

428 Second St.
Marietta, OH 45750
740.373.0056

1035 Murdoch Ave
Parkersburg, WV 26101
304.422.2203

121 E Main St
St. Clairsville, OH 43950
740.695.1569



PERRY & Associates

Certified Public Accountants, A.C.

**CITY OF BUCYRUS
CRAWFORD COUNTY
Single Audit
For the Year Ended December 31, 2014**

www.perrycpas.com

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Dave Yost • Auditor of State

City Council
City of Bucyrus
500 S. Sandusky Avenue
Bucyrus, Oh 44820

We have reviewed the *Independent Auditor's Report* of the City of Bucyrus, Crawford County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1 through December 31, 2014. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Bucyrus is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

September 18, 2015

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CITY OF BUCYRUS
CRAWFORD COUNTY

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St. Clairsville, OH 43950
740.695.1569

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

June 19, 2015

City of Bucyrus
Crawford County
500 South Sandusky Avenue
Bucyrus, Ohio 44820

To the City Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Bucyrus**, Crawford County, (the City) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 19, 2015.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the City's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the City's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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City of Bucyrus
Crawford County
Independent Auditor's Report On Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*

Compliance and Other Matters

As part of reasonably assuring whether the City's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the City's management in a separate letter dated June 19, 2015.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio



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Parkersburg, WV 26101
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St. Clairsville, OH 43950
740.695.1569

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

June 19, 2015

City of Bucyrus
Crawford County
500 South Sandusky Avenue
Bucyrus, Ohio 44820

To the City Council:

Report on Compliance for Each Major Federal Program

We have audited the **City of Bucyrus'** (the City) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the City of Bucyrus' major federal programs for the year ended December 31, 2014. The *Summary of Audit Results* in the accompanying schedule of audit findings identifies the City's major federal programs.

Management's Responsibility

The City's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the City's compliance for each of the City's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the City's major programs. However, our audit does not provide a legal determination of the City's compliance.

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City of Bucyrus
Crawford County
Independent Auditor's Report On Compliance With Requirements
Applicable To Each Major Federal Program And On Internal Control
Over Compliance Required By OMB Circular A-133

Opinion on Each Major Federal Program

In our opinion, the City of Bucyrus complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

The City's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the City's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

City of Bucyrus
Crawford County
Independent Auditor's Report On Compliance With Requirements
Applicable To Each Major Federal Program And On Internal Control
Over Compliance Required By OMB Circular A-133

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of City of Bucyrus, Crawford County (the City) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our unmodified report thereon dated June 19, 2015. We conducted our audit to opine on the City's basic financial statements. The accompanying schedule of expenditures of federal awards presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

**CITY OF BUCYRUS
CRAWFORD COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Pass through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF TRANSPORTATION			
Direct Award			
Airport Improvement Program	N/A	20.106	\$ 162,939
Total U.S. Department of Transportation			<u>162,939</u>
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
Passed through Ohio Department of Development			
Community Development Block Grants			
State's Program (Formula Program)	A-F-11-2AR-1	14.228	10,804
	A-F-12-2AR-1	14.228	45,900
	A-F-13-2AR-1	14.228	37,400
Community Development Block Grants			
State's Program (CHIP) Grant	A-C-12-2AR-1	14.228	<u>30,478</u>
Total Community Development Block Grants State's Program			124,582
HOME Investment Partnerships (CHIP)			
	A-C-12-2AR-2	14.239	<u>97,594</u>
Total U.S. Department of Housing & Urban Development			<u>222,176</u>
FEDERAL DEPARTMENT OF HOMELAND SECURITY			
Passed through Federal Emergency Management Administration			
Assistance to Firefighters Grants	SAFER	97.044	<u>258,595</u>
Total Federal Department of Homeland Security			<u>258,595</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 643,710</u>

The accompanying notes to this schedule are an integral part of this schedule.

**CITY OF BUCYRUS
CRAWFORD COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) reports the City's federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B - MATCHING REQUIREMENTS

Certain Federal programs require the City to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The City has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**CITY OF BUCYRUS
CRAWFORD COUNTY**

**SCHEDULE OF AUDIT FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2014**

1. SUMMARY OF AUDIT RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA #20.106: Airport Improvement Program CFDA #97.044: Assistance to Firefighters Grants
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

**CITY OF BUCYRUS
CRAWFORD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013 -001	Noncompliance with 15 day rule for cash management in CDBG grant.	Yes	N/A

CITY OF BUCYRUS, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2014

**INTRODUCTORY
SECTION**

CITY OF BUCYRUS, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2014

Prepared By:

City Auditor

JOYCE M. SCHIFER

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CITY OF BUCYRUS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

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Joyce M. Schifer

Auditor

500 S. Sandusky Avenue
Bucyrus, Ohio 44820

Phone: (419) 562-6767
FAX (419) 562-8134
Email: jschifer@hotmail.com

June 19, 2015

Citizens of the City of Bucyrus
Members of Bucyrus City Council

As City Auditor, it is my pleasure to present the City of Bucyrus Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014. This report is prepared by the Auditor's office and provides a full and complete disclosure of the financial operations of the City. It is intended to inform elected officials, employees, bondholders, investment bankers, rating agencies, and all interested persons of the financial affairs of the City. This report was prepared according to generally accepted accounting principles (GAAP).

Responsibility for both the accuracy of the presented data and the thoroughness of the presentation rests with the City. The City has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Perry & Associates, Certified Public Accountants, has issued an unmodified opinion on the City of Bucyrus' financial statements for the year ended December 31, 2014. The Independent Auditor's Report is located at the front of the financial section of this report.

State law requires the City to file basic financial statements with the Auditor of State within one hundred fifty days after year end. This report fulfills that requirement.

PROFILE OF THE CITY

The City of Bucyrus is located in Crawford County in north central Ohio, approximately sixty miles north of Columbus, eighty-five miles southeast of Toledo, and ninety miles southwest of Cleveland. Covering 7.49 square miles, Bucyrus is the largest city in Crawford County, the county seat, and according to the latest census, has a population of 12,362. Bucyrus was incorporated as a city in 1833.

"BELIEVE IN BUCYRUS"

The City operates under and is governed by a mayor-council form of government in accordance with general laws. Under the Ohio Constitution, the City may exercise all powers of local self-government and police powers to the extent not in conflict with applicable general laws. Legislative authority is vested in a seven-member council elected for two-year terms. Three members are elected at-large and four are elected from wards. In addition, the President of Council is elected by the residents for a two-year term and serves as the presiding officer of council. The residents elect a Mayor, Auditor, Treasurer, and Law Director for four-year terms. A Service-Safety Director is appointed by the Mayor and has administrative responsibility for department operations.

The City of Bucyrus provides a full range of services including police and fire protection, parks and recreation, airport facilities, street maintenance and repair, Access television channel, and water, sewer, sanitation, and storm water services.

The City annually submits a statement of fund activities to the County Auditor for those funds of the City receiving tax monies. The City no longer submits a tax budget as had been required in prior years; however, the City continues to prepare an annual budget of revenues and expenditures/expenses for use by city officials and department heads. The County Budget Commission certifies to the City the tax revenues the City expects to receive during the upcoming calendar year. These amounts are combined with the available balances at year end and the City's projections for revenues other than taxes to determine the total resources available for appropriation by fund. In late November, the finance committee of City Council meets with each department head, the Service-Safety Director, and the Auditor to determine that department's budget requirements for the upcoming year. These amounts will then be appropriated by City Council ordinance. The focus of budgetary control is by department/object for all funds. Additional funding can be procured by a request to City Council, consideration by the finance committee of City Council, and passage of an appropriation ordinance by City Council.

LOCAL ECONOMY

Major industries located within the City's boundaries or in close proximity include manufacturers of florescent bulbs, wear parts for road machinery, road materials, automobile components, cellulose insulation, warehousing, candle making, and boat manufacturing as well as several financial institutions and insurance companies. The City is very fortunate that even with the instability of the economy, the citizens have stepped up to make our community better. School levies were passed to consolidate our elementary schools from five buildings to one pre-kindergarten - 5 building by renovating and expanding our middle school facility and renovating and expanding our high school for grades 6 - 12 utilizing Ohio Schools Facilities Commission monies. The local hospital has invested \$24 million in an expansion and renovation project to bring more medical services to the community and recently merged with Galion Community Hospital under Avita Health System. Our local public library has recently completed a major expansion that has literally doubled its size to serve our citizens with 21st century technology.

Due to economic conditions over the last several years, along with industries' trend to "lean" operations, employment has been unstable. During the past ten years, the unemployment rate fluctuated from a high of 16.8 percent at June 30, 2009, to 5.3 percent at year end in Crawford County.

As a result of economic conditions and cuts in local government funding by the State legislature, it became necessary to lay off employees and cut working hours to balance the budget creating a loss of manpower in the police and fire departments along with loss of man hours in the administrative offices. At the end of 2011, the Fire Department applied for and received in 2012, a SAFER (Staffing for Adequate Fire and Emergency Response) Grant through the U.S. Department of Homeland Security and FEMA which allowed the City to recall two laid-off firefighters and hire two new firefighters for a period of two years, bringing the department to full staff. Fortunately, in November 2013, the citizens passed a .5 percent safety forces levy which has allowed full staffing to remain in the fire department and new equipment and hiring of police officers and dispatchers to restore full staffing in the police department.

LONG-TERM FINANCIAL PLANNING

Unassigned fund balance in the General Fund at year end was over 15 percent of General Fund revenues for 2014. City council has not set written policy guidelines for budgetary and planning purposes, but discussion has recommended a fund balance of at least 10 percent of General Fund revenues as a reserve for future operations.

The City plans to construct a new water filtration plant in the future using Water enterprise fund resources, Ohio EPA loans, and Ohio Water Development Authority loans to relocate the plant near the upground reservoir located northeast of the City. The new plant will utilize the latest technology and efficiency and remove the plant from the floodplain. The City is currently in the process of applying for these loans with projected construction to begin the summer of 2015 and completion in early 2017.

RELEVANT FINANCIAL POLICIES

It is the City's policy to ensure that current year revenues are sufficient to fund current year expenditures without the use of non-recurring revenues. Appropriations are set based upon available revenues with the City Council determining the level of funding for each department within the City.

The City Auditor manages the investments of the City's funds by adhering to the Investment Policy that has been approved by the City Council. Any financial institution that holds City funds must also adhere to the requirements of the policy. This policy details the objectives and rules for the safekeeping of City funds.

MAJOR INITIATIVES

Capital improvement proposals are presented to City Council for approval and appropriations. Funding for projects is generally provided by the Community Development Block Grant program, State of Ohio Issue I funds, permissive motor vehicle license fees, and the one-half percent income tax that is recorded in the Street Maintenance and Repair special revenue fund. Some capital improvements and equipment purchases are financed by the General Fund and the Water, Sewer, Solid Waste, and Storm Water enterprise funds.

In the latter part of 2000, the City created a Storm Water enterprise fund to finance storm water separation projects mandated by the Ohio Environmental Protection Agency. The utility is funded by a \$4.00 charge per residential unit that is billed to the citizens on their monthly water bill. The first major storm water separation project was completed in 2001. Several other major projects have been completed by utilizing Issue I funds and the resources of the Storm Water enterprise fund which resulted in removing tens of thousands of gallons of storm water from the City's sewer system. In 2012, the City was able to secure funding from the Ohio Public Works Commission to help with the expense of installing new sewer and storm water lines on Charles Street from Spring Street west to the river. The City continued with a storm water separation project in 2013 on Spring Street south to Southern Avenue. It is expected that both the state and federal government will enact new regulations on water quality. The City is currently working with the United States Environmental Protection Agency on a long-term control plan for storm water separation within the City.

A Community Housing Improvement Program (CHIP) was implemented in the City in 2006 and continued in 2012 with a grant award of \$500,000 that was received during 2013 and 2014. This program has provided funds for interim/emergency rent assistance for fifty-seven households, rehabilitation of six homes, and repairs for twelve homes. A new CHIP grant was approved in 2014 and will be administered through Crawford County totaling \$352,500 to rehabilitate five homes, repair six homes and repair four rental units within the City.

In 2014, two Community Development Block Grants (CDBG) contributed to the replacement of 856 linear feet of water line on Sandusky Avenue.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Bucyrus for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2013. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement requirements and we are submitting it to the GFOA for consideration.

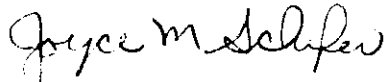
I would like to thank the members of the Administration, City Council, department heads, and our City employees for their assistance in the preparation of the 2014 Comprehensive Annual Financial Report. Their cooperation is greatly appreciated. We are fortunate to have such dedicated City employees and I commend them on a job well done.

I sincerely want to thank Local Government Services of the Auditor of State, Dave Yost's office for their guidance and professionalism.

I would also like to thank A-1 Printing for their artwork and graphics.

The continuing dedication and hard work of my staff is also greatly appreciated. Without the cooperation of all involved, the preparation of this report would not have been possible.

Sincerely,

A handwritten signature in cursive script that reads "Joyce M. Schifer".

Joyce M. Schifer
Bucyrus City Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

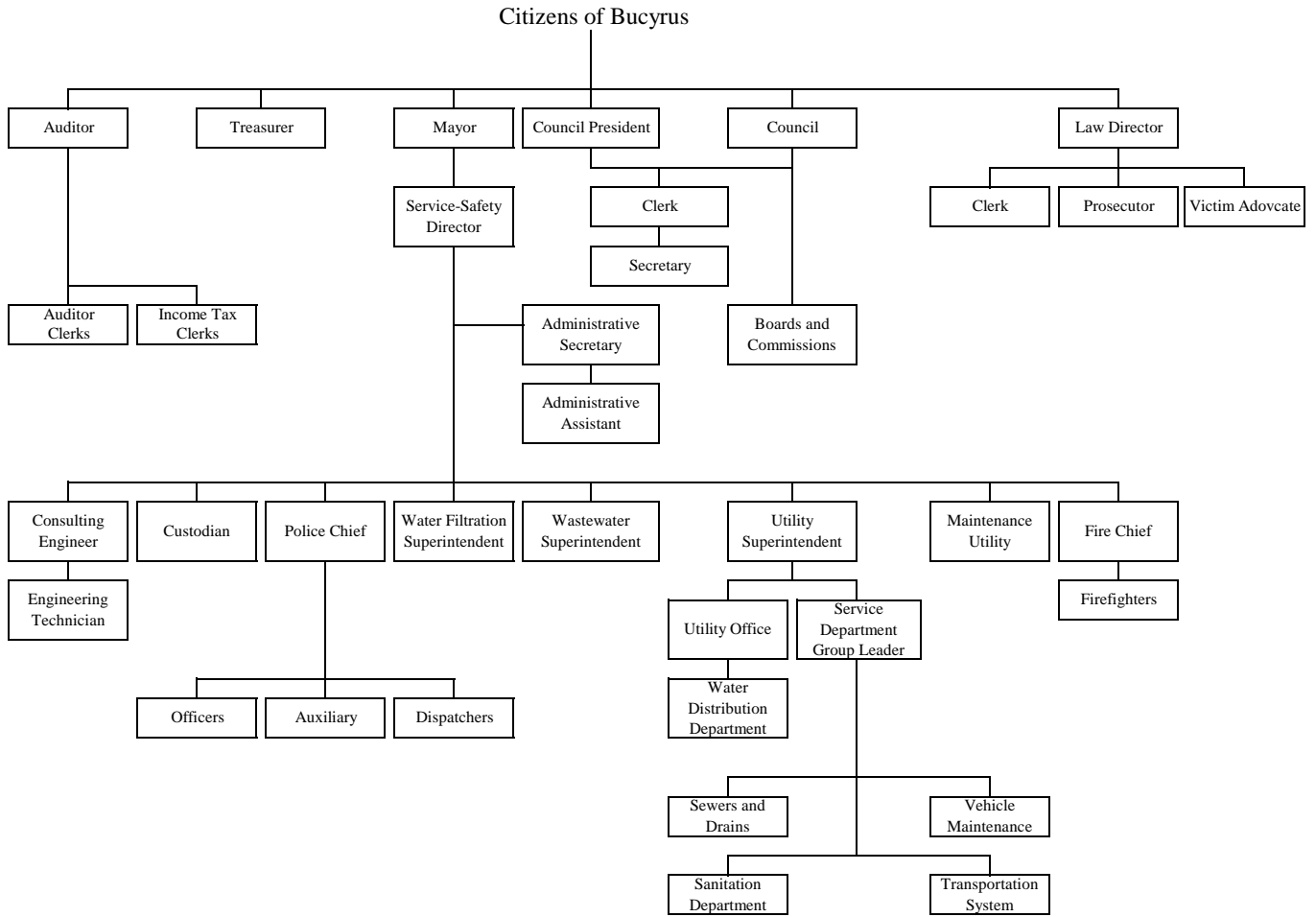
**City of Bucyrus
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

CITY OF BUCYRUS ORGANIZATIONAL CHART



CITY OF BUCYRUS

PRINCIPAL CITY OFFICIALS
DECEMBER 31, 2014

ELECTED OFFICIALS

Mayor.....	Jeffrey L. Reser
Auditor.....	Joyce M. Schifer
Treasurer.....	Jane A. Cremeans
Law Director.....	Robert A. Ratliff
President of Council.....	Garnet “Sis” Love
Council Members.....	Monica Sack William J. O’Rourke Wanda Sharrock John Walker Steven W. Pifer Bruce Truka Richard E. Rockwell

APPOINTED OFFICIALS

Service-Safety Director.....	Jeffrey A. Wagner
Clerk of Council.....	Kelli R. Tuttle

FINANCIAL

SECTION



428 Second St.
Marietta, OH 45750
740.373.0056

1035 Murdoch Ave
Parkersburg, WV 26101
304.422.2203

121 E Main St
St. Clairsville, OH 43950
740.695.1569

INDEPENDENT AUDITOR'S REPORT

June 19, 2015

City of Bucyrus
Crawford County
500 South Sandusky Avenue
Bucyrus, Ohio 44820

To the City Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Bucyrus**, Crawford County, Ohio (the City), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the City's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

...***"bringing more to the table"***

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support
Members: American Institute of Certified Public Accountants • Ohio Society of CPAs • West Virginia Society of CPAs



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bucyrus, Crawford County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Safety Forces Levy and Street Maintenance and Repair funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Other Information

Our audit was conducted to opine on the City's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2015, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

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CITY OF BUCYRUS
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

The discussion and analysis of the City of Bucyrus' financial performance provides an overview of the City's financial activities for the year ended December 31, 2014. The intent of this discussion and analysis is to look at the City's financial performance as a whole.

HIGHLIGHTS

Highlights for 2014 are as follows:

In total, the City's net position increased 4 percent from the prior year; governmental activities increased 2 percent and business-type activities increased 6 percent.

All of the City's four enterprise funds (Water, Sewer, Solid Waste and Storm Water) had an operating income for 2014.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the City of Bucyrus' financial position.

The statement of net position and the statement of activities provide information about the activities of the City as a whole, presenting both an aggregate and a longer-term view of the City.

Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the City's most significant funds individually and the City's non-major funds in a single column. The City's major funds are the General, Safety Forces Levy, Street Maintenance and Repair, Water, Sewer, Solid Waste, and Storm Water funds.

REPORTING THE CITY AS A WHOLE

The statement of net position and the statement of activities reflect how the City did financially during 2014. These statements include all assets, liabilities, and deferred inflows using the accrual basis of accounting similar to that used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the City's net position and changes in net position. This change in net position is important because it tells the reader whether the financial position of the City as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors, some financial, some not. Non-financial factors can include changes in the City's property tax base and the condition of the City's capital assets (buildings; streets; bridges; water, sewer, storm water lines, etc.). These factors must be considered when assessing the overall health of the City.

CITY OF BUCYRUS
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

In the statement of net position and the statement of activities, the City is divided into two types of activities:

- Governmental Activities - Most of the City's programs and services are reported here, including security of persons and property, public health, leisure time activities, community environment, basic utility services, transportation, and general government. These services are primarily funded by property taxes and income taxes and from intergovernmental revenues, including federal and state grants and other shared revenues.
- Business-Type Activities - These services are provided on a charge for services basis and are intended to recover all or most of the costs of the services provided. The City's water, sewer, solid waste, and storm water services are reported here.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

Fund financial statements provide detailed information about the City's major funds, the General, Safety Forces Levy, Street Maintenance and Repair, Water, Sewer, Solid Waste, and Storm Water funds. While the City uses many funds to account for its financial transactions, these are the most significant.

Governmental Funds - The City's governmental funds are used to account for essentially the same programs reported as governmental activities on the government-wide financial statements. Most of the City's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund financial statements provide a detailed short-term view of the City's general government operations and the basic services being provided.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to help make this comparison between governmental funds and governmental activities.

Enterprise Funds - The City's enterprise funds use the accrual basis of accounting, the same as that used for the business-type activities on the government-wide financial statements.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the City's programs. These funds also use the accrual basis of accounting.

CITY OF BUCYRUS
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the City's net position for 2014 and 2013.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<u>Assets</u>						
Current and Other Assets	\$6,985,768	\$6,743,571	\$4,101,721	\$3,568,720	\$11,087,489	\$10,312,291
Capital Assets, Net	17,114,857	16,886,949	19,903,932	19,472,039	37,018,789	36,358,988
Total Assets	24,100,625	23,630,520	24,005,653	23,040,759	48,106,278	46,671,279
<u>Liabilities</u>						
Current and Other Liabilities	667,099	712,502	429,100	498,001	1,096,199	1,210,503
Long-Term Liabilities	1,245,549	1,177,207	4,098,387	4,242,217	5,343,936	5,419,424
Total Liabilities	1,912,648	1,889,709	4,527,487	4,740,218	6,440,135	6,629,927
Deferred Inflows of Resources	504,043	507,937	0	0	504,043	507,937
<u>Net Position</u>						
Net Investment in Capital Assets	16,911,988	16,730,949	16,461,480	16,111,866	33,373,468	32,842,815
Restricted	4,228,131	3,583,770	0	0	4,228,131	3,583,770
Unrestricted	543,815	918,155	3,016,686	2,188,675	3,560,501	3,106,830
Total Net Position	\$21,683,934	\$21,232,874	\$19,478,166	\$18,300,541	\$41,162,100	\$39,533,415

Net position increased 2 percent from the prior year for governmental activities and a review of the above table reflects no changes of significance. The modest decrease in current and other liabilities was due to a reduction in the matured compensated absences liability (those amounts for which employee resignations or retirements had already occurred as of year end but the liability had not been paid). The increase in long-term liabilities was due to the addition of leases for police cruisers.

The 6 percent increase in net position for business-type activities was largely due to an increase in current and other assets (cash and cash equivalents and accounts receivable). The City increased water rates in 2014 to help offset construction costs to be incurred with the construction of a new water treatment plant.

CITY OF BUCYRUS
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Table 2 reflects the change in net position for 2014 and 2013.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$409,954	\$430,480	\$5,614,903	\$5,250,912	\$6,024,857	\$5,681,392
Operating Grants, Contributions, and Interest	1,131,755	1,341,275	0	0	1,131,755	1,341,275
Capital Grants and Contributions	96,550	18,639	165,319	243,130	261,869	261,769
Total Program Revenues	<u>1,638,259</u>	<u>1,790,394</u>	<u>5,780,222</u>	<u>5,494,042</u>	<u>7,418,481</u>	<u>7,284,436</u>
General Revenues						
Property Taxes Levied for General Purposes	428,184	429,344	0	0	428,184	429,344
Property Taxes Levied for Police and Fire Pension	77,674	77,888	0	0	77,674	77,888
Municipal Income Taxes Levied for General Purposes	2,819,664	3,029,972	0	0	2,819,664	3,029,972
Municipal Income Taxes Levied for Police and Fire Operations	1,405,946	0	0	0	1,405,946	0
Municipal Income Taxes Levied for Street Maintenance and Repair	1,369,879	1,474,949	0	0	1,369,879	1,474,949
Other Local Taxes	46,859	41,746	0	0	46,859	41,746
Grants and Entitlements not Restricted to Specific Programs	274,102	410,910	0	0	274,102	410,910
Franchise Taxes	132,440	138,090	0	0	132,440	138,090
Interest	20,245	7,386	0	0	20,245	7,386
Other	170,641	203,729	36,022	40,385	206,663	244,114
Total General Revenues	<u>6,745,634</u>	<u>5,814,014</u>	<u>36,022</u>	<u>40,385</u>	<u>6,781,656</u>	<u>5,854,399</u>
Total Revenues	<u>8,383,893</u>	<u>7,604,408</u>	<u>5,816,244</u>	<u>5,534,427</u>	<u>14,200,137</u>	<u>13,138,835</u>
<u>Program Expenses</u>						
Security of Persons and Property						
Police	2,261,058	1,887,566	0	0	2,261,058	1,887,566
Fire	1,596,729	1,526,253	0	0	1,596,729	1,526,253
Other	137,972	150,166	0	0	137,972	150,166
Public Health	226,041	175,652	0	0	226,041	175,652
Leisure Time Activities	138,829	115,569	0	0	138,829	115,569
Community Environment	110,348	279,022	0	0	110,348	279,022
Basic Utility Services	75,200	6,980	0	0	75,200	6,980
Transportation	2,095,128	1,464,316	0	0	2,095,128	1,464,316
General Government	1,276,693	1,300,086	0	0	1,276,693	1,300,086
Interest and Fiscal Charges	14,835	15,891	0	0	14,835	15,891
Water	0	0	1,795,102	1,831,651	1,795,102	1,831,651
Sewer	0	0	1,607,723	1,536,189	1,607,723	1,536,189
Solid Waste	0	0	785,621	807,069	785,621	807,069
Storm Water	0	0	450,173	371,463	450,173	371,463
Total Expenses	<u>7,932,833</u>	<u>6,921,501</u>	<u>4,638,619</u>	<u>4,546,372</u>	<u>12,571,452</u>	<u>11,467,873</u>
Increase in Net Position	451,060	682,907	1,177,625	988,055	1,628,685	1,670,962
Net Position Beginning of Year	21,232,874	20,549,967	18,300,541	17,312,486	39,533,415	37,862,453
Net Position End of Year	<u>\$21,683,934</u>	<u>\$21,232,874</u>	<u>\$19,478,166</u>	<u>\$18,300,541</u>	<u>\$41,162,100</u>	<u>\$39,533,415</u>

CITY OF BUCYRUS
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Although there was an 8 percent decrease in program revenues for governmental activities, the dollar amount was not significant. The increase was due to additional community development block grant monies received in 2014. The most significant change for general revenues was the addition of the .5 percent income tax levy approved for police and fire department operations. This was largest factor contributing to the 16 percent increase in general revenues. The increase in revenues was offset by a 15 percent increase in expenses. The increases were largest in the security of persons and property program with additions to the police and fire departments due to levy proceeds and an increase in the number of street improvements from those of the prior year. As a result, there was a modest 2 percent increase in net position.

The City's business-type activities are almost entirely funded through charges for services which increased from the prior year due to an increase in water rates. Expenses remained very similar to the prior year.

Table 3, indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
Security of Persons and Property				
Police	\$2,261,058	\$1,887,566	\$2,220,690	\$1,839,612
Fire	1,596,729	1,526,253	1,347,951	1,243,679
Other	137,972	150,166	137,822	149,858
Public Health	226,041	175,652	224,921	104,552
Leisure Time Activities	138,829	115,569	74,069	49,584
Community Environment	110,348	279,022	12,646	(20,107)
Basic Utility Services	75,200	6,980	(6,767)	(7,066)
Transportation	2,095,128	1,464,316	1,357,603	881,721
General Government	1,276,693	1,300,086	910,804	873,383
Interest and Fiscal Charges	14,835	15,891	14,835	15,891
Total Expenses	<u>\$7,932,833</u>	<u>\$6,921,501</u>	<u>\$6,294,574</u>	<u>\$5,131,107</u>

General revenues provided for 79 percent of the costs of providing governmental services in 2014, a 5 percent change from the prior year. The City's most significant revenue source is municipal income taxes. Although dependence on municipal income taxes and, to a lesser degree, property taxes is critical to the City's operations, there are several programs which continue to be well supported through program revenues. The costs of the leisure time activities program are funded through charges for admission to the pool, facilities rental charges, and grants for equipment purchases. The community environment program received operating grants for the CHIP program. The basic utilities program revenues continued to exceed the cost of providing this service for 2014 due to licenses and permits issued for utilities. The transportation program receives charges for services in the form of permissive motor vehicle license monies. The transportation program also receives operating grants in the form of State levied motor vehicle license fees and gas taxes.

CITY OF BUCYRUS
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The City's major governmental funds are the General Fund and the Safety Forces Levy and Street Maintenance and Repair special revenue funds. Fund balance decreased almost \$280,000 (27 percent) in the General Fund. This was generally due to a decrease in revenues from the prior year. Although the change in most revenue sources was modest, the most significant decrease was from intergovernmental revenue sources (basically local government support from the State). Expenditures were similar to the prior year.

The Safety Forces Levy Fund was a new fund beginning in 2014 and the result of the .5 percent income tax levy in support of the police and fire departments.

The change in fund balance in the Street Maintenance and Repair Fund was not significant.

BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

The City's enterprise funds are the Water, Sewer, Solid Waste, and Storm Water funds.

The Water Fund had an operating income and increase in net position, generally due to the water rate increase. This was the first rate increase since 2002 and needed to help offset the future construction costs for the new water treatment plant. Expenses were similar to the prior year.

The Sewer Fund also had an operating income and increase in net position for 2014. Revenues and expenses were similar to 2013. The City Council increased sewer rates 6 percent in 2009 and another 6 percent in 2010. No further increases are currently anticipated.

The Solid Waste Fund had an operating income and increase in net position for 2014. The City last increased garbage collection fees \$2/household per month in January 2005 and has no current plans for additional rate increases.

Lastly, the Storm Water Fund has reported an operating income for the past fourteen years. The City continues to incur expenses for engineering costs related to the long-term control plan required by the U.S. Environmental Protection Agency.

BUDGETARY HIGHLIGHTS

The City prepares an annual budget of revenues and expenditures/expenses for all funds of the City for use by City officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations ordinance which is effective the first day of January.

The City's most significant budgeted fund is the General Fund. For revenues, there was very little change from the original budget to the final budget as well as from the final budget to actual revenues. For expenditures, changes from original budget to the final budget were also minimal. Actual expenditures were slightly less than the final budget for all programs due to budgeting and spending as conservatively as possible.

CITY OF BUCYRUS
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The City's investment in capital assets for governmental and business-type activities as of December 31, 2014, was \$17,114,857 and \$19,903,932, respectively (net of accumulated depreciation). This investment in capital assets includes land; buildings; improvements other than buildings; streets; bridges; water, sewer, and storm water lines; equipment; furniture and fixtures; and vehicles. For governmental activities, the additions primarily consisted of street construction and other street improvements, police cruisers, and a new street sweeper. For business-type activities, additions consisted of construction and installation of water lines, a new sewer vac, and a tractor. There were minimal disposals for both governmental and business-type activities. For further information regarding the City's capital assets, refer to Note 9 to the basic financial statements.

Debt - At December 31, 2014, the City had a number of long-term obligations outstanding. These obligations included \$58,000 in special assessment bonds, \$3,396,853 in Ohio Water Development Authority Loans, and \$706,619 in Ohio Public Works Commission Loans. The only new debt for 2014 was a loan from the Ohio Water Development Authority for the construction of the new water treatment plant. In addition to the debt outlined above, the City's long-term obligations also include the liability for police and fire incurred when the State of Ohio established the statewide pension system, vehicle leases, and compensated absences. For further information regarding the City's debt, refer to Notes 16 and 17 to the basic financial statements.

CURRENT ISSUES

The biggest concern for the City at this time is to build a new water treatment plant. This project has been in the planning stages for several years and is now coming to fruition. Water rates have been raised out of necessity to make this project possible and the City is seeking low interest loans to ease the burden on our taxpayers. The Safety Forces Levy, which passed in November 2013 and began collection in January 2014, has allowed the City to restore our police force by adding five new officers in 2014 and replacing the department's aging cruisers with five new SUV's. This additional revenue has allowed the City to bring our force back to the level necessary to fight the drug problem that plagues our City and County. The tax resources also allowed the City to retain the four firefighters that had been funded by the SAFER Grant the City received in prior years. The levy has eased the strain on the General Fund which has allowed administrative staffing hours to be restored. However, caution must still prevail due to the State cuts to local government funds and the elimination of inheritance taxes which impacts General Fund revenues.

The local economy in 2015 is somewhat brighter with local manufacturers expanding their product lines and hiring new employees. Several small businesses have opened and others have relocated in our downtown area since the downtown reconstruction has been completed. Having attractive storefronts gives our City a more welcoming appearance.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those interested in our City's financial well being. Questions concerning any of the information provided in this report or requests for additional information should be directed to Joyce M. Schifer, Bucyrus City Auditor, 500 South Sandusky Avenue, Bucyrus, Ohio 44820.

City of Bucyrus
Statement of Net Position
December 31, 2014

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$3,967,021	\$3,218,449	\$7,185,470
Accounts Receivable	32,223	850,997	883,220
Accrued Interest Receivable	6,844	0	6,844
Due from Other Governments	485,077	53,063	538,140
Municipal Income Taxes Receivable	1,421,096	0	1,421,096
Other Local Taxes Receivable	14,681	0	14,681
Internal Balances	315,316	(315,316)	0
Prepaid Items	77,542	20,649	98,191
Materials and Supplies Inventory	30,798	273,879	304,677
Property Taxes Receivable	557,112	0	557,112
Special Assessments Receivable	78,058	0	78,058
Nondepreciable Capital Assets	2,748,444	1,629,720	4,378,164
Depreciable Capital Assets, Net	14,366,413	18,274,212	32,640,625
Total Assets	24,100,625	24,005,653	48,106,278
<u>Liabilities</u>			
Accrued Wages Payable	165,208	66,134	231,342
Accounts Payable	88,118	78,404	166,522
Contracts Payable	115,626	65,808	181,434
Matured Compensated Absences Payable	90,902	0	90,902
Due to Other Governments	168,319	56,900	225,219
Retainage Payable	38,670	0	38,670
Accrued Interest Payable	256	0	256
Deposits Held and Due to Others	0	161,854	161,854
Long-Term Liabilities			
Due Within One Year	155,782	574,491	730,273
Due in More Than One Year	1,089,767	3,523,896	4,613,663
Total Liabilities	1,912,648	4,527,487	6,440,135
<u>Deferred Inflows of Resources</u>			
Property Taxes	504,043	0	504,043
<u>Net Position</u>			
Net Investment in Capital Assets	16,911,988	16,461,480	33,373,468
Restricted for			
Capital Projects	340,927	0	340,927
Debt Service	35,239	0	35,239
Police and Fire Operations	774,165	0	774,165
Street and Highway Maintenance and Repair	2,799,737	0	2,799,737
Other Purposes	278,063	0	278,063
Unrestricted	543,815	3,016,686	3,560,501
Total Net Position	\$21,683,934	\$19,478,166	\$41,162,100

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Activities
For the Year Ended December 31, 2014

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
Security of Persons and Property				
Police	\$2,261,058	\$26,258	\$14,110	\$0
Fire	1,596,729	0	248,778	0
Other	137,972	150	0	0
Public Health	226,041	0	0	1,120
Leisure Time Activities	138,829	28,987	23,643	12,130
Community Environment	110,348	0	96,202	1,500
Basic Utility Services	75,200	6,767	0	75,200
Transportation	2,095,128	57,029	680,496	0
General Government	1,276,693	290,763	68,526	6,600
Interest and Fiscal Charges	14,835	0	0	0
Total Governmental Activities	7,932,833	409,954	1,131,755	96,550
<u>Business-Type Activities</u>				
Water	1,795,102	2,297,774	0	165,319
Sewer	1,607,723	1,775,157	0	0
Solid Waste	785,621	846,989	0	0
Storm Water	450,173	694,983	0	0
Total Business-Type Activities	4,638,619	5,614,903	0	165,319
Total	\$12,571,452	\$6,024,857	\$1,131,755	\$261,869

General Revenues

Property Taxes Levied for General Purposes
Property Taxes Levied for Police and Fire Pension
Municipal Income Taxes Levied for General Purposes
Municipal Income Taxes Levied for Police and Fire
Operations
Municipal Income Taxes Levied for Street Maintenance
and Repair
Other Local Taxes
Grants and Entitlements not Restricted to Specific Programs
Franchise Taxes
Interest
Other

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue
and Change in Net Position

Governmental Activities	Business-Type Activities	Total
(\$2,220,690)	\$0	(\$2,220,690)
(1,347,951)	0	(1,347,951)
(137,822)	0	(137,822)
(224,921)	0	(224,921)
(74,069)	0	(74,069)
(12,646)	0	(12,646)
6,767	0	6,767
(1,357,603)	0	(1,357,603)
(910,804)	0	(910,804)
(14,835)	0	(14,835)
<u>(6,294,574)</u>	<u>0</u>	<u>(6,294,574)</u>
0	667,991	667,991
0	167,434	167,434
0	61,368	61,368
<u>0</u>	<u>244,810</u>	<u>244,810</u>
<u>0</u>	<u>1,141,603</u>	<u>1,141,603</u>
<u>(6,294,574)</u>	<u>1,141,603</u>	<u>(5,152,971)</u>
428,184	0	428,184
77,674	0	77,674
2,819,664	0	2,819,664
1,405,946	0	1,405,946
1,369,879	0	1,369,879
46,859	0	46,859
274,102	0	274,102
132,440	0	132,440
20,245	0	20,245
170,641	36,022	206,663
6,745,634	36,022	6,781,656
451,060	1,177,625	1,628,685
<u>21,232,874</u>	<u>18,300,541</u>	<u>39,533,415</u>
<u>\$21,683,934</u>	<u>\$19,478,166</u>	<u>\$41,162,100</u>

City of Bucyrus
Balance Sheet
Governmental Funds
December 31, 2014

	General	Safety Forces Levy	Street Maintenance and Repair	Other Governmental	Total Governmental Funds
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$521,534	\$429,892	\$1,846,878	\$1,168,717	\$3,967,021
Accounts Receivable	0	0	0	32,223	32,223
Accrued Interest Receivable	6,844	0	0	0	6,844
Due from Other Governments	145,267	0	231,798	108,012	485,077
Municipal Income Taxes Receivable	710,548	355,274	355,274	0	1,421,096
Other Local Taxes Receivable	10,346	0	0	4,335	14,681
Interfund Receivable	337,316	0	0	0	337,316
Prepaid Items	49,779	0	10,615	17,148	77,542
Materials and Supplies Inventory	1,629	0	29,169	0	30,798
Property Taxes Receivable	471,520	0	0	85,592	557,112
Special Assessments Receivable	0	0	0	78,058	78,058
Total Assets	\$2,254,783	\$785,166	\$2,473,734	\$1,494,085	\$7,007,768
<u>Liabilities</u>					
Accrued Wages Payable	\$153,082	\$0	\$8,767	\$3,359	\$165,208
Accounts Payable	46,349	4,279	34,140	3,350	88,118
Contracts Payable	93	0	99,982	15,551	115,626
Matured Compensated Absences Payable	90,902	0	0	0	90,902
Due to Other Governments	85,141	6,722	10,650	65,806	168,319
Interfund Payable	0	0	0	22,000	22,000
Retainage Payable	0	0	38,670	0	38,670
Total Liabilities	375,567	11,001	192,209	110,066	688,843
<u>Deferred Inflows of Resources</u>					
Property Taxes	426,603	0	0	77,440	504,043
Unavailable Revenue	696,747	261,814	455,694	222,462	1,636,717
Total Deferred Inflows of Resources	1,123,350	261,814	455,694	299,902	2,140,760
<u>Fund Balance</u>					
Nonspendable	51,408	0	39,784	17,148	108,340
Restricted	0	512,351	1,786,047	1,111,212	3,409,610
Committed	0	0	0	36,927	36,927
Assigned	55,470	0	0	0	55,470
Unassigned (Deficit)	648,988	0	0	(81,170)	567,818
Total Fund Balance	755,866	512,351	1,825,831	1,084,117	4,178,165
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$2,254,783	\$785,166	\$2,473,734	\$1,494,085	\$7,007,768

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
 Reconciliation of Total Governmental Fund Balance
 to Net Position of Governmental Activities
 December 31, 2014

Total Governmental Fund Balance \$4,178,165

Amounts reported for governmental activities on the statement of net position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 17,114,857

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

Accounts Receivable	32,223	
Accrued Interest Receivable	6,099	
Due from Other Governments	420,012	
Municipal Income Taxes Receivable	1,047,256	
Delinquent Property Taxes Receivable	53,069	
Special Assessments Receivable	78,058	
		1,636,717

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Special Assessment Bonds Payable	(58,000)	
OPWC Loans Payable	(148,000)	
Police Pension Liability	(120,580)	
Fire Pension Liability	(137,666)	
Capital Leases Payable	(54,869)	
Compensated Absences Payable	(726,434)	
		(1,245,549)

Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due.

(256)

Net Position of Governmental Activities

\$21,683,934

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2014

	General	Safety Forces Levy	Street Maintenance and Repair	Other Governmental	Total Governmental Funds
<u>Revenues</u>					
Property Taxes	\$421,533	\$0	\$0	\$76,466	\$497,999
Municipal Income Taxes	2,901,416	1,144,132	1,410,756	0	5,456,304
Other Local Taxes	46,859	0	0	56,867	103,726
Special Assessments	0	0	0	8,830	8,830
Charges for Services	296,064	0	0	0	296,064
Fees, Licenses, and Permits	29,128	0	0	141,689	170,817
Fines and Forfeitures	13,594	0	0	218	13,812
Intergovernmental	278,480	0	457,521	667,249	1,403,250
Interest	19,842	0	2,830	875	23,547
Other	158,909	0	8,711	47,814	215,434
Total Revenues	4,165,825	1,144,132	1,879,818	1,000,008	8,189,783
<u>Expenditures</u>					
Current:					
Security of Persons and Property					
Police	1,546,324	580,663	0	194,354	2,321,341
Fire	1,071,614	43,046	0	476,419	1,591,079
Other	137,972	0	0	0	137,972
Public Health	225,998	0	0	43	226,041
Leisure Time Activities	26,476	0	0	91,113	117,589
Community Environment	0	0	0	110,348	110,348
Basic Utility Services	0	0	0	75,200	75,200
Transportation	31,535	0	1,928,135	258,627	2,218,297
General Government	1,126,197	0	0	181,569	1,307,766
Debt Service:					
Principal Retirement	7,800	21,099	8,000	11,000	47,899
Interest and Fiscal Charges	11,224	0	0	3,660	14,884
Total Expenditures	4,185,140	644,808	1,936,135	1,402,333	8,168,416
Excess of Revenues Over (Under) Expenditures	(19,315)	499,324	(56,317)	(402,325)	21,367
<u>Other Financing Sources (Uses)</u>					
Inception of Capital Lease	0	75,968	0	0	75,968
Transfers In	0	0	0	332,010	332,010
Transfers Out	(260,277)	(62,941)	0	(8,792)	(332,010)
Total Other Financing Sources (Uses)	(260,277)	13,027	0	323,218	75,968
Changes in Fund Balance	(279,592)	512,351	(56,317)	(79,107)	97,335
Fund Balance Beginning of Year	1,035,458	0	1,882,148	1,163,224	4,080,830
Fund Balance End of Year	\$755,866	\$512,351	\$1,825,831	\$1,084,117	\$4,178,165

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Reconciliation of Statement of Revenues, Expenditures,
and Changes in Fund Balance
of Governmental Funds to Statement of Activities
For the Year Ended December 31, 2014

Changes in Fund Balance - Total Governmental Funds \$97,335

Amounts reported for governmental activities on the statement of activities are different because of the following:

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current year.

Capital Outlay - Nondepreciable Capital Assets	252,782	
Capital Outlay - Depreciable Capital Assets	1,250,545	
Depreciation	<u>(1,233,803)</u>	269,524

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (41,616)

Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.

Delinquent Property Taxes	7,859	
Municipal Income Taxes	139,185	
Special Assessments	(7,982)	
Fees, Licenses, and Permits	(1,749)	
Intergovernmental	56,394	
Interest	<u>403</u>	194,110

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net position.

Special Assessment Bonds Payable	11,000	
OPWC Loans Payable	8,000	
Police Pension Liability	3,642	
Fire Pension Liability	4,158	
Capital Leases Payable	<u>21,099</u>	47,899

The inception of a capital lease is reported as an other financing source in the governmental funds but increases long-term liabilities on the statement of net position. (75,968)

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net position. 49

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (40,273)

Change in Net Position of Governmental Activities \$451,060

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$503,732	\$431,200	\$421,533	(\$9,667)
Municipal Income Taxes	2,865,000	2,865,000	2,932,317	67,317
Other Local Taxes	30,939	47,000	47,077	77
Charges for Services	300,002	301,500	305,220	3,720
Fees, Licenses, and Permits	23,421	38,986	29,128	(9,858)
Fines and Forfeitures	21,200	22,200	12,489	(9,711)
Intergovernmental	211,926	252,121	273,210	21,089
Interest	15,000	30,000	33,816	3,816
Other	79,837	115,850	150,592	34,742
Total Revenues	4,051,057	4,103,857	4,205,382	101,525
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	1,653,924	1,656,919	1,600,613	56,306
Fire	1,221,950	1,106,450	1,083,241	23,209
Other	159,000	159,000	158,895	105
Public Health	236,447	236,447	225,998	10,449
Leisure Time Activities	40,728	40,728	26,286	14,442
Transportation	38,123	42,120	34,508	7,612
General Government	1,326,340	1,323,092	1,202,305	120,787
Total Expenditures	4,676,512	4,564,756	4,331,846	232,910
Excess of Revenues Under Expenditures	(625,455)	(460,899)	(126,464)	334,435
<u>Other Financing Sources (Uses)</u>				
Other Financing Sources	50,000	50,000	6,866	(43,134)
Advances In	282,889	282,889	282,889	0
Advances Out	0	(163,800)	(82,000)	81,800
Transfers Out	(243,000)	(263,500)	(260,277)	3,223
Total Other Financing Sources (Uses)	89,889	(94,411)	(52,522)	41,889
Changes in Fund Balance	(535,566)	(555,310)	(178,986)	376,324
Fund Balance Beginning of Year	600,740	600,740	600,740	0
Prior Year Encumbrances Appropriated	54,122	54,122	54,122	0
Fund Balance End of Year	\$119,296	\$99,552	\$475,876	\$376,324

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Safety Forces Levy Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Municipal Income Taxes	\$970,000	\$995,000	\$1,043,078	\$48,078
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	648,850	687,850	557,659	130,191
Fire	218,100	219,100	40,193	178,907
Total Expenditures	866,950	906,950	597,852	309,098
Excess of Revenues Over Expenditures	103,050	88,050	445,226	357,176
<u>Other Financing Uses</u>				
Transfers Out	(85,000)	(85,000)	(62,941)	22,059
Changes in Fund Balance	18,050	3,050	382,285	379,235
Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	<u>\$18,050</u>	<u>\$3,050</u>	<u>\$382,285</u>	<u>\$379,235</u>

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Street Maintenance and Repair Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Municipal Income Taxes	\$1,207,000	\$1,207,000	\$1,426,285	\$219,285
Intergovernmental	455,000	455,000	458,294	3,294
Interest	4,000	4,000	2,589	(1,411)
Other	5,000	5,000	8,711	3,711
Total Revenues	1,671,000	1,671,000	1,895,879	224,879
<u>Expenditures</u>				
Current:				
Transportation	1,874,054	2,544,054	2,211,553	332,501
Debt Service:				
Debt Retirement	8,000	8,000	8,000	0
Total Expenditures	1,882,054	2,552,054	2,219,553	332,501
Changes in Fund Balance	(211,054)	(881,054)	(323,674)	557,380
Fund Balance Beginning of Year	1,351,432	1,351,432	1,351,432	0
Prior Year Encumbrances Appropriated	404,959	404,959	404,959	0
Fund Balance End of Year	\$1,545,337	\$875,337	\$1,432,717	\$557,380

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Fund Net Position
Enterprise Funds
December 31, 2014

	Water	Sewer	Solid Waste	Storm Water	Total
<u>Assets</u>					
<u>Current Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$1,216,042	\$216,797	\$464,799	\$1,158,957	\$3,056,595
Accounts Receivable	370,184	258,955	115,282	106,576	850,997
Due from Other Governments	53,063	0	0	0	53,063
Prepaid Items	11,202	4,631	4,816	0	20,649
Materials and Supplies Inventory	261,232	12,647	0	0	273,879
Total Current Assets	1,911,723	493,030	584,897	1,265,533	4,255,183
<u>Non-Current Assets</u>					
<u>Restricted Assets</u>					
Equity in Pooled Cash and Cash Equivalents	161,854	0	0	0	161,854
Nondepreciable Capital Assets	1,596,720	33,000	0	0	1,629,720
Depreciable Capital Assets, Net	6,930,622	4,722,274	115,014	6,506,302	18,274,212
Total Non-Current Assets	8,689,196	4,755,274	115,014	6,506,302	20,065,786
Total Assets	10,600,919	5,248,304	699,911	7,771,835	24,320,969
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	34,131	18,162	13,841	0	66,134
Accounts Payable	19,760	31,459	22,269	4,916	78,404
Contracts Payable	53,063	0	0	12,745	65,808
Compensated Absences Payable	28,965	14,295	9,855	1,789	54,904
Due to Other Governments	25,123	20,632	9,227	1,918	56,900
Interfund Payable	123,829	63,829	63,829	63,829	315,316
OWDA Loans Payable	138,515	336,838	0	0	475,353
OPWC Loans Payable	13,277	3,633	0	27,324	44,234
Total Current Liabilities	436,663	488,848	119,021	112,521	1,157,053
<u>Non-Current Liabilities</u>					
Deposits Held and Due to Others	161,854	0	0	0	161,854
Compensated Absences Payable	40,537	22,053	20,727	4,694	88,011
OWDA Loans Payable	1,020,703	1,900,797	0	0	2,921,500
OPWC Loans Payable	50,554	101,734	0	362,097	514,385
Total Non-Current Liabilities	1,273,648	2,024,584	20,727	366,791	3,685,750
Total Liabilities	1,710,311	2,513,432	139,748	479,312	4,842,803
<u>Net Position</u>					
Net Investment in Capital Assets	7,817,313	2,412,272	115,014	6,116,881	16,461,480
Unrestricted	1,073,295	322,600	445,149	1,175,642	3,016,686
Total Net Position	\$8,890,608	\$2,734,872	\$560,163	\$7,292,523	\$19,478,166

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Enterprise Funds
For the Year Ended December 31, 2014

	Water	Sewer	Solid Waste	Storm Water	Total
<u>Operating Revenues</u>					
Charges for Services	\$2,297,774	\$1,775,157	\$846,989	\$694,983	\$5,614,903
Other	20,987	8,608	4,651	1,776	36,022
Total Operating Revenues	<u>2,318,761</u>	<u>1,783,765</u>	<u>851,640</u>	<u>696,759</u>	<u>5,650,925</u>
<u>Operating Expenses</u>					
Personal Services	1,014,963	577,051	399,030	94,797	2,085,841
Contractual Services	217,845	313,836	260,636	77,824	870,141
Materials and Supplies	181,833	155,940	38,071	57,573	433,417
Bad Debt	6,897	5,560	2,814	1,462	16,733
Depreciation	282,378	391,762	21,241	154,458	849,839
Other	64,848	63,829	63,829	64,059	256,565
Total Operating Expenses	<u>1,768,764</u>	<u>1,507,978</u>	<u>785,621</u>	<u>450,173</u>	<u>4,512,536</u>
Operating Income	549,997	275,787	66,019	246,586	1,138,389
<u>Non-Operating Expenses</u>					
Interest Expense	(26,338)	(99,745)	0	0	(126,083)
Income before Contributions	523,659	176,042	66,019	246,586	1,012,306
Capital Contributions	165,319	0	0	0	165,319
Changes in Net Position	688,978	176,042	66,019	246,586	1,177,625
Net Position Beginning of Year	<u>8,201,630</u>	<u>2,558,830</u>	<u>494,144</u>	<u>7,045,937</u>	<u>18,300,541</u>
Net Position End of Year	<u>\$8,890,608</u>	<u>\$2,734,872</u>	<u>\$560,163</u>	<u>\$7,292,523</u>	<u>\$19,478,166</u>

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2014

	Water	Sewer	Solid Waste	Storm Water	Total
Increases (Decreases) in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$2,181,763	\$1,755,670	\$836,544	\$682,973	\$5,456,950
Cash Payments for Personal Services	(1,089,730)	(601,922)	(416,869)	(102,312)	(2,210,833)
Cash Payments for Contractual Services	(225,970)	(281,851)	(258,743)	(60,473)	(827,037)
Cash Payments to Vendors	(315,451)	(175,479)	(37,950)	(95,743)	(624,623)
Cash Payments for Transactions with Other Funds	(66,118)	(66,118)	(66,118)	(66,118)	(264,472)
Cash Received from Other Revenues	20,987	8,608	4,651	5,734	39,980
Cash Payments for Other Expenses	(1,019)	0	0	(230)	(1,249)
Cash Received from Deposits	85,134	0	0	0	85,134
Cash Payments for Deposits Refunded	(79,446)	0	0	0	(79,446)
Net Cash Provided by Operating Activities	510,150	638,908	61,515	363,831	1,574,404
<u>Cash Flows from Noncapital Financing Activities</u>					
Advances In	60,000	0	0	0	60,000
Advances Out	(155,000)	0	0	0	(155,000)
Net Cash Used for Noncapital Financing Activities	(95,000)	0	0	0	(95,000)
<u>Cash Flows from Capital and Related Financing Activities</u>					
Capital Contributions	201,303	0	0	0	201,303
Principal Paid on OWDA Loans	(133,979)	(323,695)	0	0	(457,674)
Principal Paid on OPWC Loans	(13,277)	(3,633)	0	(27,324)	(44,234)
Interest Paid on OWDA Loans	(26,338)	(99,745)	0	0	(126,083)
OWDA Loans Issued	426,648	0	0	0	426,648
Acquisition of Capital Assets	(914,411)	(314,258)	0	0	(1,228,669)
Net Cash Used for Capital and Related Financing Activities	(460,054)	(741,331)	0	(27,324)	(1,228,709)
Net Increase (Decrease) in Cash and Cash Equivalents	(44,904)	(102,423)	61,515	336,507	250,695
Cash and Cash Equivalents Beginning of Year	1,422,800	319,220	403,284	822,450	2,967,754
Cash and Cash Equivalents End of Year	<u>\$1,377,896</u>	<u>\$216,797</u>	<u>\$464,799</u>	<u>\$1,158,957</u>	<u>\$3,218,449</u>

(continued)

City of Bucyrus
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2014
(continued)

	Water	Sewer	Solid Waste	Storm Water	Total
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>					
Operating Income	\$549,997	\$275,787	\$66,019	\$246,586	\$1,138,389
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>					
Depreciation	282,378	391,762	21,241	154,458	849,839
Changes in Assets and Liabilities:					
Increase in Accounts Receivable	(109,114)	(11,090)	(7,631)	(6,590)	(134,425)
(Increase) Decrease in Prepaid Items	(121)	199	282	185	545
Increase in Materials and Supplies Inventory	(18,940)	(8,251)	0	0	(27,191)
Increase (Decrease) in Accrued Wages Payable	(698)	1,585	1,867	0	2,754
Increase (Decrease) in Accounts Payable	(3,582)	25,534	1,130	4,849	27,931
Decrease in Contracts Payable	(87,904)	(4,495)	0	(7,127)	(99,526)
Increase (Decrease) in Due to Other Governments	(2,979)	5,167	(834)	(424)	930
Decrease in Interfund Payable	(2,289)	(2,289)	(2,289)	(2,289)	(9,156)
Decrease in Retainage Payable	(31,612)	(9,376)	0	(18,753)	(59,741)
Increase in Deposits Held and Due to Others	5,688	0	0	0	5,688
Decrease in Compensated Absences Payable	(70,674)	(25,625)	(18,270)	(7,064)	(121,633)
Net Cash Provided by Operating Activities	<u>\$510,150</u>	<u>\$638,908</u>	<u>\$61,515</u>	<u>\$363,831</u>	<u>\$1,574,404</u>

Non-Cash Capital Transactions

At December 31, 2014, the Water enterprise fund had a receivable related to the acquisition of capital assets, in the amount of \$53,063.

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2014

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	<u>\$26,807</u>
<u>Liabilities</u>	
Deposits Held and Due to Others	<u>\$26,807</u>

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 1 - DESCRIPTION OF THE CITY OF BUCYRUS AND THE REPORTING ENTITY

A. The City

The City of Bucyrus is a statutory municipal corporation operating under the laws of the State of Ohio. Bucyrus became a village in 1822 and was incorporated as a city on February 21, 1883.

The City operates under a mayor-council form of government. Legislative power is vested in a seven member council and a council president, each elected to two-year terms. The Mayor is elected to a four-year term and is the chief executive officer of the City. All City officials, with the exception of the Service-Safety Director, are elected positions. The Service-Safety Director is appointed by the Mayor.

The City of Bucyrus is divided into various departments and financial management and control systems. Services provided include police protection, fire protection, parks and recreation, airport facilities, street maintenance and repair, Access television channel, and water, sewer, sanitation, and storm water services as well as a staff to provide support (i.e., payroll processing, accounts payable, and revenue collection) to the service providers. The operation and control of these activities is provided by the City Council through the budgetary process and by the Mayor through administrative and managerial requirements and procedures.

B. Reporting Entity

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading.

The primary government of the City of Bucyrus consists of all funds, departments, boards, and agencies that are not legally separate from the City. For the City, this includes Access and all departments and activities that are directly operated by the elected City officials.

Access - The City Council established a local volunteer board known as the Bucyrus Access Board and charged them with the responsibility of general operation and management of all local public access facilities (known as Access); however, all corporate powers are retained by the City Council. The Board has ten members; seven, designated by the City Council, are representatives from certain community organizations, and three are appointed by the Mayor. Operations of the local public access channel are financed by a portion of a 5 percent franchise tax collected from Time Warner Communications, the local cable provider.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the City in that the City approves the budget, the issuance of debt, or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. There were no component units of the City of Bucyrus in 2014.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 1 - DESCRIPTION OF THE CITY OF BUCYRUS AND THE REPORTING ENTITY

(continued)

The City of Bucyrus participates in two jointly governed organizations and a public entity shared risk pool. These organizations are the Central Joint Ambulance District, the Crawford County General Health District, and the Public Entities Pool of Ohio. These organizations are presented in Note 20 and Note 21 to the basic financial statements.

The City of Bucyrus is also associated with the Bucyrus Public Library to the extent that the Mayor appoints the Library's Board of Trustees. However, the City of Bucyrus is not financially accountable for the Bucyrus Public Library. The library is presented as a related organization in Note 22 to the basic financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Bucyrus have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the City's accounting policies.

A. Basis of Presentation

The City's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the City that are governmental in nature and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities of the City at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the City.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Financial Statements

During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

B. Fund Accounting

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the City are reported in three categories; governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the City are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities and deferred inflows of resources is reported as fund balance. The following are the City's major governmental funds:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio.

Safety Forces Levy Fund - This fund accounts for a voted .5 percent income tax levy restricted for operations of the police and fire departments.

Street Maintenance and Repair Fund - This fund accounts for 92.5 percent of the state gasoline tax and motor vehicle registration fees as well as a .5 percent voted municipal income tax restricted for maintenance of streets within the City.

The other governmental funds of the City account for grants and other resources whose use is restricted, committed, or assigned for a particular purpose.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the City's major enterprise funds:

Water Fund - This fund accounts for the provision of water treatment and distribution to residential and commercial users within the City.

Sewer Fund - This fund accounts for the provision of wastewater treatment service to residential and commercial users within the City.

Solid Waste Fund - This fund accounts for the operation of solid waste collection within the City.

Storm Water Fund - This fund accounts for the operation of the storm water run off system within the City.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are not available to support the City's own programs. The City did not have any trust funds in 2014. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City's agency funds account for deposits from individuals planning the excavation or requesting the vacation of a street or alley and for insurance proceeds to secure proper handling of fire damaged structures.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the City are included on the statement of net position. The statement of activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the enterprise funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the City finances and meets the cash flow needs of its enterprise activities.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; enterprise funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the City, available means expected to be received within thirty-one days after year end.

Nonexchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, income taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from income taxes is recognized in the year in which the income is earned. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the City must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: income taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), grants, and interest.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. The City did not report any deferred outflows of resources for 2014.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the City, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the City, unavailable revenue includes accrued interest, intergovernmental revenue including grants, municipal income taxes, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available.

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Budgetary Process

All funds, except agency funds, are required to be budgeted and appropriated. The major documents prepared are the statement of fund activities, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The statement of fund activities indicates the projected revenues and expenditures for those funds receiving tax monies. The certificate of estimated resources establishes a limit on the amount City Council may appropriate. The appropriations ordinance is City Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by City Council. The legal level of control has been established by City Council at the fund, department, and object level for all funds.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the City Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by City Council.

The appropriations ordinance is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriations ordinance for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by City Council during the year.

F. Cash and Investments

To improve cash management, cash received by the City is pooled and invested. Individual fund integrity is maintained through City records. Interest in the pool is presented as “Equity in Pooled Cash and Cash Equivalents”. Monies restricted for utility deposits and held within the City’s Water enterprise fund are also reflected as “Equity in Pooled Cash and Cash Equivalents”.

During 2014, the City invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s net asset value per share, which is the price the investment could be sold for on December 31, 2014.

Interest earnings are allocated to City funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2014 was \$19,842 which includes \$18,262 assigned from other City funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Inventory

Inventory is presented at cost on a first-in, first-out basis and is expensed/expensed when used. Inventory consists of expendable supplies held for consumption.

I. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Restricted assets represent utility deposits from customers that are restricted because their use is limited to the payment of unpaid utility bills or refunding of the deposit to the customer.

J. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net position but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The City maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacement. The City reports all infrastructure, including that acquired prior to 1980.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	10-45 years	10-50 years
Improvements Other Than Buildings	10-50 years	10 years
Streets	10-30 years	N/A
Bridges	50 years	N/A
Water, Sewer, and Storm Water Lines	N/A	50 years
Equipment	3-30 years	5-30 years
Furniture and Fixtures	20 years	N/A
Vehicles	3-30 years	3-10 years

K. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or unpaid amounts for interfund services provided are reported as “Interfund Receivables/Payables.” Interfund balances are eliminated on the statement of net position, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as “Internal Balances.”

L. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees’ rights to receive compensation are attributable to services already rendered and it is probable the City will compensate the employees for the benefits through paid time off or some other means. The City records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the City has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end taking into consideration any limits specified in the City’s manpower and union contracts. The City records a liability for accumulated unused sick leave for all employees with ten or more years of service with the City.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “Matured Compensated Absences Payable” in the fund from which the employees who have accumulated unpaid leave are paid.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the enterprise funds are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Special assessment bonds, OPWC loans, the police and fire pension liability, and capital leases are recognized as liabilities on the fund financial statements when due.

N. Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes includes resources restricted for recreation, police and fire department activities, and Access. The City's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

O. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

Nonspendable - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash.

Restricted - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (City ordinances).

Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the City can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance) of City Council. The committed amounts cannot be used for any other purpose unless City Council removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by City Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by City Council. Fund balance policy of City Council authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully approved.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The City first applies restricted resources when an expenditure is incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used.

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise funds. For the City, these revenues are charges for services for water, sewer, solid waste, and storm water services. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating.

Q. Capital Contributions

Capital contributions arise from contributions of capital assets from other governments.

R. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in enterprise funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

S. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3 - ACCOUNTABILITY

At December 31, 2014, the following funds had deficit fund balances:

<u>Fund</u>	<u>Deficit</u>
Special Revenue Funds	
Airport Grant	\$18,652
Ohio Crime Victims Grant	78
Police Pension	29,854
Fire Pension	32,586

The deficit fund balances in the special revenue funds resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual - for the General Fund and the Safety Forces Levy and Street Maintenance and Repair special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING (continued)

The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).
4. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

Adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis are as follows:

	Changes in Fund Balance		
	<u>General</u>	<u>Safety Forces Levy</u>	<u>Street Maintenance and Repair</u>
GAAP Basis	(\$279,592)	\$512,351	(\$56,317)
<u>Increases (Decreases) Due To</u>			
Revenue Accruals:			
Accrued 2013, Received in Cash 2014	526,063	0	155,663
Accrued 2014, Not Yet Received in Cash	(476,491)	(93,460)	(131,378)
Expenditure Accruals:			
Accrued 2013, Paid in Cash 2014	(473,002)	0	(103,489)
Accrued 2014, Not Yet Paid in Cash	375,567	11,001	192,209
Cash Adjustments:			
Unrecorded Activity 2013	(2,182)	0	0
Unrecorded Activity 2014	(886)	(7,594)	(8,224)
Prepaid Items	(4,432)	0	(1,282)
Materials and Supplies Inventory	(148)	0	35,081
Advances In	282,889	0	0
Advances Out	(82,000)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(44,772)	(40,013)	(405,937)
Budget Basis	<u>(\$178,986)</u>	<u>\$382,285</u>	<u>(\$323,674)</u>

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 5 - DEPOSITS AND INVESTMENTS

State statutes classify monies held by the City into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the city treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits the City Council has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit, or by savings or deposit accounts, including passbook accounts.

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the City Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Interim monies may be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
6. The State Treasurer's investment pool (STAR Ohio); and
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred eighty days in an amount not to exceed 25 percent of the interim monies available for investment at any one time.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 5 - DEPOSITS AND INVESTMENTS (continued)

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the City Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$1,313,949 of the City's bank balance of \$3,975,822 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

The City has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the City or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Investments

As of December 31, 2014, the City had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Negotiable Certificates of Deposit	\$140,000	7/22/15
Negotiable Certificates of Deposit	247,948	10/22/15
Negotiable Certificates of Deposit	396,734	10/24/16
Negotiable Certificates of Deposit	342,549	10/22/18
Negotiable Certificates of Deposit	67,119	10/24/18
Negotiable Certificates of Deposit	243,819	10/29/18
Negotiable Certificates of Deposit	244,691	10/16/19
Negotiable Certificates of Deposit	244,634	10/23/19
Federal Home Loan Bank Notes	42,859	11/28/16
Federal Home Loan Bank Notes	174,678	5/24/17
Federal Home Loan Bank Notes	192,473	4/30/18
Federal Home Loan Mortgage Corporation Notes	500,255	12/26/17
Federal National Mortgage Association Notes	254,431	11/21/16
Federal National Mortgage Association Notes	174,249	1/30/17

(continued)

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 5 - DEPOSITS AND INVESTMENTS (continued)

	Fair Value	Maturity
Mutual Funds	\$29,235	43 Days
STAR Ohio	78,565	50.1 Days
	\$3,374,239	

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the City from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific obligation or debt of the City.

Negotiable certificates of deposit are generally covered by FDIC insurance. The Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, and mutual funds carry a rating of Aaa by Moody's. STAR Ohio carries a rating of AAA by Standard and Poor's. The City has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities be rated in the highest category at the time of purchase by at least one nationally recognized standard of rating service. STAR Ohio must maintain the highest rating provided by at least one nationally recognized standard rating service.

With the exception of U.S. Treasury securities or STAR Ohio, the City may not invest more than 60 percent of its portfolio in any one security type or with a single financial institution.

The following table indicates the percentage of each investment type to the City's total portfolio:

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$1,927,494	57.12%
Federal Home Loan Bank	410,010	12.15
Federal Home Loan Mortgage Corporation	500,255	14.83
Federal National Mortgage Association	428,680	12.70

NOTE 6 - RECEIVABLES

Receivables at December 31, 2014 consisted of accounts (billings for user charged services, including unbilled utility services); accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; municipal income taxes; other local taxes; interfund; property taxes; and special assessments. All receivables are considered collectible in full and within one year, except for municipal income taxes, property taxes, special assessments, and the allowance for uncollectibles related to utility services. Municipal income taxes and property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$54,082, will not be received within one year. At December 31, 2014, the amount of delinquent special assessments was \$10,801.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 6 - RECEIVABLES (continued)

A summary of accounts receivable related to utility services is as follows:

	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Storm Water</u>	<u>Total Enterprise Funds</u>
Accounts Receivable	\$428,155	\$305,517	\$137,147	\$120,470	\$991,289
Less Allowance for Uncollectibles	(57,971)	(46,562)	(21,865)	(13,894)	(140,292)
Net Accounts Receivable	<u>\$370,184</u>	<u>\$258,955</u>	<u>\$115,282</u>	<u>\$106,576</u>	<u>\$850,997</u>

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Homestead and Rollback	\$36,670
Local Government	99,986
Cigarette Tax	1,399
Fines and Forfeitures	1,351
United States Department of Justice	5,861
Total General Fund	<u>145,267</u>
Street Maintenance and Repair	
Gasoline Tax	193,222
Motor Vehicle License Tax	38,576
Total Street Maintenance and Repair	<u>231,798</u>
Total Major Funds	<u>377,065</u>
Nonmajor Funds	
State Highway	
Gasoline Tax	15,667
Motor Vehicle License Tax	3,128
Total State Highway	<u>18,795</u>
Airport Grant	
Federal Aviation Administration	44,078
Ohio Crime Victims Grant	
Ohio Crime Victims Assistance	38,765
Police Pension	
Homestead and Rollback	3,187
Fire Pension	
Homestead and Rollback	3,187
Total Nonmajor Funds	<u>108,012</u>
Total Governmental Activities	<u>\$485,077</u>

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 6 - RECEIVABLES (continued)

	<u>Amount</u>
Business-Type Activities	
Major Fund	
Water	
Ohio Water Development Authority	<u>\$53,063</u>

NOTE 7 - MUNICIPAL INCOME TAXES

The City levies and collects an income tax of 2 percent based on all income earned within the City as well as on incomes of residents earned outside the City. In the latter case, the City allows a credit of 100 percent of the tax paid to another municipality, not to exceed the amount owed. Employers within the City are required to withhold income tax on employee earnings and remit the tax to the City at least quarterly. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a final return annually.

The City's income tax rate includes 1 percent authorized by State statute and levied by the City Council, an additional .5 percent levied with voter approval for a period of six years, expiring in 2019, and an additional .5 percent levied with voter approval for a continuing period. The additional .5 percent expiring in 2019 is restricted solely for street repair and is recorded in the Street Maintenance and Repair special revenue fund. The additional .5 percent continuing levy is restricted solely for police and fire department operations and is recorded in the Safety Forces Levy special revenue fund. The remaining income tax revenues and all related expenditures for administration and collection are accounted for in the General Fund.

NOTE 8 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the City. Real property tax revenues received in 2014 represent the collection of 2013 taxes. Real property taxes received in 2014 were levied after October 1, 2013, on the assessed values as of January 1, 2013, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2014 represent the collection of 2013 taxes. Public utility real and tangible personal property taxes received in 2014 became a lien on December 31, 2012, were levied after October 1, 2013, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the City of Bucyrus. The County Auditor periodically remits to the City its portion of the taxes collected.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 8 - PROPERTY TAXES (continued)

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2014, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources - property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while on a modified accrual basis, the revenue has been reported as deferred inflows of resources - unavailable revenue.

The full tax rate for all City operations for the year ended December 31, 2014, was \$4.30 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2014 property tax receipts were based are as follows:

Category	Amount
Real Property	
Agricultural	\$622,320
Residential	104,380,000
Commercial	27,538,870
Industrial	11,006,230
Public Utility Property	
Real	44,110
Personal	7,520,690
Total Assessed Value	\$151,112,220

NOTE 9 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014, was as follows:

	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$2,122,607	\$33,110	\$0	\$2,155,717
Construction in Progress	373,055	219,672	0	592,727
Total Nondepreciable Capital Assets	2,495,662	252,782	0	2,748,444
Depreciable Capital Assets				
Buildings	1,610,094	0	0	1,610,094
Improvements Other Than Buildings	1,388,712	0	0	1,388,712
Streets	45,517,286	873,943	(143,623)	46,247,606
Bridges	900,980	0	0	900,980
Equipment	1,601,235	201,238	(139,754)	1,662,719
Furniture and Fixtures	16,200	0	0	16,200
Vehicles	2,323,419	175,364	0	2,498,783
Total Depreciable Capital Assets	53,357,926	1,250,545	(283,377)	54,325,094

(continued)

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 9 - CAPITAL ASSETS (continued)

	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
Governmental Activities (continued)				
Less Accumulated Depreciation for				
Buildings	(\$1,197,667)	(\$42,405)	\$0	(\$1,240,072)
Improvements Other Than Buildings	(1,075,519)	(50,784)	0	(1,126,303)
Streets	(33,126,269)	(953,289)	114,898	(33,964,660)
Bridges	(837,912)	(18,020)	0	(855,932)
Equipment	(1,160,236)	(76,342)	126,863	(1,109,715)
Furniture and Fixtures	(16,200)	0	0	(16,200)
Vehicles	(1,552,836)	(92,963)	0	(1,645,799)
Total Accumulated Depreciation	<u>(38,966,639)</u>	<u>(1,233,803)</u>	<u>241,761</u>	<u>(39,958,681)</u>
Total Depreciable Capital Assets, Net	<u>14,391,287</u>	<u>16,742</u>	<u>(41,616)</u>	<u>14,366,413</u>
Governmental Activities Capital Assets, Net	<u>\$16,886,949</u>	<u>\$269,524</u>	<u>(\$41,616)</u>	<u>\$17,114,857</u>
	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$1,083,832	\$0	\$0	\$1,083,832
Construction in Progress	314,365	891,536	(660,013)	545,888
Total Nondepreciable Capital Assets	<u>1,398,197</u>	<u>891,536</u>	<u>(660,013)</u>	<u>1,629,720</u>
Depreciable Capital Assets				
Buildings	9,448,316	0	0	9,448,316
Improvements Other Than Buildings	5,263,259	0	0	5,263,259
Water, Sewer, and Storm Water Lines	20,349,925	660,013	(31,356)	20,978,582
Equipment	2,775,212	390,196	(213,692)	2,951,716
Vehicles	452,552	0	0	452,552
Total Depreciable Capital Assets	<u>38,289,264</u>	<u>1,050,209</u>	<u>(245,048)</u>	<u>39,094,425</u>
Less Accumulated Depreciation for				
Buildings	(6,127,510)	(325,480)	0	(6,452,990)
Improvements Other Than Buildings	(3,118,653)	(102,512)	0	(3,221,165)
Water, Sewer, and Storm Water Lines	(8,504,577)	(305,300)	31,356	(8,778,521)
Equipment	(2,163,679)	(90,957)	213,692	(2,040,944)
Vehicles	(301,003)	(25,590)	0	(326,593)
Total Accumulated Depreciation	<u>(20,215,422)</u>	<u>(849,839)</u>	<u>245,048</u>	<u>(20,820,213)</u>
Total Depreciable Capital Assets, Net	<u>18,073,842</u>	<u>200,370</u>	<u>0</u>	<u>18,274,212</u>
Business-Type Activities Capital Assets, Net	<u>\$19,472,039</u>	<u>\$1,091,906</u>	<u>(\$660,013)</u>	<u>\$19,903,932</u>

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 9 - CAPITAL ASSETS (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
Security of Persons and Property - Police	\$41,694
Security of Persons and Property - Fire	36,753
Leisure Time Activities	12,824
Transportation	1,111,933
General Government	30,599
Total Depreciation Expense - Governmental Activities	\$1,233,803

NOTE 10 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2014, the General Fund had an interfund receivable, in the amount of \$337,316; \$63,829, \$63,829, \$63,829, and \$63,829, respectively, from the Water, Sewer, Solid Waste, and Storm Water enterprise funds for services provided to those funds and \$22,000 and \$60,000, respectively, from other governmental funds and the Water enterprise fund for cash flow resources provided to those funds until the receipt of grant monies.

NOTE 11 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in the Public Entities Pool of Ohio, a public entity shared risk pool. The City pays an annual premium to the pool for various types of insurance coverage. Member cities agree to share in the coverage of losses and pay all premiums necessary for the specified insurance coverage. Upon withdrawal from the Pool, a participant is responsible for the payment of all liabilities accruing as a result of withdrawal. During 2014, the City had the following insurance coverage:

Type of Coverage	Coverage	Deductible
Property (building and contents)	\$19,894,560	\$1,000
Employee Benefits Liability	1,000,000	1,000
General Liability	10,000,000	0
Law Enforcement Liability	10,000,000	5,000
Automobile Liability	10,000,000	0
Uninsured Motorist	1,000,000	0
Crime Coverage	10,000,000	5,000
Boiler and Machinery	19,894,560	1,000

There has been no significant reduction in insurance coverage from 2013, and no insurance settlement has exceeded insurance coverage during the last three years.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 11 - RISK MANAGEMENT (continued)

The City's workers' compensation coverage is provided by the State of Ohio. The City pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

NOTE 12 - SIGNIFICANT CONTRACTUAL COMMITMENTS

The City has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2014:

Vendor	Contract Amount	Amount Paid as of 12/31/14	Outstanding Balance
Bucyrus Road Materials, Inc.	\$882,043	\$744,424	\$137,619
Bradstetter Carroll, Inc.	630,000	415,287	214,713

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2015 are as follows:

General Fund	\$44,772
Safety Forces Levy Fund	40,013
Street Maintenance and Repair Fund	405,937
	\$490,722

NOTE 13 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - The City participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 13 - DEFINED BENEFIT PENSION PLANS (continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll. For the year ended December 31, 2014, members in state and local classifications contributed 10 percent of covered payroll. For 2014, member and employer contribution rates were consistent across all three plans.

The City's 2014 contribution rate was 14 percent. The portion of the City's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the City's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remained at 2 percent. Employer contribution rates are actuarially determined.

The City's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013, and 2012 was \$297,966, \$309,677, and \$464,608, respectively. For 2014, 88 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the member-directed plan for 2014 were \$3,535 made by the City and \$2,525 made by plan members.

B. Ohio Police and Fire Pension Fund

Plan Description - The City contributes to the Ohio Police and Fire Pension Fund (OPF), a cost-sharing, multiple-employer defined benefit pension plan. OPF provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OPF issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report that may be obtained by visiting the OPF website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy - Employer and employee contribution rates are set by the Ohio Revised Code. From January 1, 2014, through July 1, 2014, plan members were required to contribute 10.75 percent of their annual covered salary. From July 2, 2014, through December 31, 2014, plan members were required to contribute 11.5 percent of their annual covered salary. Throughout 2014, employers were required to contribute 19.5 percent for police officers and 24 percent for firefighters.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 13 - DEFINED BENEFIT PENSION PLANS (continued)

The OPF pension fund is authorized by the Ohio Revised Code to allocate a portion of the employer contribution to retiree health care benefits. For 2014, the portion of the City's contribution used to fund pension benefits was 19 percent of covered payroll for police officers and 23.5 percent of covered payroll for firefighters. The City's contribution to OPF for police and firefighters pension was \$184,641 and \$215,928 for the year ended December 31, 2014, \$138,156 and \$175,082 for the year ended December 31, 2013, and \$198,460 and \$179,627 for the year ended December 31, 2012. For 2014, 79 percent has been contributed for both police and firefighters with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed 14 percent of covered payroll. This is the maximum employer contribution rate permitted by the Ohio Revised Code.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 14 - POSTEMPLOYMENT BENEFITS (continued)

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remained at 2 percent for both plans as recommended by the OPERS actuary.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The City's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2014, 2013, and 2012 was \$50,250, \$23,821, and \$92,922, respectively. For 2014, 88 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

B. Police and Fire Pension Fund

Plan Description - The City contributes to the Ohio Police and Fire Pension Fund (OPF) sponsored health care program, a cost-sharing, multiple-employer defined benefit postemployment health care plan administered by OPF. OPF provides health care benefits including coverage for medical, prescription drug, dental, vision, Medicare Part B Premium, and long-term care to retirees, qualifying benefit recipients, and their eligible dependents.

OPF provides access to postretirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check, or is a spouse or eligible dependent child of such person. The health care coverage provided by OPF meets the definition of an Other Postemployment Benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 45.

The Ohio Revised Code allows, but does not mandate, OPF to provide OPEB benefits. Authority for the OPF Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the Ohio Revised Code.

OPF issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report may be obtained by visiting the OPF website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 14 - POSTEMPLOYMENT BENEFITS (continued)

Funding Policy - The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OPF defined benefit pension plan. Participating employers are required by the Ohio Revised Code to contribute to the pension plan at rates expressed as a percentage of payroll of active pension plan members, currently 19.5 percent and 24 percent of covered payroll for police and firefighters, respectively. Active members do not make contributions to the OPEB Plan.

OPF maintains funds for health care in two separate accounts. One for health care benefits under an IRS Code Section 115 trust and one for Medicare Part B premium reimbursements administered as an Internal Revenue Code 401(h) account, both of which are within the defined benefit pension plan under the authority granted by the Ohio Revised Code to the OPF Board of Trustees.

The Board of Trustees is authorized to allocate a portion of the total employer contribution made to the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For 2014, the employer contribution allocated to the health care plan was .5 percent of covered payroll. The amount of employer contribution allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

The OPF Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contribution to OPF which was allocated to fund postemployment health care benefits for police and firefighters was \$4,859 and \$4,594 for the year ended December 31, 2014, \$31,459 and \$31,065 for the year ended December 31, 2013, and \$59,157 and \$44,354 for the year ended December 31, 2012. For 2014, 79 percent has been contributed for both police and firefighters with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

NOTE 15 - COMPENSATED ABSENCES

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws.

City employees earn and accumulate vacation at varying rates depending on length of service. Current policy credits vacation leave on the employee's anniversary date. Employees are paid for 100 percent of earned unused vacation leave upon termination.

Sick leave is earned at various rates as defined by City policy and union contracts. Any employee with ten through twenty-four years of full-time service with the City, who elects to retire, is entitled to receive one-fourth of the value of their accumulated unused sick leave up to a maximum of two hundred forty or two hundred eighty hours depending on the contract. Any employee with more than twenty-four years of full-time service with the City, who elects to retire, is entitled to receive 100 percent of the value of their accumulated unused sick leave up to a maximum of 1,320 or 1,835 hours as defined by contract.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 - LONG-TERM OBLIGATIONS

The City's long-term obligations activity for the year ended December 31, 2014, was as follows:

	Interest Rate	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<u>Governmental Activities</u>						
Special Assessment Bonds						
with Governmental Commitment						
1999 Marion Road Sewer						
(Original Amount \$151,000)	5.00%	\$48,000	\$0	\$8,000	\$40,000	\$8,000
2000 State Route 4						
(Original Amount \$54,000)	6.00	21,000	0	3,000	18,000	3,000
Total Special Assessment Bonds		69,000	0	11,000	58,000	11,000
Other Long-Term Obligations						
OPWC Loans						
#CP32J Street Maintenance						
(Original Amount \$200,000)	0.00	156,000	0	8,000	148,000	8,000
Police Pension Liability						
		124,222	0	3,642	120,580	3,798
Fire Pension Liability						
		141,824	0	4,158	137,666	4,336
Capital Leases Payable						
(Original Amount \$75,968)	7.50	0	75,968	21,099	54,869	16,984
Compensated Absences Payable						
		686,161	209,708	169,435	726,434	111,664
Total Other Long-Term Obligations		1,108,207	285,676	206,334	1,187,549	144,782
Total Governmental Activities		\$1,177,207	\$285,676	\$217,334	\$1,245,549	\$155,782
<u>Business-Type Activities</u>						
OWDA Loans						
#2145 Water						
(Original Amount \$506,396)	4.02%	\$195,990	\$0	\$29,503	\$166,487	\$30,701
#2703 Sewer						
(Original Amount \$5,781,547)	4.02	2,561,330	0	323,695	2,237,635	336,838
#6154 Water						
(Original Amount \$754,900)	3.17	617,496	0	104,476	513,020	107,814
#6739 Water						
(Original Amount \$479,711)	4.40	0	479,711	0	479,711	0
Total OWDA Loans		3,374,816	479,711	457,674	3,396,853	475,353
OPWC Loans						
#CP023 Water						
(Original Amount \$145,541)	0.00	29,108	0	7,277	21,831	7,277
#CP01D Water						
(Original Amount \$120,000)	0.00	48,000	0	6,000	42,000	6,000
#CP03P Sewer						
(Original Amount \$109,000)	0.00	109,000	0	3,633	105,367	3,633

(continued)

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 - LONG-TERM OBLIGATION (continued)

	Interest Rate	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<u>Business-Type Activities</u> (continued)						
OPWC Loans (continued)						
#CP12H Storm Water (Original Amount \$84,910)	0.00%	\$58,500	\$0	\$4,500	\$54,000	\$4,500
#CP26F Storm Water (Original Amount \$125,000)	0.00	62,500	0	6,250	56,250	6,250
#CP07J Storm Water (Original Amount \$91,476)	0.00	61,745	0	4,574	57,171	4,574
#CP32J Storm Water (Original Amount \$300,000)	0.00	234,000	0	12,000	222,000	12,000
Total OPWC Loans		602,853	0	44,234	558,619	44,234
Compensated Absences Payable		264,548	0	121,633	142,915	54,904
Total Business-Type Activities		\$4,242,217	\$479,711	\$623,541	\$4,098,387	\$574,491

Special Assessment Bonds

The special assessment bonds are backed by the full faith and credit of the City of Bucyrus. In the event that an assessed property owner fails to make payments or insufficient amounts are assessed to fund the debt, the City will be required to pay the related debt.

Police and Fire Pension Liability

The City pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for police and fire personnel in 1967. The liability is payable semiannually from the General Fund.

Capital Leases Payable - Capital lease obligations will be paid from the fund that maintains custody of the related asset.

Compensated Absences Payable

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Street Maintenance and Repair and Ohio Crime Victims Grant special revenue funds and the Water, Sewer, Solid Waste, and Storm Water enterprise funds.

OWDA Loans

OWDA loans consist of money owed to the Ohio Water Development Authority for the construction of an upground storage reservoir and upgrades to the City's water and sewer treatment plants. OWDA loans are payable solely from the gross revenues of the water and sewer systems. OWDA loans, in the amount of \$513,020, were not capitalized.

OPWC Loans

OPWC loans consist of money owed to the Ohio Public Works Commission for street improvements, the replacement of a waterline, upgrades to the City's sewer treatment plant, and the installation of storm water lines. The loans are interest free. OPWC loans will be repaid from the Street Maintenance and Repair special revenue fund and the Water, Sewer, and Storm Water enterprise funds.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 - LONG-TERM OBLIGATION (continued)

OWDA and OPWC loans payable from the enterprise funds are payable solely from the gross revenues of the respective system. Annual principal and interest payments on the loans are expected to require less than 100 percent of these net revenues. The total principal and interest remaining to be paid on the OWDA loans (on completed projects for which amortization schedules are available) is \$3,280,603 and \$558,619 on the OPWC loans. Principal and interest paid in the Water, Sewer, and Storm Water enterprise funds for the current year were \$173,594, \$427,073, and \$27,324, respectively. Total net revenues for the Water, Sewer, and Storm Water enterprise funds were \$832,375, \$667,549, \$401,044 respectively.

The City's legal debt margin was \$15,866,783 at December 31, 2014.

The following is a summary of the City's future annual debt service requirements for governmental activities:

Year	Governmental Activities				
	Special Assessment Bonds		OPWC Loans	Police and Fire Pension	
	Principal	Interest	Principal	Principal	Interest
2015	\$11,000	\$3,080	\$8,000	\$8,134	\$10,890
2016	11,000	2,500	8,000	8,484	10,540
2017	11,000	1,920	8,000	8,848	10,176
2018	11,000	1,340	8,000	9,229	9,795
2019	11,000	760	8,000	9,623	9,401
2020-2024	3,000	180	40,000	54,688	40,432
2025-2029	0	0	40,000	67,485	27,635
2030-2034	0	0	28,000	83,281	11,839
2035	0	0	0	8,474	174
	\$58,000	\$9,780	\$148,000	\$258,246	\$130,882

The OWDA loan #6739 Water has not been completed. An amortization schedule for the repayment of the loan will not be available until the project is completed and, therefore, is not included in the following schedule.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 - LONG-TERM OBLIGATION (continued)

The City's future annual debt service requirements payable from the enterprise funds are as follows:

Year	Business-Type Activities		OPWC
	OWDA Loans		Loans
	Principal	Interest	Principal
2015	\$475,353	\$108,403	\$44,234
2016	493,722	90,034	44,234
2017	512,805	70,951	44,234
2018	532,634	51,122	36,957
2019	491,620	30,520	36,957
2020-2024	411,008	12,431	160,535
2025-2029	0	0	98,596
2030-2034	0	0	60,165
2035-2039	0	0	18,165
2040-2043	0	0	14,542
	\$2,917,142	\$363,461	\$558,619

NOTE 17 - CAPITAL LEASES - LESSEE DISCLOSURE

The City has entered into capitalized leases for vehicles. New capital leases are reflected in the accounts "Security of Persons and Property - Police" and "Inception of Capital Lease" in the funds which will be making the lease payments. Principal payments in 2014 were \$21,099 in governmental funds.

	Governmental Activities
Equipment	\$84,396
Less Accumulated Depreciation	(8,440)
Carrying Value at June 30, 2014	\$75,956

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2014.

Year	Governmental Activities	
	Principal	Interest
2015	\$16,984	\$4,115
2016	18,258	2,841
2017	19,627	1,472
Total	\$54,869	\$8,428

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 18 - FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balance	General	Safety Forces Levy	Street Maintenance and Repair	Other Governmental Funds
Nonspendable for:				
Materials and Supplies				
Inventory	\$1,629	\$0	\$29,169	\$0
Prepaid Items	49,779	0	10,615	17,148
Total Nonspendable	<u>51,408</u>	<u>0</u>	<u>39,784</u>	<u>17,148</u>
Restricted for:				
Airport Improvements	0	0	0	0
Crime Victims Assistance	0	0	0	0
Debt Retirement	0	0	0	62,793
Drug Enforcement	0	0	0	3,136
Economic Development and Rehabilitation	0	0	0	29,703
Fire Equipment Replacement	0	0	0	274,894
Park Improvements	0	0	0	24,081
Permanent Improvements	0	0	0	1,529
Police and Fire Operations	0	512,351	0	46,425
Street Construction and Maintenance	0	0	1,786,047	668,651
Total Restricted	<u>0</u>	<u>512,351</u>	<u>1,786,047</u>	<u>1,111,212</u>
Committed to:				
Public Access Television	0	0	0	20,250
Recreation	0	0	0	16,677
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,927</u>
Assigned for:				
Recreation	27,111	0	0	0
Unpaid Obligations	28,359	0	0	0
Total Assigned	<u>55,470</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned (Deficit)	648,988	0	0	(81,170)
Total Fund Balance	<u><u>\$755,866</u></u>	<u><u>\$512,351</u></u>	<u><u>\$1,825,831</u></u>	<u><u>\$1,084,117</u></u>

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 19 - INTERFUND TRANSFERS

During 2014, the General Fund made transfers to other governmental funds, in the amount of \$260,277, to subsidize various programs or activities in other funds. The Safety Forces Levy special revenue fund made transfers to other governmental funds, in the amount of \$62,941, to subsidize police and fire activities in other funds. Other governmental funds made transfers to other governmental funds, in the amount \$8,792, to move receipts as debt payments came due.

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

A. Central Joint Ambulance District

The City participates in the Central Joint Ambulance District, a jointly governed organization created in accordance with Ohio Revised Code Section 505.71. The Ambulance District provides ambulance services to the City of Bucyrus and eleven surrounding townships. Each participant has one representative on the Ambulance District's board of directors. Financial information can be obtained from the Central Joint Ambulance District, 1957 State Route 19, Bucyrus, Ohio 44820.

B. Crawford County General Health District

The City participates in the Crawford County General Health District, a jointly governed organization created according to the provisions of Ohio Revised Code Section 3709.07. The General Health District is governed by a Board of Health consisting of two members representing the City of Bucyrus and appointed by the Mayor and five members representing Crawford County and appointed by the District Advisory Council. During 2014, the City contributed \$223,497 toward the operations of the General Health District. Financial information can be obtained from the Crawford County Auditor, 112 East Mansfield Street, Bucyrus, Ohio 44820.

NOTE 21 - PUBLIC ENTITY SHARED RISK POOL

The Public Entities Pool of Ohio (Pool) is a public entity shared risk pool which provides various risk management services to its members. The Pool is governed by a seven member board of directors; six are member representatives or elected officials and one is a representative of the pool administrator, American Risk Pooling Consultants, Inc. Each member has one vote on all issues addressed by the Board of Directors.

Participation in the Pool is by written application subject to the terms of the pool agreement. Members must continue membership for a full year and may withdraw from the Pool by giving a sixty day written notice prior to their annual anniversary. Financial information can be obtained from the Public Entities Pool of Ohio, 6797 North High Street, Suite 131, Worthington, Ohio 43085.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 22 - RELATED ORGANIZATION

The Bucyrus Public Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a board of trustees appointed by the Mayor. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the City for operational subsidies. Although the City serves as the taxing authority and can issue tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Library Trustees. The Library is not considered part of the City and its operations are not included within the accompanying financial statements. Financial information can be obtained from the Bucyrus Public Library, 200 East Mansfield Street, Bucyrus, Ohio 44820.

NOTE 23 - CONTINGENT LIABILITIES

A. Litigation

The City of Bucyrus is a party to several legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The City management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the City.

B. Federal and State Grants

For the period January 1, 2014, to December 31, 2014, the City received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the City believes such disallowances, if any, would be immaterial.

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the City's nonmajor special revenue funds:

Municipal Motor Vehicle License

To account for permissive motor vehicle registration fees levied by the City and restricted for maintenance of streets within the City.

State Highway

To account for 7.5 percent of the state gasoline tax and motor vehicle registration fees restricted for maintenance of state highways within the City.

Enterprise Monitoring

To account for fees charged in accordance with Ohio Revised Code 5709 which are restricted to pay part of the legal clerk/enterprise zone manager's salary for time spent reviewing tax abatement applications for companies.

CRA Monitoring

To account for fees charged in accordance with Ohio Revised Code 3735 which are restricted to pay part of the legal clerk/enterprise zone manager's salary for time spent reviewing tax abatement applications for residents.

Parks and Recreational Land

To account for the portion of the 5 percent cable franchise fee and charges to developers in accordance with City planning and zoning codes that are committed to the maintenance and improvement of park and recreation facilities within the City.

Federal Equitable Sharing

To account for fines resulting from drug related arrests and restricted for the benefit of the police department.

Police Continuing Training

To account for a reimbursement from the Ohio Attorney General's Office restricted for professional training of police officers.

Police Department Donations

To account for donations restricted for the benefit of the police department.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Fire Department Donations

To account for donations restricted for the benefit of the fire department.

Airport Grant

To account for the Ohio Department of Transportation, Division of Aviation grants restricted for maintenance, repair, and upkeep of Port Bucyrus.

Ohio Crime Victims Grant

To account for grants received from the state restricted for an advocate for victims of crime.

FEMA Grant

To account for state and federal grants received through the Assistance to Firefighters Program and restricted for salaries for the fire department.

CHIP Grant

To account for grants received from the federal government under the Community Housing Improvement Program that are restricted for low to moderate income housing repairs and development.

Access

To account for the portion of the 5 percent cable franchise fee that is committed to the operations of the local cable access channel.

Police Pension

To account for property taxes levied and restricted for the payment of current employer's pension contributions.

Fire Pension

To account for property taxes levied and restricted for the payment of current employer's pension contributions.

Philbin Trust

To account for donations restricted for purchasing playground equipment.

Drug Law Enforcement

To account for the proceeds from the sale of contraband and/or proceeds from property seized and forfeited as a result of a felony arrest, prosecution, and conviction by the Bucyrus Police Department and the related expenditures.

Nonmajor Debt Service Fund

Debt service funds are used to account for resources that are restricted, committed, or assigned to expenditure for debt principal, interest, and related costs.

Special Assessment Bond Retirement

To account for special assessments restricted for the payment of principal, interest, and fiscal charges on special assessment bonds.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds.)

Permanent Improvement

To account for resources received from the sale of capital assets and restricted to the acquisition or construction of capital assets.

Community Development Block Grant (CDBG)

To account for grants restricted for various infrastructure improvements and certain expenditures required for compliance with the grant program.

Fire Levy

To account for the proceeds of a 1.5 mill tax levy restricted to the acquisition of fire apparatus and related equipment.

Marion Road Assessment

To finance and account for the construction of improvements which are to be paid for, in part, from special assessments levied against the benefited property owners.

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City of Bucyrus
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$827,989	\$60,914	\$279,814	\$1,168,717
Accounts Receivable	32,223	0	0	32,223
Due from Other Governments	108,012	0	0	108,012
Other Local Taxes Receivable	4,335	0	0	4,335
Prepaid Items	0	0	17,148	17,148
Property Taxes Receivable	85,592	0	0	85,592
Special Assessments Receivable	0	32,581	45,477	78,058
Total Assets	\$1,058,151	\$93,495	\$342,439	\$1,494,085
<u>Liabilities</u>				
Accrued Wages Payable	\$3,359	\$0	\$0	\$3,359
Accounts Payable	1,838	0	1,512	3,350
Contracts Payable	15,551	0	0	15,551
Due to Other Governments	65,806	0	0	65,806
Interfund Payable	22,000	0	0	22,000
Total Liabilities	108,554	0	1,512	110,066
<u>Deferred Inflows of Resources</u>				
Property Taxes	77,440	0	0	77,440
Unavailable Revenue	144,404	32,581	45,477	222,462
Total Deferred Inflows of Resources	221,844	32,581	45,477	299,902
<u>Fund Balance</u>				
Nonspendable	0	0	17,148	17,148
Restricted	771,996	60,914	278,302	1,111,212
Committed	36,927	0	0	36,927
Unassigned (Deficit)	(81,170)	0	0	(81,170)
Total Fund Balance	727,753	60,914	295,450	1,084,117
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$1,058,151	\$93,495	\$342,439	\$1,494,085

City of Bucyrus
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

	Municipal Motor Vehicle License	State Highway	Enterprise Monitoring	CRA Monitoring
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$568,853	\$93,696	\$3,053	\$14,194
Accounts Receivable	0	0	0	0
Due from Other Governments	0	18,795	0	0
Other Local Taxes Receivable	4,335	0	0	0
Property Taxes Receivable	0	0	0	0
Total Assets	\$573,188	\$112,491	\$3,053	\$14,194
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	1,308	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	245	92
Interfund Payable	0	0	0	0
Total Liabilities	1,308	0	245	92
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	15,720	0	0
Total Deferred Inflows of Resources	0	15,720	0	0
<u>Fund Balance</u>				
Restricted	571,880	96,771	2,808	14,102
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	571,880	96,771	2,808	14,102
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$573,188	\$112,491	\$3,053	\$14,194

Parks and Recreational Land	Police Continuing Training	Police Department Donations	Fire Department Donations	Airport Grant	Ohio Crime Victims Grant
\$18,056	\$251	\$7,692	\$2,742	\$17,899	\$2,698
15,973	0	0	0	0	0
0	0	0	0	44,078	38,765
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$34,029</u>	<u>\$251</u>	<u>\$7,692</u>	<u>\$2,742</u>	<u>\$61,977</u>	<u>\$41,463</u>
\$0	\$0	\$0	\$0	\$0	\$1,674
530	0	0	0	0	0
0	0	0	0	15,551	0
849	0	0	0	0	1,010
0	0	0	0	21,000	1,000
<u>1,379</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,551</u>	<u>3,684</u>
0	0	0	0	0	0
15,973	0	0	0	44,078	37,857
<u>15,973</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>44,078</u>	<u>37,857</u>
0	251	7,692	2,742	0	0
16,677	0	0	0	0	0
0	0	0	0	(18,652)	(78)
<u>16,677</u>	<u>251</u>	<u>7,692</u>	<u>2,742</u>	<u>(18,652)</u>	<u>(78)</u>
<u>\$34,029</u>	<u>\$251</u>	<u>\$7,692</u>	<u>\$2,742</u>	<u>\$61,977</u>	<u>\$41,463</u>

(continued)

City of Bucyrus
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014
(continued)

	FEMA Grant	CHIP Grant	Access	Police Pension
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$35,740	\$12,793	\$23,105	\$0
Accounts Receivable	0	0	16,250	0
Due from Other Governments	0	0	0	3,187
Other Local Taxes Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	42,796
Total Assets	\$35,740	\$12,793	\$39,355	\$45,983
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$1,685	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	1,170	29,854
Interfund Payable	0	0	0	0
Total Liabilities	0	0	2,855	29,854
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	38,720
Unavailable Revenue	0	0	16,250	7,263
Total Deferred Inflows of Resources	0	0	16,250	45,983
<u>Fund Balance</u>				
Restricted	35,740	12,793	0	0
Committed	0	0	20,250	0
Unassigned (Deficit)	0	0	0	(29,854)
Total Fund Balance (Deficit)	35,740	12,793	20,250	(29,854)
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$35,740	\$12,793	\$39,355	\$45,983

Fire Pension	Philbin Trust	Drug Law Enforcement	Total
\$0	\$24,081	\$3,136	\$827,989
0	0	0	32,223
3,187	0	0	108,012
0	0	0	4,335
42,796	0	0	85,592
<u>\$45,983</u>	<u>\$24,081</u>	<u>\$3,136</u>	<u>\$1,058,151</u>
\$0	\$0	\$0	\$3,359
0	0	0	1,838
0	0	0	15,551
32,586	0	0	65,806
0	0	0	22,000
<u>32,586</u>	<u>0</u>	<u>0</u>	<u>108,554</u>
38,720	0	0	77,440
7,263	0	0	144,404
<u>45,983</u>	<u>0</u>	<u>0</u>	<u>221,844</u>
0	24,081	3,136	771,996
0	0	0	36,927
(32,586)	0	0	(81,170)
<u>(32,586)</u>	<u>24,081</u>	<u>3,136</u>	<u>727,753</u>
<u>\$45,983</u>	<u>\$24,081</u>	<u>\$3,136</u>	<u>\$1,058,151</u>

City of Bucyrus
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014

	Permanent Improvement	Fire Levy	Marion Road Assessment	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,529	\$276,406	\$1,879	\$279,814
Prepaid Items	0	17,148	0	17,148
Special Assessments Receivable	0	0	45,477	45,477
Total Assets	<u>\$1,529</u>	<u>\$293,554</u>	<u>\$47,356</u>	<u>\$342,439</u>
<u>Liabilities</u>				
Accounts Payable	\$0	\$1,512	\$0	\$1,512
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	45,477	45,477
<u>Fund Balance</u>				
Nonspendable	0	17,148	0	17,148
Restricted	1,529	274,894	1,879	278,302
Total Fund Balance	<u>1,529</u>	<u>292,042</u>	<u>1,879</u>	<u>295,450</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$1,529</u>	<u>\$293,554</u>	<u>\$47,356</u>	<u>\$342,439</u>

City of Bucyrus
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$76,466	\$0	\$0	\$76,466
Other Local Taxes	56,867	0	0	56,867
Special Assessments	0	9	8,821	8,830
Fees, Licenses, and Permits	141,689	0	0	141,689
Fines and Forfeitures	218	0	0	218
Intergovernmental	582,829	0	84,420	667,249
Interest	875	0	0	875
Other	33,510	0	14,304	47,814
Total Revenues	892,454	9	107,545	1,000,008
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	194,354	0	0	194,354
Fire	407,715	0	68,704	476,419
Public Health	43	0	0	43
Leisure Time Activities	91,113	0	0	91,113
Community Environment	110,348	0	0	110,348
Basic Utility Services	0	0	75,200	75,200
Transportation	258,627	0	0	258,627
General Government	169,349	0	12,220	181,569
Debt Service:				
Principal Retirement	0	11,000	0	11,000
Interest and Fiscal Charges	0	3,660	0	3,660
Total Expenditures	1,231,549	14,660	156,124	1,402,333
Excess of Revenues Under Expenditures	(339,095)	(14,651)	(48,579)	(402,325)
<u>Other Financing Sources (Uses)</u>				
Transfers In	323,218	8,792	0	332,010
Transfers Out	0	0	(8,792)	(8,792)
Total Other Financing Sources (Uses)	323,218	8,792	(8,792)	323,218
Changes in Fund Balance	(15,877)	(5,859)	(57,371)	(79,107)
Fund Balance Beginning of Year	743,630	66,773	352,821	1,163,224
Fund Balance End of Year	\$727,753	\$60,914	\$295,450	\$1,084,117

City of Bucyrus
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Municipal Motor Vehicle License	State Highway	Enterprise Monitoring	CRA Monitoring
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Local Taxes	56,867	0	0	0
Fees, Licenses, and Permits	0	0	2,500	5,000
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	37,097	0	0
Interest	769	106	0	0
Other	0	0	0	0
Total Revenues	<u>57,636</u>	<u>37,203</u>	<u>2,500</u>	<u>5,000</u>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	0	0	0	0
Fire	0	0	0	0
Public Health	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	47,783	37,271	0	0
General Government	0	0	7,739	2,275
Total Expenditures	<u>47,783</u>	<u>37,271</u>	<u>7,739</u>	<u>2,275</u>
Excess of Revenues Over (Under) Expenditures	9,853	(68)	(5,239)	2,725
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	9,853	(68)	(5,239)	2,725
Fund Balance (Deficit) Beginning of Year	<u>562,027</u>	<u>96,839</u>	<u>8,047</u>	<u>11,377</u>
Fund Balance (Deficit) End of Year	<u><u>\$571,880</u></u>	<u><u>\$96,771</u></u>	<u><u>\$2,808</u></u>	<u><u>\$14,102</u></u>

Parks and Recreational Land	Federal Equitable Sharing	Police Continuing Training	Police Department Donations	Fire Department Donations	Airport Grant
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
69,189	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	140,883
0	0	0	0	0	0
17,558	0	0	1,760	1,525	0
<u>86,747</u>	<u>0</u>	<u>0</u>	<u>1,760</u>	<u>1,525</u>	<u>140,883</u>
0	1,109	134	2,155	0	0
0	0	0	0	2,311	0
0	0	0	0	0	0
91,113	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	173,573
21,850	0	0	0	0	0
<u>112,963</u>	<u>1,109</u>	<u>134</u>	<u>2,155</u>	<u>2,311</u>	<u>173,573</u>
(26,216)	(1,109)	(134)	(395)	(786)	(32,690)
<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(6,216)	(1,109)	(134)	(395)	(786)	(32,690)
<u>22,893</u>	<u>1,109</u>	<u>385</u>	<u>8,087</u>	<u>3,528</u>	<u>14,038</u>
<u>\$16,677</u>	<u>\$0</u>	<u>\$251</u>	<u>\$7,692</u>	<u>\$2,742</u>	<u>(\$18,652)</u>

(continued)

City of Bucyrus
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014
(continued)

	Ohio Crime Victims Grant	FEMA Grant	CHIP Grant	Access
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Local Taxes	0	0	0	0
Fees, Licenses, and Permits	0	0	0	65,000
Fines and Forfeitures	0	0	0	0
Intergovernmental	31,647	240,764	114,702	0
Interest	0	0	0	0
Other	0	0	0	537
Total Revenues	31,647	240,764	114,702	65,537
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	0	0	0	0
Fire	0	215,198	0	0
Public Health	0	0	43	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	110,348	0
Transportation	0	0	0	0
General Government	40,812	0	18,750	61,533
Total Expenditures	40,812	215,198	129,141	61,533
Excess of Revenues Over (Under) Expenditures	(9,165)	25,566	(14,439)	4,004
<u>Other Financing Sources</u>				
Transfers In	0	0	0	0
Changes in Fund Balance	(9,165)	25,566	(14,439)	4,004
Fund Balance (Deficit) Beginning of Year	9,087	10,174	27,232	16,246
Fund Balance (Deficit) End of Year	(\$78)	\$35,740	\$12,793	\$20,250

Police Pension	Fire Pension	Philbin Trust	Drug Law Enforcement	Total
\$38,233	\$38,233	\$0	\$0	\$76,466
0	0	0	0	56,867
0	0	0	0	141,689
0	0	0	218	218
8,868	8,868	0	0	582,829
0	0	0	0	875
0	0	12,130	0	33,510
<u>47,101</u>	<u>47,101</u>	<u>12,130</u>	<u>218</u>	<u>892,454</u>
190,956	0	0	0	194,354
0	190,206	0	0	407,715
0	0	0	0	43
0	0	0	0	91,113
0	0	0	0	110,348
0	0	0	0	258,627
0	0	16,390	0	169,349
<u>190,956</u>	<u>190,206</u>	<u>16,390</u>	<u>0</u>	<u>1,231,549</u>
(143,855)	(143,105)	(4,260)	218	(339,095)
<u>151,860</u>	<u>151,358</u>	<u>0</u>	<u>0</u>	<u>323,218</u>
8,005	8,253	(4,260)	218	(15,877)
<u>(37,859)</u>	<u>(40,839)</u>	<u>28,341</u>	<u>2,918</u>	<u>743,630</u>
<u>(\$29,854)</u>	<u>(\$32,586)</u>	<u>\$24,081</u>	<u>\$3,136</u>	<u>\$727,753</u>

City of Bucyrus
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014

	Permanent Improvement	CDBG	Fire Levy	Marion Road Assessment
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$0	\$8,821
Intergovernmental	0	84,420	0	0
Other	0	0	14,304	0
Total Revenues	0	84,420	14,304	8,821
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Fire	0	0	68,704	0
Basic Utility Services	0	75,200	0	0
General Government	0	12,220	0	0
Total Expenditures	0	87,420	68,704	0
Excess of Revenues Over (Under) Expenditures	0	(3,000)	(54,400)	8,821
<u>Other Financing Uses</u>				
Transfers Out	0	0	0	(8,792)
Changes in Fund Balance	0	(3,000)	(54,400)	29
Fund Balance Beginning of Year	1,529	3,000	346,442	1,850
Fund Balance End of Year	\$1,529	\$0	\$292,042	\$1,879

<u>Total</u>
\$8,821
84,420
<u>14,304</u>
107,545
<u>68,704</u>
75,200
<u>12,220</u>
156,124
(48,579)
<u>(8,792)</u>
(57,371)
<u>352,821</u>
<u><u>\$295,450</u></u>

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City of Bucyrus
Combining Statements - Fiduciary Funds

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Agency Funds

Street and Alley Vacating

To account for \$50 deposits received by the Clerk of Council from persons requesting the vacation of a street or alley in the City.

Street and Sewer Opening

To account for \$100 deposits received by the service department from persons planning the excavation of a street or alley in the City.

Derelict Building

To account for insurance proceeds in which a fire occurred under Ohio Revised Code Section 3929.86, divisions (C) and (D). These proceeds are released to the insured after removal or repair of the structure and an inspection by the Fire Chief.

City of Bucyrus
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
<u>Street and Alley Vacating</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,126	\$0	\$0	\$2,126
<u>Liabilities</u>				
Deposits Held and Due to Others	\$2,126	\$0	\$0	\$2,126
<u>Street and Sewer Opening</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$875	\$0	\$0	\$875
<u>Liabilities</u>				
Deposits Held and Due to Others	\$875	\$0	\$0	\$875
<u>Derelict Building</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,806	\$20,000	\$0	\$23,806
<u>Liabilities</u>				
Deposits Held and Due to Others	\$3,806	\$20,000	\$0	\$23,806
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,807	\$20,000	\$0	\$26,807
<u>Liabilities</u>				
Deposits Held and Due to Others	\$6,807	\$20,000	\$0	\$26,807

**INDIVIDUAL FUND SCHEDULES
OF REVENUES, EXPENDITURES/EXPENSES,
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

City of Bucyrus
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$503,732	\$431,200	\$421,533	(\$9,667)
Municipal Income Taxes	2,865,000	2,865,000	2,932,317	67,317
Other Local Taxes	30,939	47,000	47,077	77
Charges for Services	300,002	301,500	305,220	3,720
Fees, Licenses, and Permits	23,421	38,986	29,128	(9,858)
Fines and Forfeitures	21,200	22,200	12,489	(9,711)
Intergovernmental	211,926	252,121	273,210	21,089
Interest	15,000	30,000	33,816	3,816
Other	79,837	115,850	150,592	34,742
Total Revenues	4,051,057	4,103,857	4,205,382	101,525
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police Department				
Personal Services	1,477,690	1,477,690	1,443,150	34,540
Contractual Services	58,971	58,971	55,093	3,878
Materials and Supplies	103,433	106,233	88,636	17,597
Capital Outlay	13,830	14,025	13,734	291
Total Police Department	1,653,924	1,656,919	1,600,613	56,306
Fire Department				
Personal Services	1,192,550	1,077,050	1,059,814	17,236
Contractual Services	9,300	9,300	7,106	2,194
Materials and Supplies	20,100	20,100	16,321	3,779
Total Fire Department	1,221,950	1,106,450	1,083,241	23,209
Other				
Contractual Services	159,000	159,000	158,895	105
Total Security of Persons and Property	3,034,874	2,922,369	2,842,749	79,620
Public Health				
Health Department				
Contractual Services	223,497	223,497	223,497	0
Material and Supplies	1,200	1,200	751	449
Capital Outlay	2,000	2,000	0	2,000
Total Health Department	226,697	226,697	224,248	2,449
Vector Control Services				
Material and Supplies	5,000	5,000	0	5,000

(continued)

City of Bucyrus
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Other Public Health Services				
Contractual Services	\$3,750	\$3,750	\$1,750	\$2,000
Materials and Supplies	1,000	1,000	0	1,000
Total Other Public Health Services	4,750	4,750	1,750	3,000
Total Public Health	236,447	236,447	225,998	10,449
Leisure Time Activities				
Parks and Playgrounds				
Materials and Supplies	3,800	3,800	1,929	1,871
Pool				
Personal Services	25,942	25,942	20,188	5,754
Contractual Services	300	300	159	141
Materials and Supplies	10,500	10,500	4,010	6,490
Total Pool	36,742	36,742	24,357	12,385
Recreation				
Capital Outlay	186	186	0	186
Total Leisure Time Activities	40,728	40,728	26,286	14,442
Transportation				
Airport				
Contractual Services	30,750	34,750	28,642	6,108
Materials and Supplies	7,123	7,120	5,866	1,254
Capital Outlay	250	250	0	250
Total Transportation	38,123	42,120	34,508	7,612
General Government				
Mayor				
Personal Services	63,952	63,952	63,386	566
Materials and Supplies	5,000	5,000	1,844	3,156
Total Mayor	68,952	68,952	65,230	3,722
Administration				
Personal Services	29,434	31,932	29,850	2,082
Contractual Services	41,709	38,709	32,941	5,768
Materials and Supplies	20,728	27,728	17,890	9,838
Capital Outlay	15,500	15,500	15,000	500
Other	10,000	10,000	309	9,691
Total Administration	117,371	123,869	95,990	27,879

(continued)

City of Bucyrus
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Auditor				
Personal Services	\$84,039	\$84,039	\$77,283	\$6,756
Contractual Services	35,700	35,700	31,319	4,381
Materials and Supplies	12,350	12,350	8,228	4,122
Capital Outlay	32,639	16,639	15,238	1,401
Total Auditor	164,728	148,728	132,068	16,660
Treasurer				
Personal Services	10,097	10,097	9,861	236
Contractual Services	400	400	0	400
Materials and Supplies	200	200	159	41
Capital Outlay	1,000	1,000	986	14
Total Treasurer	11,697	11,697	11,006	691
Law Director				
Personal Services	157,339	158,339	155,369	2,970
Contractual Services	30,000	16,884	16,094	790
Materials and Supplies	4,350	4,850	4,328	522
Capital Outlay	500	500	0	500
Total Law Director	192,189	180,573	175,791	4,782
Service Safety Director				
Personal Services	17,535	18,235	17,442	793
Contractual Services	0	200	178	22
Total Service Safety Director	17,535	18,435	17,620	815
Council				
Personal Services	139,565	138,395	137,229	1,166
Contractual Services	13,755	13,755	11,481	2,274
Materials and Supplies	5,050	6,550	3,996	2,554
Capital Outlay	2,000	2,670	1,660	1,010
Total Council	160,370	161,370	154,366	7,004
Civil Service				
Personal Services	6,178	6,732	6,530	202
Contractual Services	500	500	0	500
Materials and Supplies	18,000	18,000	9,986	8,014
Capital Outlay	500	500	0	500
Total Civil Service	25,178	25,732	16,516	9,216
Electrician				
Personal Services	14,941	14,941	13,883	1,058
Contractual Services	0	200	63	137
Total Electrician	14,941	15,141	13,946	1,195

(continued)

City of Bucyrus
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Engineer				
Personal Services	\$7,020	\$7,020	\$6,645	\$375
Contractual Services	1,000	1,000	654	346
Materials and Supplies	1,200	1,200	1,125	75
Total Engineer	9,220	9,220	8,424	796
Zoning				
Personal Services	8,245	8,445	7,704	741
Contractual Services	1,050	1,050	788	262
Materials and Supplies	550	550	378	172
Total Zoning	9,845	10,045	8,870	1,175
Lands and Buildings				
Contractual Services	107,485	107,485	105,570	1,915
Materials and Supplies	14,900	14,900	10,552	4,348
Capital Outlay	13,467	13,467	2,043	11,424
Total Lands and Buildings	135,852	135,852	118,165	17,687
Other General Government				
Personal Services	34,326	36,942	36,414	528
Contractual Services	93,250	82,750	73,314	9,436
Materials and Supplies	2,000	2,000	1,149	851
Capital Outlay	400	400	0	400
Total Other General Government	129,976	122,092	110,877	11,215
Income Tax				
Personal Services	124,200	124,200	114,956	9,244
Contractual Services	30,700	30,700	27,806	2,894
Materials and Supplies	10,650	10,550	9,758	792
Capital Outlay	35,936	18,936	16,064	2,872
Other	67,000	107,000	104,852	2,148
Total Income Tax	268,486	291,386	273,436	17,950
Total General Government	1,326,340	1,323,092	1,202,305	120,787
Total Expenditures	4,676,512	4,564,756	4,331,846	232,910
Excess of Revenues Under Expenditures	(625,455)	(460,899)	(126,464)	334,435

(continued)

City of Bucyrus
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Other Financing Sources	\$50,000	\$50,000	\$6,866	(\$43,134)
Advances In	282,889	282,889	282,889	0
Advances Out	0	(163,800)	(82,000)	81,800
Transfers Out	(243,000)	(263,500)	(260,277)	3,223
Total Other Financing Sources (Uses)	89,889	(94,411)	(52,522)	41,889
Changes in Fund Balance	(535,566)	(555,310)	(178,986)	376,324
Fund Balance Beginning of Year	600,740	600,740	600,740	0
Prior Year Encumbrances Appropriated	54,122	54,122	54,122	0
Fund Balance End of Year	<u>\$119,296</u>	<u>\$99,552</u>	<u>\$475,876</u>	<u>\$376,324</u>

City of Bucyrus
Safety Forces Levy Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Municipal Income Taxes	\$970,000	\$995,000	\$1,043,078	\$48,078
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police Department				
Personal Services	456,350	414,350	306,122	108,228
Materials and Supplies	0	15,000	10,701	4,299
Capital Outlay	192,500	257,500	240,810	16,690
Other	0	1,000	26	974
Total Police Department	648,850	687,850	557,659	130,191
Fire Department				
Personal Services	218,100	218,100	40,167	177,933
Other	0	1,000	26	974
Total Fire Department	218,100	219,100	40,193	178,907
Total Expenditures	866,950	906,950	597,852	309,098
Excess of Revenues Over Expenditures	103,050	88,050	445,226	357,176
<u>Other Financing Uses</u>				
Transfers Out	(85,000)	(85,000)	(62,941)	22,059
Changes in Fund Balance	18,050	3,050	382,285	379,235
Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	\$18,050	\$3,050	\$382,285	\$379,235

City of Bucyrus
Street Maintenance and Repair Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Municipal Income Taxes	\$1,207,000	\$1,207,000	\$1,426,285	\$219,285
Intergovernmental	455,000	455,000	458,294	3,294
Interest	4,000	4,000	2,589	(1,411)
Other	5,000	5,000	8,711	3,711
Total Revenues	1,671,000	1,671,000	1,895,879	224,879
<u>Expenditures</u>				
Current:				
Transportation				
Street Maintenance				
Personal Services	444,945	444,945	418,405	26,540
Contractual Services	466,532	466,532	293,333	173,199
Materials and Supplies	139,869	139,869	114,209	25,660
Capital Outlay	788,708	1,438,708	1,333,381	105,327
Other	34,000	54,000	52,225	1,775
Total Transportation	1,874,054	2,544,054	2,211,553	332,501
Debt Service:				
Debt Retirement	8,000	8,000	8,000	0
Total Expenditures	1,882,054	2,552,054	2,219,553	332,501
Changes in Fund Balance	(211,054)	(881,054)	(323,674)	557,380
Fund Balance Beginning of Year	1,351,432	1,351,432	1,351,432	0
Prior Year Encumbrances Appropriated	404,959	404,959	404,959	0
Fund Balance End of Year	\$1,545,337	\$875,337	\$1,432,717	\$557,380

City of Bucyrus
Water Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,915,000	\$2,174,913	\$259,913
OWDA Loans Issued	893,236	426,648	(466,588)
Grants	224,687	201,303	(23,384)
Other	85,200	106,121	20,921
Total Revenues	3,118,123	2,908,985	(209,138)
<u>Expenses</u>			
Personal Services			
Waterworks Office	67,538	60,841	6,697
Waterworks Filtration	702,528	650,041	52,487
Waterworks Distribution	383,921	381,661	2,260
Total Personal Services	1,153,987	1,092,543	61,444
Travel and Transportation			
Waterworks Filtration	200	0	200
Contractual Services			
Waterworks Office	31,800	29,144	2,656
Waterworks Filtration	155,450	137,868	17,582
Waterworks Distribution	34,860	23,159	11,701
Waterworks Lands and Buildings	694,040	498,916	195,124
Total Contractual Services	916,150	689,087	227,063
Materials and Supplies			
Waterworks Office	9,400	7,345	2,055
Waterworks Filtration	184,467	138,184	46,283
Waterworks Distribution	124,083	93,562	30,521
Waterworks Lands and Buildings	29,393	4,029	25,364
Total Materials and Supplies	347,343	243,120	104,223
Capital Outlay			
Waterworks Office	3,000	717	2,283
Waterworks Filtration	73,500	2,261	71,239
Waterworks Distribution	495,989	442,006	53,983
Waterworks Lands and Buildings	908,235	489,301	418,934
Total Capital Outlay	1,480,724	934,285	546,439

(continued)

City of Bucyrus
Water Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014
(continued)

	Budget	Actual	Variance Over (Under)
Other			
Waterworks Office	\$67,700	\$67,137	\$563
Other Government	98,000	79,446	18,554
	<u>165,700</u>	<u>146,583</u>	<u>19,117</u>
Total Other			
Debt Service:			
Debt Retirement	173,617	173,594	23
	<u>173,617</u>	<u>173,594</u>	<u>23</u>
Total Expenses	<u>4,237,721</u>	<u>3,279,212</u>	<u>958,509</u>
Excess of Revenues Under Expenses	(1,119,598)	(370,227)	749,371
Advances In	0	60,000	60,000
Advances Out	(155,000)	(155,000)	0
	<u>(155,000)</u>	<u>(155,000)</u>	<u>0</u>
Changes in Fund Balance	(1,274,598)	(465,227)	809,371
Fund Balance Beginning of Year	1,181,435	1,181,435	0
Prior Year Encumbrances Appropriated	241,365	241,365	0
	<u>241,365</u>	<u>241,365</u>	<u>0</u>
Fund Balance End of Year	<u>\$148,202</u>	<u>\$957,573</u>	<u>\$809,371</u>

City of Bucyrus
Sewer Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,832,000	\$1,754,211	(\$77,789)
Other	5,000	8,608	3,608
Total Revenues	1,837,000	1,762,819	(74,181)
<u>Expenses</u>			
Personal Services			
Sewage Disposal	431,105	422,294	8,811
Sewer and Drains	194,235	181,546	12,689
Total Personal Services	625,340	603,840	21,500
Contractual Services			
Sewage Disposal	315,330	298,102	17,228
Sewer and Drains	3,550	3,037	513
Total Contractual Services	318,880	301,139	17,741
Materials and Supplies			
Sewage Disposal	149,770	131,712	18,058
Sewer and Drains	59,118	36,738	22,380
Sewage Replacement	20,000	20,000	0
Total Materials and Supplies	228,888	188,450	40,438
Capital Outlay			
Sewage Disposal	28,800	24,374	4,426
Sewer and Drains	274,299	274,182	117
Sewage Replacement	25,000	3,423	21,577
Total Capital Outlay	328,099	301,979	26,120
Other			
Sewage Disposal	69,100	66,118	2,982
Sewage Replacement	100	0	100
Total Other	69,200	66,118	3,082
Debt Service:			
Debt Retirement	429,573	427,073	2,500
Total Expenses	1,999,980	1,888,599	111,381

(continued)

City of Bucyrus
Sewer Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014
(continued)

	Budget	Actual	Variance Over (Under)
Excess of Revenues Under Expenses	(\$162,980)	(\$125,780)	\$37,200
Transfers Out	(2,837)	(2,837)	0
Changes in Fund Balance	(165,817)	(128,617)	37,200
Fund Balance Beginning of Year	302,838	302,838	0
Prior Year Encumbrances Appropriated	16,382	16,382	0
Fund Balance End of Year	\$153,403	\$190,603	\$37,200

City of Bucyrus
Solid Waste Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$845,000	\$834,671	(\$10,329)
Other	2,000	4,651	2,651
Total Revenues	<u>847,000</u>	<u>839,322</u>	<u>(7,678)</u>
<u>Expenses</u>			
Personal Services			
Solid Waste Management	506,051	416,869	89,182
Contractual Services			
Solid Waste Management	277,125	260,876	16,249
Materials and Supplies			
Solid Waste Management	49,694	37,695	11,999
Capital Outlay			
Solid Waste Management	174,750	153,716	21,034
Other			
Solid Waste Management	<u>67,700</u>	<u>66,118</u>	<u>1,582</u>
Total Expenses	<u>1,075,320</u>	<u>935,274</u>	<u>140,046</u>
Changes in Fund Balance	(228,320)	(95,952)	132,368
Fund Balance Beginning of Year	402,690	402,690	0
Prior Year Encumbrances Appropriated	<u>594</u>	<u>594</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$174,964</u></u>	<u><u>\$307,332</u></u>	<u><u>\$132,368</u></u>

City of Bucyrus
Storm Water Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$670,000	\$681,579	\$11,579
Other	0	5,734	5,734
Total Revenues	<u>670,000</u>	<u>687,313</u>	<u>17,313</u>
<u>Expenses</u>			
Personal Services			
Storm Water Utility	115,938	102,312	13,626
Contractual Services			
Storm Water Utility	237,499	117,393	120,106
Materials and Supplies			
Storm Water Utility	12,150	7,946	4,204
Capital Outlay			
Storm Water Utility	229,753	87,913	141,840
Other			
Storm Water Utility	70,800	66,348	4,452
Debt Service:			
Debt Retirement	32,000	27,324	4,676
Total Expenses	<u>698,140</u>	<u>409,236</u>	<u>288,904</u>
Changes in Fund Balance	(28,140)	278,077	306,217
Fund Balance Beginning of Year	680,598	680,598	0
Prior Year Encumbrances Appropriated	<u>141,852</u>	<u>141,852</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$794,310</u></u>	<u><u>\$1,100,527</u></u>	<u><u>\$306,217</u></u>

City of Bucyrus
Municipal Motor Vehicle License Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other Local Taxes	\$58,000	\$56,675	(\$1,325)
Interest	11	694	683
Total Revenues	<u>58,011</u>	<u>57,369</u>	<u>(642)</u>
<u>Expenditures</u>			
Current:			
Transportation			
Street Maintenance			
Contractual Services	37,750	32,252	5,498
Materials and Supplies	37,464	34,554	2,910
Total Expenditures	<u>75,214</u>	<u>66,806</u>	<u>8,408</u>
Changes in Fund Balance	(17,203)	(9,437)	7,766
Fund Balance Beginning of Year	556,660	556,660	0
Prior Year Encumbrances Appropriated	<u>18,664</u>	<u>18,664</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$558,121</u></u>	<u><u>\$565,887</u></u>	<u><u>\$7,766</u></u>

City of Bucyrus
State Highway Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$36,000	\$37,158	\$1,158
Interest	10	96	86
Total Revenues	36,010	37,254	1,244
<u>Expenditures</u>			
Current:			
Transportation			
Street Maintenance			
Materials and Supplies	90,410	72,136	18,274
Changes in Fund Balance	(54,400)	(34,882)	19,518
Fund Balance Beginning of Year	64,717	64,717	0
Prior Year Encumbrances Appropriated	35,410	35,410	0
Fund Balance End of Year	<u>\$45,727</u>	<u>\$65,245</u>	<u>\$19,518</u>

City of Bucyrus
Enterprise Monitoring Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fees, Licenses, and Permits	\$3,500	\$2,500	(\$1,000)
<u>Expenditures</u>			
Current:			
General Government			
Other General Government			
Personal Services	7,945	7,780	165
Contractual Services	500	0	500
Materials and Supplies	500	0	500
Total Expenditures	8,945	7,780	1,165
Changes in Fund Balance	(5,445)	(5,280)	165
Fund Balance Beginning of Year	8,333	8,333	0
Fund Balance End of Year	\$2,888	\$3,053	\$165

City of Bucyrus
CRA Monitoring Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fees, Licenses, and Permits	\$2,500	\$5,000	\$2,500
<u>Expenditures</u>			
Current:			
General Government			
Other General Government			
Personal Services	2,480	2,303	177
Contractual Services	400	0	400
Materials and Supplies	425	0	425
Total Expenditures	3,305	2,303	1,002
Changes in Fund Balance	(805)	2,697	3,502
Fund Balance Beginning of Year	11,497	11,497	0
Fund Balance End of Year	\$10,692	\$14,194	\$3,502

City of Bucyrus
Parks and Recreational Land Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fees, Licenses, and Permits	\$75,000	\$69,189	(\$5,811)
Other	15,000	17,558	2,558
Total Revenues	<u>90,000</u>	<u>86,747</u>	<u>(3,253)</u>
<u>Expenditures</u>			
Current:			
Leisure Time Activities			
Parks and Playgrounds			
Personal Services	75,400	74,418	982
Contractual Services	20,500	20,202	298
Materials and Supplies	1,700	0	1,700
Total Leisure Time Activities	<u>97,600</u>	<u>94,620</u>	<u>2,980</u>
General Government			
Lands and Buildings			
Contractual Services	2,500	0	2,500
Materials and Supplies	30,667	22,181	8,486
Total General Government	<u>33,167</u>	<u>22,181</u>	<u>10,986</u>
Total Expenditures	<u>130,767</u>	<u>116,801</u>	<u>13,966</u>
Excess of Revenues Under Expenditures	(40,767)	(30,054)	10,713
<u>Other Financing Sources</u>			
Transfers In	20,000	20,000	0
Changes in Fund Balance	(20,767)	(10,054)	10,713
Fund Balance Beginning of Year	25,719	25,719	0
Prior Year Encumbrances Appropriated	39	39	0
Fund Balance End of Year	<u><u>\$4,991</u></u>	<u><u>\$15,704</u></u>	<u><u>\$10,713</u></u>

City of Bucyrus
Federal Equitable Sharing Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Capital Outlay	1,109	1,109	0
Changes in Fund Balance	(1,109)	(1,109)	0
Fund Balance Beginning of Year	1,109	1,109	0
Fund Balance End of Year	\$0	\$0	\$0

City of Bucyrus
Police Continuing Training Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Materials and Supplies	385	134	251
Changes in Fund Balance	(385)	(134)	251
Fund Balance Beginning of Year	252	252	0
Prior Year Encumbrances Appropriated	133	133	0
Fund Balance End of Year	\$0	\$251	\$251

City of Bucyrus
Police Department Donations Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Other	\$1,000	\$1,760	\$760
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Capital Outlay	<u>9,000</u>	<u>2,155</u>	<u>6,845</u>
Changes in Fund Balance	(8,000)	(395)	7,605
Fund Balance Beginning of Year	<u>8,087</u>	<u>8,087</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$87</u></u>	<u><u>\$7,692</u></u>	<u><u>\$7,605</u></u>

City of Bucyrus
Fire Department Donations Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Other	\$2,500	\$1,525	(\$975)
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Fire Department			
Capital Outlay	<u>5,000</u>	<u>2,311</u>	<u>2,689</u>
Changes in Fund Balance	(2,500)	(786)	1,714
Fund Balance Beginning of Year	<u>3,528</u>	<u>3,528</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,028</u></u>	<u><u>\$2,742</u></u>	<u><u>\$1,714</u></u>

City of Bucyrus
 Airport Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$250,000	\$140,883	(\$109,117)
<u>Expenditures</u>			
Current:			
Transportation			
Airport			
Contractual Services	36,050	35,987	63
Capital Outlay	140,900	140,507	393
Total Expenditures	176,950	176,494	456
Excess of Revenues Over (Under) Expenditures	73,050	(35,611)	(108,661)
<u>Other Financing Sources</u>			
Advances In	0	21,000	21,000
Changes in Fund Balance	73,050	(14,611)	(87,661)
Fund Balance Beginning of Year	13,462	13,462	0
Prior Year Encumbrances Appropriated	2,700	2,700	0
Fund Balance End of Year	\$89,212	\$1,551	(\$87,661)

City of Bucyrus
Ohio Crime Victims Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$43,287	\$40,478	(\$2,809)
<u>Expenditures</u>			
Current:			
General Government			
Victims Advocate			
Personal Services	42,540	40,193	2,347
Materials and Supplies	662	89	573
Total Expenditures	43,202	40,282	2,920
Excess of Revenues Over Expenditures	85	196	111
<u>Other Financing Sources</u>			
Transfers In	0	1,000	1,000
Changes in Fund Balance	85	1,196	1,111
Fund Balance Beginning of Year	1,502	1,502	0
Fund Balance End of Year	\$1,587	\$2,698	\$1,111

City of Bucyrus
FEMA Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$265,327	\$265,327	\$0
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Fire Department			
Personal Services	248,300	222,855	25,445
Excess of Revenues Over Expenditures	17,027	42,472	25,445
<u>Other Financing Uses</u>			
Advances Out	(10,000)	(10,000)	0
Changes in Fund Balance	7,027	32,472	25,445
Fund Balance Beginning of Year	3,268	3,268	0
Fund Balance End of Year	<u>\$10,295</u>	<u>\$35,740</u>	<u>\$25,445</u>

City of Bucyrus
CHIP Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$107,039	\$114,702	\$7,663
<u>Expenditures</u>			
Current:			
Public Health Services			
Health Department			
Contractual Services	52	43	9
Community Environment			
Community Development			
Contractual Services	114,616	114,519	97
General Government			
Other General Government			
Contractual Services	23,750	18,750	5,000
Total Expenditures	138,418	133,312	5,106
Excess of Revenues			
Under Expenditures	(31,379)	(18,610)	12,769
<u>Other Financing Uses</u>			
Advances Out	(66,589)	(66,589)	0
Changes in Fund Balance	(97,968)	(85,199)	12,769
Fund Balance Beginning of Year	57,094	57,094	0
Prior Year Encumbrances Appropriated	40,898	40,898	0
Fund Balance End of Year	\$24	\$12,793	\$12,769

City of Bucyrus
Access Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fees, Licenses, and Permits	\$65,000	\$65,000	\$0
Other	0	537	537
Total Revenues	<u>65,000</u>	<u>65,537</u>	<u>537</u>
<u>Expenditures</u>			
Current:			
General Government			
Access			
Personal Services	61,721	53,902	7,819
Contractual Services	1,100	980	120
Materials and Supplies	1,700	1,687	13
Capital Outlay	5,100	4,949	151
Total Expenditures	<u>69,621</u>	<u>61,518</u>	<u>8,103</u>
Changes in Fund Balance	(4,621)	4,019	8,640
Fund Balance Beginning of Year	<u>19,086</u>	<u>19,086</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$14,465</u></u>	<u><u>\$23,105</u></u>	<u><u>\$8,640</u></u>

City of Bucyrus
Police Pension Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$43,200	\$38,233	(\$4,967)
Intergovernmental	9,795	8,868	(927)
Total Revenues	52,995	47,101	(5,894)
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Personal Services	199,756	199,756	0
Contractual Services	1,128	1,128	0
Total Expenditures	200,884	200,884	0
Excess of Revenues			
Under Expenditures	(147,889)	(153,783)	(5,894)
<u>Other Financing Sources</u>			
Transfers In	160,000	151,860	(8,140)
Changes in Fund Balance	12,111	(1,923)	(14,034)
Fund Balance Beginning of Year	1,923	1,923	0
Fund Balance End of Year	\$14,034	\$0	(\$14,034)

City of Bucyrus
Fire Pension Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$43,200	\$38,233	(\$4,967)
Intergovernmental	9,795	8,868	(927)
Total Revenues	<u>52,995</u>	<u>47,101</u>	<u>(5,894)</u>
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Fire Department			
Personal Services	199,256	199,256	0
Contractual Services	1,126	1,126	0
Total Expenditures	<u>200,382</u>	<u>200,382</u>	<u>0</u>
Excess of Revenues			
Under Expenditures	(147,387)	(153,281)	(5,894)
<u>Other Financing Sources</u>			
Transfers In	<u>148,000</u>	<u>151,358</u>	<u>3,358</u>
Changes in Fund Balance	613	(1,923)	(2,536)
Fund Balance Beginning of Year	<u>1,923</u>	<u>1,923</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,536</u></u>	<u><u>\$0</u></u>	<u><u>(\$2,536)</u></u>

City of Bucyrus
 Philbin Trust Special Revenue Fund
 Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$12,000	\$12,130	\$130
<u>Expenditures</u>			
Current:			
General Government			
Lands and Buildings			
Capital Outlay	<u>30,000</u>	<u>16,390</u>	<u>13,610</u>
Changes in Fund Balance	(18,000)	(4,260)	13,740
Fund Balance Beginning of Year	<u>28,341</u>	<u>28,341</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$10,341</u></u>	<u><u>\$24,081</u></u>	<u><u>\$13,740</u></u>

City of Bucyrus
Drug Law Enforcement Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$1,000	\$268	(\$732)
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Materials and Supplies	2,300	0	2,300
Changes in Fund Balance	(1,300)	268	1,568
Fund Balance Beginning of Year	2,868	2,868	0
Fund Balance End of Year	\$1,568	\$3,136	\$1,568

City of Bucyrus
Special Assessment Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$5,200	\$9	(\$5,191)
<u>Expenditures</u>			
Debt Service:			
Debt Retirement	14,660	14,660	0
Excess of Revenues			
Under Expenditures	(9,460)	(14,651)	(5,191)
<u>Other Financing Sources</u>			
Transfers In	9,460	8,792	(668)
Changes in Fund Balance	0	(5,859)	(5,859)
Fund Balance Beginning of Year	66,773	66,773	0
Fund Balance End of Year	\$66,773	\$60,914	(\$5,859)

City of Bucyrus
 Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,529	1,529	0
Fund Balance End of Year	\$1,529	\$1,529	\$0

City of Bucyrus
CDBG Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$84,420	\$84,420	\$0
<u>Expenditures</u>			
Current:			
Basic Utility Services			
Waterworks Distribution			
Capital Outlay	75,200	75,200	0
General Government			
Lands and Buildings			
Capital Outlay	6,684	6,684	0
Other General Government			
Contractual Services	12,220	12,220	0
Total General Government	18,904	18,904	0
Total Expenditures	94,104	94,104	0
Excess of Revenues Under Expenditures	(9,684)	(9,684)	0
<u>Other Financing Uses</u>			
Advances Out	(51,300)	(51,300)	0
Changes in Fund Balance	(60,984)	(60,984)	0
Fund Balance Beginning of Year	43,200	43,200	0
Prior Year Encumbrances Appropriated	17,784	17,784	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Bucyrus
Fire Levy Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Fire Department			
Contractual Services	100	0	100
Capital Outlay	75,000	70,080	4,920
Total Expenditures	75,100	70,080	5,020
Excess of Revenues Under Expenditures	(75,100)	(70,080)	(5,020)
<u>Other Financing Sources</u>			
Other Financing Sources	0	13,908	13,908
Changes in Fund Balance	(75,100)	(56,172)	18,928
Fund Balance Beginning of Year	330,191	330,191	0
Fund Balance End of Year	<u>\$255,091</u>	<u>\$274,019</u>	<u>\$18,928</u>

City of Bucyrus
Marion Road Assessment Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$5,984	\$5,984	\$0
<u>Expenditures</u>			
Current:			
General Government			
Other General Government			
Contractual Services	25	0	25
Excess of Revenues Over Expenditures	5,959	5,984	25
<u>Other Financing Uses</u>			
Transfers Out	(5,955)	(5,955)	0
Changes in Fund Balance	4	29	25
Fund Balance Beginning of Year	1,850	1,850	0
Fund Balance End of Year	\$1,854	\$1,879	\$25

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SCHEDULES OF CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS

City of Bucyrus
Capital Assets Used in the Operation of Governmental Funds
Schedule by Program and Department
December 31, 2014

Program/Department	Total	Land	Buildings	Improvements Other Than Buildings
Security of Persons and Property				
Police Department	\$501,109	\$0	\$0	\$0
Fire Department	1,968,162	0	199,120	0
Total Security of Persons and Property	2,469,271	0	199,120	0
Leisure Time Activities				
Parks and Playgrounds	462,756	0	92,057	189,000
Pool	523,475	0	11,975	498,000
Total Leisure Time Activities	986,231	0	104,032	687,000
Transportation				
Street Department	49,476,999	107,850	402,759	0
Airport	1,376,713	315,857	38,000	655,232
Total Transportation	50,853,712	423,707	440,759	655,232
General Government				
General Administration	41,603	0	0	0
Mayor	23,222	0	0	0
Lands and Buildings	2,699,499	1,732,010	866,183	46,480
Total General Government	2,764,324	1,732,010	866,183	46,480
Total General Capital Assets Allocated to Programs	\$57,073,538	\$2,155,717	\$1,610,094	\$1,388,712

Streets	Bridges	Equipment	Furniture and Fixtures	Vehicles	Construction in Progress
\$0	\$0	\$162,604	\$0	\$338,505	\$0
0	0	143,585	16,200	1,609,257	0
0	0	306,189	16,200	1,947,762	0
0	0	165,602	0	16,097	0
0	0	13,500	0	0	0
0	0	179,102	0	16,097	0
46,247,606	900,980	905,725	0	496,702	415,377
0	0	190,274	0	0	177,350
46,247,606	900,980	1,095,999	0	496,702	592,727
0	0	26,603	0	15,000	0
0	0	0	0	23,222	0
0	0	54,826	0	0	0
0	0	81,429	0	38,222	0
<u>\$46,247,606</u>	<u>\$900,980</u>	<u>\$1,662,719</u>	<u>\$16,200</u>	<u>\$2,498,783</u>	<u>\$592,727</u>

City of Bucyrus
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Program and Department
For the Year Ended December 31, 2014

Program/Department	Balance December 31, 2013	Additions	Reductions	Balance December 31, 2014
Security of Persons and Property				
Police Department	\$340,745	\$160,364	\$0	\$501,109
Fire Department	1,953,162	15,000	0	1,968,162
Total Security of Persons and Property	<u>2,293,907</u>	<u>175,364</u>	<u>0</u>	<u>2,469,271</u>
Leisure Time Activities				
Parks and Playgrounds	462,756	0	0	462,756
Pool	523,475	0	0	523,475
Total Leisure Time Activities	<u>986,231</u>	<u>0</u>	<u>0</u>	<u>986,231</u>
Transportation				
Street Department	48,647,028	1,102,503	272,532	49,476,999
Airport	1,199,363	177,350	0	1,376,713
Total Transportation	<u>49,846,391</u>	<u>1,279,853</u>	<u>272,532</u>	<u>50,853,712</u>
General Government				
General Administration	37,448	15,000	10,845	41,603
Mayor	23,222	0	0	23,222
Lands and Buildings	2,666,389	33,110	0	2,699,499
Total General Government	<u>2,727,059</u>	<u>48,110</u>	<u>10,845</u>	<u>2,764,324</u>
Total General Capital Assets Allocated to Programs	<u>\$55,853,588</u>	<u>\$1,503,327</u>	<u>\$283,377</u>	<u>\$57,073,538</u>

**STATISTICAL
SECTION**

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**City of Bucyrus
Statistical Section**

This part of the City’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

Contents **Page**

Financial Trends..... S-2

These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

Revenue Capacity S-12

These schedules contain information to help the reader assess the City’s most significant local revenue sources.

Debt Capacity..... S-52

These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

Demographic and Economic Information..... S-60

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

Operating Information S-62

These schedules contain service data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.

Source: Unless otherwise noted the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Bucyrus
Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2014	2013	2012	2011	2010
Governmental Activities					
Net Investment in Capital Assets	\$16,911,988	\$16,730,949	\$15,722,421	\$15,093,733	\$15,170,387
Restricted for					
Capital Projects	340,927	407,393	461,737	520,284	568,646
Debt Service	35,239	28,936	21,464	13,920	7,272
Other Purposes	3,851,965	3,147,441	3,551,358	3,750,282	3,700,688
Unrestricted	543,815	918,155	792,987	513,839	979,620
Total Governmental Activities Net Position	21,683,934	21,232,874	20,549,967	19,892,058	20,426,613
Business-Type Activities					
Net Investment in Capital Assets	16,461,480	16,111,866	15,137,424	14,892,739	13,795,333
Unrestricted	3,016,686	2,188,675	2,175,061	2,052,751	2,929,349
Total Business-Type Activities Net Position	19,478,166	18,300,541	17,312,485	16,945,490	16,724,682
Primary Government					
Net Investment in Capital Assets	33,373,468	32,842,815	30,859,845	29,986,472	28,965,720
Restricted	4,228,131	3,583,770	4,034,559	4,284,486	4,276,606
Unrestricted	3,560,501	3,106,830	2,968,048	2,566,590	3,908,969
Total Primary Government Net Position	\$41,162,100	\$39,533,415	\$37,862,452	\$36,837,548	\$37,151,295

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$14,956,056	\$14,471,575	\$14,812,347	\$14,067,483	\$13,118,968
583,317	560,894	588,199	579,508	473,775
1,200	0	0	0	0
2,880,711	2,986,330	2,625,258	3,133,060	3,451,302
1,641,518	2,215,100	2,316,846	1,959,662	1,208,306
<u>20,062,802</u>	<u>20,233,899</u>	<u>20,342,650</u>	<u>19,739,713</u>	<u>18,252,351</u>
12,979,937	12,018,329	11,840,942	10,872,214	9,847,408
1,965,427	1,918,519	1,721,506	2,707,222	2,646,263
<u>14,945,364</u>	<u>13,936,848</u>	<u>13,562,448</u>	<u>13,579,436</u>	<u>12,493,671</u>
27,935,993	26,489,904	26,653,289	24,939,697	22,966,376
3,465,228	3,547,224	3,213,457	3,712,568	3,925,077
3,606,945	4,133,619	4,038,352	4,666,884	3,854,569
<u>\$35,008,166</u>	<u>\$34,170,747</u>	<u>\$33,905,098</u>	<u>\$33,319,149</u>	<u>\$30,746,022</u>

City of Bucyrus
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2014	2013	2012	2011	2010
<u>Expenses</u>					
<u>Governmental Activities</u>					
Security of Persons and Property					
Police	\$2,261,058	\$1,887,566	\$1,818,341	\$2,112,759	\$2,211,868
Fire	1,596,729	1,526,253	1,273,869	1,437,730	1,532,232
Other	137,972	150,166	157,654	166,543	225,413
Public Health	226,041	175,652	251,137	237,123	363,868
Leisure Time Activities	138,829	115,569	130,333	167,238	86,835
Community Environment	110,348	279,022	658	66,514	222,094
Basic Utility Services	75,200	6,980	0	46,100	8,125
Transportation	2,095,128	1,464,316	1,719,512	1,873,517	3,653,385
General Government	1,276,693	1,300,086	1,098,392	1,354,774	1,432,637
Interest and Fiscal Charges	14,835	15,891	20,175	21,070	23,591
Total Governmental Activities Expenses	7,932,833	6,921,501	6,470,071	7,483,368	9,760,048
<u>Business-Type Activities</u>					
Water	1,795,102	1,831,651	2,257,383	2,567,924	1,676,586
Sewer	1,607,723	1,536,189	1,662,101	1,703,478	1,691,518
Solid Waste	785,621	807,069	832,592	855,245	840,698
Storm Water	450,173	371,463	416,560	450,092	385,568
Total Business-Type Activities Expenses	4,638,619	4,546,372	5,168,636	5,576,739	4,594,370
Total Primary Government Expenses	12,571,452	11,467,873	11,638,707	13,060,107	14,354,418
<u>Program Revenues</u>					
<u>Governmental Activities</u>					
<u>Charges for Services</u>					
Security of Persons and Property					
Police	26,258	39,610	61,315	52,053	54,547
Other	150	308	211	377	397
Leisure Time Activities	28,987	24,194	36,032	35,350	60,044
Basic Utility Services	6,767	7,066	9,855	3,806	1,896
Transportation	57,029	57,004	58,986	57,676	59,437
General Government	290,763	302,298	347,049	392,043	385,926
Total Charges for Services	409,954	430,480	513,448	541,305	562,247
Operating Grants, Contributions, and Interest	1,131,755	1,341,275	856,000	839,099	1,346,558
Capital Grants and Contributions	96,550	18,639	30,699	18,800	3,075,589
Total Governmental Activities Program Revenues	1,638,259	1,790,394	1,400,147	1,399,204	4,984,394
<u>Business-Type Activities</u>					
<u>Charges for Services</u>					
Water	2,297,774	1,924,411	1,900,020	1,920,898	1,968,233
Sewer	1,775,157	1,804,520	1,875,570	1,935,190	1,942,065
Solid Waste	846,989	844,725	859,705	860,245	869,269
Storm Water	694,983	677,256	681,653	677,236	676,194
Total Charges for Services	5,614,903	5,250,912	5,316,948	5,393,569	5,455,761
Operating Grants, Contributions, and Interest	0	0	0	0	0
Capital Grants and Contributions	165,319	243,130	175,843	349,939	509,258
Total Business-Type Activities Program Revenues	5,780,222	5,494,042	5,492,791	5,743,508	5,965,019
Total Primary Government Program Revenues	7,418,481	7,284,436	6,892,938	7,142,712	10,949,413
<u>Net Expense (Revenue)</u>					
Governmental Activities	6,294,574	5,131,107	5,069,924	6,084,164	4,775,654
Business-Type Activities	(1,141,603)	(947,670)	(324,155)	(166,769)	(1,370,649)
Total Primary Government Net Expense	5,152,971	4,183,437	4,745,769	5,917,395	3,405,005

2009	2008	2007	2006	2005
\$2,072,141	\$2,066,932	\$1,987,347	\$1,708,959	\$1,787,846
1,421,408	1,512,239	1,429,874	1,362,043	1,241,645
411,491	131,519	127,448	120,060	115,650
281,248	239,386	192,061	206,074	107,836
153,316	88,896	181,746	176,747	175,478
99,501	188,403	309,737	72,797	0
0	0	0	0	0
2,558,480	2,344,657	2,475,610	2,013,040	1,912,629
1,418,784	1,912,220	1,492,183	1,521,136	1,283,919
25,862	29,330	30,830	31,051	28,685
8,442,231	8,513,582	8,226,836	7,211,907	6,653,688
2,106,328	2,028,530	2,145,558	1,866,189	1,918,259
1,652,153	1,697,602	1,681,929	1,684,753	1,745,205
833,922	874,289	1,012,777	810,030	811,510
498,148	684,499	628,094	386,693	333,528
5,090,551	5,284,920	5,468,358	4,747,665	4,808,502
13,532,782	13,798,502	13,695,194	11,959,572	11,462,190
52,724	43,124	50,379	65,114	49,761
391	422	639	1,470	1,083
27,886	38,435	37,260	39,518	41,450
13,168	35,042	12,085	19,601	11,456
63,773	77,780	64,813	59,777	61,165
347,360	360,659	362,463	351,603	333,131
505,302	555,462	527,639	537,083	498,046
1,413,178	1,316,948	1,499,583	1,112,724	861,196
1,814,926	403,046	201,886	673,333	496,434
3,733,406	2,275,456	2,229,108	2,323,140	1,855,676
1,934,465	2,019,818	2,038,058	2,120,641	2,227,166
1,710,711	1,693,752	1,585,121	1,659,297	1,794,609
849,337	869,522	851,224	893,037	897,178
666,386	684,454	824,941	722,625	666,058
5,160,899	5,267,546	5,299,344	5,395,600	5,585,011
0	0	0	0	894
317	3,306	7,689	167,050	5,071
5,161,216	5,270,852	5,307,033	5,562,650	5,590,976
8,894,622	7,546,308	7,536,141	7,885,790	7,446,652
4,708,825	6,238,126	5,997,728	4,888,767	4,798,012
(70,665)	14,068	161,325	(814,985)	(782,474)
4,638,160	6,252,194	6,159,053	4,073,782	4,015,538

(continued)

City of Bucyrus
Changes in Net Position
Last Ten Years
(continued)
(Accrual Basis of Accounting)

	2014	2013	2012	2011	2010
<u>General Revenues and Other Changes in Net Position</u>					
Governmental Activities					
Property Taxes Levied for General Purposes	\$428,184	\$429,344	\$493,678	\$496,394	\$505,051
Property Taxes Levied for Police and Fire Pension	77,674	77,888	89,082	89,980	91,254
Property Taxes Levied for Capital Improvements	0	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Municipal Income Taxes Levied for General Purposes	2,819,664	3,029,972	2,851,963	2,659,596	2,566,976
Municipal Income Taxes Levied for Police and Fire Operations	1,405,946	0	0	0	0
Municipal Income Taxes Levied for Street Maintenance and Repair	1,369,879	1,474,949	1,425,981	1,329,798	1,283,489
Other Local Taxes	46,859	41,746	40,316	34,334	37,255
Grants and Entitlements not Restricted to Specific Programs	274,102	410,910	433,445	589,985	733,523
Franchise Taxes	132,440	138,090	138,992	139,093	136,373
Interest	20,245	7,386	26,428	24,170	27,372
Other	170,641	203,729	227,948	183,259	132,498
Transfers	0	0	0	3,000	(374,326)
Total Governmental Activities	<u>6,745,634</u>	<u>5,814,014</u>	<u>5,727,833</u>	<u>5,549,609</u>	<u>5,139,465</u>
Business-Type Activities					
Interest	0	0	0	0	0
Other	36,022	40,385	42,841	57,039	34,343
Transfers	0	0	0	(3,000)	374,326
Total Business-Type Activities	<u>36,022</u>	<u>40,385</u>	<u>42,841</u>	<u>54,039</u>	<u>408,669</u>
Total Primary Government	<u>6,781,656</u>	<u>5,854,399</u>	<u>5,770,674</u>	<u>5,603,648</u>	<u>5,548,134</u>
<u>Changes in Net Position</u>					
Governmental Activities	451,060	682,907	657,909	(534,555)	363,811
Business-Type Activities	<u>1,177,625</u>	<u>988,055</u>	<u>366,996</u>	<u>220,808</u>	<u>1,779,318</u>
Total Primary Government	<u>\$1,628,685</u>	<u>\$1,670,962</u>	<u>\$1,024,905</u>	<u>(\$313,747)</u>	<u>\$2,143,129</u>

2009	2008	2007	2006	2005
\$548,225	\$555,103	\$624,733	\$617,838	\$578,541
97,942	100,392	112,244	110,673	103,918
0	0	0	207,753	201,639
0	0	0	17,500	17,500
2,467,782	2,749,521	3,004,438	2,921,001	2,720,762
0	0	0	0	0
1,233,890	1,374,762	1,502,219	1,460,500	1,360,381
29,234	32,881	33,637	37,125	34,826
776,730	984,622	735,151	785,500	713,911
128,359	130,993	125,343	117,360	117,309
63,188	208,428	318,973	245,767	160,864
94,450	180,834	140,827	100,218	190,688
(902,072)	(188,161)	3,100	(245,106)	(300,850)
4,537,728	6,129,375	6,600,665	6,376,129	5,899,489
0	0	0	0	5,875
35,779	200,307	147,437	25,674	30,080
902,072	188,161	(3,100)	245,106	300,850
937,851	388,468	144,337	270,780	336,805
5,475,579	6,517,843	6,745,002	6,646,909	6,236,294
(171,097)	(108,751)	602,937	1,487,362	1,101,477
1,008,516	374,400	(16,988)	1,085,765	1,119,279
\$837,419	\$265,649	\$585,949	\$2,573,127	\$2,220,756

City of Bucyrus
Fund Balance
Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2014	2013	2012	2011	2010
General Fund					
Reserved	\$0	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0	0
Nonspendable	51,408	46,828	46,174	45,256	40,412
Assigned	55,470	70,817	22,485	34,506	22,561
Unassigned	648,988	917,813	923,429	606,369	1,014,964
Total General Fund	755,866	1,035,458	992,088	686,131	1,077,937
All Other Governmental Funds					
Reserved	0	0	0	0	0
Unreserved, Reported in					
Special Revenue Funds	0	0	0	0	0
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Nonspendable	56,932	90,231	90,509	79,734	74,933
Restricted	3,409,610	2,994,700	3,471,972	3,753,843	3,737,520
Committed	36,927	39,139	49,777	74,659	68,900
Unassigned (Deficit)	(81,170)	(78,698)	(231,341)	(132,529)	(264,027)
Total All Other Governmental Funds	3,422,299	3,045,372	3,380,917	3,775,707	3,617,326
Total Governmental Funds	\$4,178,165	\$4,080,830	\$4,373,005	\$4,461,838	\$4,695,263

Note: The City implemented GASB Statement No. 54 in 2009.

2009	2008	2007	2006	2005
\$0	\$0	\$60,919	\$35,771	\$51,156
0	0	2,378,783	2,100,465	1,419,731
36,644	27,762	n/a	n/a	n/a
67,798	44,259	n/a	n/a	n/a
1,612,900	2,258,652	n/a	n/a	n/a
<u>1,717,342</u>	<u>2,330,673</u>	<u>2,439,702</u>	<u>2,136,236</u>	<u>1,470,887</u>
0	0	291,357	648,529	826,106
0	0	1,751,990	1,974,542	2,225,493
0	0	69,783	69,230	59,888
0	0	377,948	298,520	181,219
69,969	55,101	n/a	n/a	n/a
2,803,768	2,870,321	n/a	n/a	n/a
66,073	80,864	n/a	n/a	n/a
(553,666)	(166,961)	n/a	n/a	n/a
<u>2,386,144</u>	<u>2,839,325</u>	<u>2,491,078</u>	<u>2,990,821</u>	<u>3,292,706</u>
<u>\$4,103,486</u>	<u>\$5,169,998</u>	<u>\$4,930,780</u>	<u>\$5,127,057</u>	<u>\$4,763,593</u>

City of Bucyrus
Changes in Fund Balance
Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2014	2013	2012	2011	2010
<u>Revenues</u>					
Property Taxes	\$497,999	\$506,068	\$588,052	\$581,103	\$594,872
Payment in Lieu of Taxes	0	0	0	0	0
Municipal Income Taxes	5,456,304	4,390,245	4,193,548	3,983,413	3,921,985
Other Local Taxes	103,726	98,600	97,787	91,730	95,829
Special Assessments	8,830	11,162	16,716	13,896	14,075
Charges for Services	296,064	299,584	367,693	389,574	381,091
Fees, Licenses, and Permits	170,817	187,638	154,393	236,018	204,930
Fines and Forfeitures	13,812	21,286	32,105	26,736	22,653
Intergovernmental	1,403,250	1,849,785	1,158,709	1,551,823	5,390,493
Interest	23,547	10,790	34,667	46,926	83,863
Other	215,434	248,189	288,151	212,929	176,278
Total Revenues	8,189,783	7,623,347	6,931,821	7,134,148	10,886,069
<u>Expenditures</u>					
Current:					
Security of Persons and Property					
Police	2,321,341	1,939,726	1,823,268	2,123,349	2,209,631
Fire	1,591,079	1,404,955	1,144,840	1,337,991	1,441,798
Other	137,972	150,166	157,654	166,543	225,413
Public Health	226,041	175,652	251,137	237,123	363,868
Leisure Time Activities	117,589	102,746	127,175	147,459	147,771
Community Environment	110,348	279,022	658	66,514	222,094
Basic Utility Services	75,200	6,980	0	46,100	385,451
Transportation	2,218,297	2,522,446	2,335,112	1,876,604	3,811,552
General Government	1,307,766	1,291,413	1,130,038	1,319,892	1,428,286
Debt Service:					
Principal Retirement	47,899	26,477	30,548	27,880	37,822
Interest and Fiscal Charges	14,884	15,939	20,224	21,118	23,606
Total Expenditures	8,168,416	7,915,522	7,020,654	7,370,573	10,297,292
Excess of Revenues Over (Under) Expenditures	21,367	(292,175)	(88,833)	(236,425)	588,777
<u>Other Financing Sources (Uses)</u>					
Sale of Capital Assets	0	0	0	0	0
OPWC Loans Issued	0	0	0	0	0
Inception of Capital Lease	75,968	0	0	0	0
Transfers In	332,010	305,414	228,276	313,431	294,916
Transfers Out	(332,010)	(305,414)	(228,276)	(310,431)	(291,916)
Total Other Financing Sources (Uses)	75,968	0	0	3,000	3,000
Changes in Fund Balance	\$97,335	(\$292,175)	(\$88,833)	(\$233,425)	\$591,777
Debt Service as a Percentage of Noncapital Expenditures	0.94%	0.73%	0.95%	0.78%	0.74%

2009	2008	2007	2006	2005
\$639,237	\$653,547	\$735,142	\$940,935	\$893,039
0	0	0	17,500	17,500
3,622,371	4,186,803	4,426,411	4,248,586	4,157,308
86,948	89,973	92,934	96,272	95,791
14,255	14,468	15,175	23,251	22,923
349,633	396,320	383,139	399,545	374,040
183,072	195,905	162,515	142,453	119,450
39,137	31,002	40,460	42,659	26,910
3,545,434	2,605,429	2,295,644	2,069,446	1,983,097
115,052	221,968	406,557	354,988	215,970
120,870	225,321	188,126	153,186	239,895
<u>8,716,009</u>	<u>8,620,736</u>	<u>8,746,103</u>	<u>8,488,821</u>	<u>8,145,923</u>
2,010,653	2,052,127	1,972,551	1,727,123	1,728,925
1,332,614	1,440,652	1,342,818	1,309,818	1,956,436
411,491	131,519	127,448	120,060	115,650
281,248	239,386	192,061	206,074	107,836
139,826	137,541	162,722	136,756	130,749
99,501	188,403	309,737	72,797	0
744,104	0	0	248,556	305,000
2,772,229	1,957,815	3,359,942	2,736,981	2,574,091
1,925,397	2,170,606	1,644,820	1,545,027	1,383,703
42,914	51,665	45,449	33,909	21,599
25,944	29,374	30,874	31,090	28,724
<u>9,785,921</u>	<u>8,399,088</u>	<u>9,188,422</u>	<u>8,168,191</u>	<u>8,352,713</u>
<u>(1,069,912)</u>	<u>221,648</u>	<u>(442,319)</u>	<u>320,630</u>	<u>(206,790)</u>
0	3,975	3,510	0	0
0	0	200,000	0	0
0	10,845	39,432	39,384	0
272,297	313,967	287,997	244,605	261,978
(268,897)	(311,217)	(284,897)	(241,155)	(257,828)
<u>3,400</u>	<u>17,570</u>	<u>246,042</u>	<u>42,834</u>	<u>4,150</u>
<u>(\$1,066,512)</u>	<u>\$239,218</u>	<u>(\$196,277)</u>	<u>\$363,464</u>	<u>(\$202,640)</u>
0.92%	1.16%	1.17%	1.10%	0.91%

City of Bucyrus
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2014	\$105,002,320	\$38,589,210	\$410,261,514	\$7,520,690	\$8,546,239
2013	105,304,350	39,757,580	414,462,657	7,206,920	8,189,682
2012	118,244,240	47,240,590	472,813,800	6,710,770	7,625,875
2011	118,252,700	48,871,640	477,498,114	6,406,740	7,280,386
2010	118,571,100	48,383,520	477,013,200	6,071,110	6,898,988
2009	127,057,000	48,151,550	500,595,857	5,874,150	6,675,170
2008	126,469,460	45,878,850	492,423,743	5,694,840	6,471,409
2007	125,962,930	45,546,640	490,027,343	6,958,690	7,907,602
2006	114,003,190	39,448,390	438,433,086	6,909,510	7,851,715
2005	112,748,390	38,846,100	433,127,114	7,057,730	8,065,125

Source: Crawford County Auditor

Note: Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out beginning in 2006. The assessment percentage was 12.5 percent for 2007, 6.25 for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been collected since 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total		Percentage of Total Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$151,112,220	\$418,807,753	36.08%	\$4.30
0	0	152,268,850	422,652,339	36.03	4.30
0	0	172,195,600	480,439,675	35.84	4.30
0	0	173,531,080	484,778,500	35.80	4.30
283,830	283,830	173,309,560	484,196,018	35.79	4.30
472,990	472,990	181,555,690	507,744,017	35.76	4.30
8,906,640	142,506,240	186,949,790	641,401,392	29.15	4.30
18,902,370	151,218,960	197,370,630	649,153,905	30.40	4.30
27,039,420	144,210,240	187,400,510	590,495,041	31.74	5.44
32,194,883	128,779,532	190,847,103	569,971,771	33.48	5.44

City of Bucyrus
Property Tax Rates - Direct and All Overlapping Governments
(Per \$1,000 of Assessed Values)
Last Ten Years

	2014	2013	2012	2011	2010
City of Bucyrus					
Voted Millage					
1996 Fire Levy	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Effective Millage Rates					
Residential/Agriculture	0.0000	0.0000	0.0000	0.0000	0.0000
Commercial/Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Tangible/Public Utility Personal	0.0000	0.0000	0.0000	0.0000	0.0000
Unvoted Millage					
General	3.7000	3.7000	3.7000	3.7000	3.7000
Fire Pension	0.3000	0.3000	0.3000	0.3000	0.3000
Police Pension	0.3000	0.3000	0.3000	0.3000	0.3000
Total Unvoted Millage	4.3000	4.3000	4.3000	4.3000	4.3000
Total Millage	4.3000	4.3000	4.3000	4.3000	4.3000
Total Effective Millage by Type of Property					
Residential/Agriculture	4.3000	4.3000	4.3000	4.3000	4.3000
Commercial/Industrial	4.3000	4.3000	4.3000	4.3000	4.3000
Tangible/Public Utility Personal	4.3000	4.3000	4.3000	4.3000	4.3000
Crawford County	12.6500	12.6500	12.2500	13.2500	10.3000
Bucyrus City School District	59.4500	57.6500	56.4100	56.3300	56.1900
Pioneer Joint Vocational School District	3.7000	3.7000	3.7000	3.7000	3.7000
Wynford Local School District	55.5000	55.6000	56.5700	56.6400	56.6400

Source: Crawford County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year. The basic property tax rate can be increased only by a majority vote of the City's residents.

Overlapping rates are those of local and county governments that apply to property owners within the City. Property tax rates for all overlapping governments are based upon the original voted levy.

2009	2008	2007	2006	2005
\$0.0000	\$0.0000	\$0.0000	\$1.5000	\$1.5000
0.0000	0.0000	0.0000	0.9255	0.9248
0.0000	0.0000	0.0000	1.4268	1.4247
0.0000	0.0000	0.0000	1.5000	1.5000
3.7000	3.7000	3.7000	3.7000	3.7000
0.3000	0.3000	0.3000	0.3000	0.3000
0.3000	0.3000	0.3000	0.3000	0.3000
4.3000	4.3000	4.3000	4.3000	4.3000
4.3000	4.3000	4.3000	5.8000	5.8000
4.3000	4.3000	4.3000	5.2255	5.2248
4.3000	4.3000	4.3000	5.7268	5.7247
4.3000	4.3000	4.3000	5.8000	5.8000
8.8000	8.8000	8.8000	8.8000	8.8000
55.8300	55.3500	55.9100	49.8600	49.6000
4.7000	4.7000	4.7000	4.7000	4.7000
56.8900	54.5400	54.0200	56.5900	56.3500

City of Bucyrus
Real Property Tax Levies and Collections
Last Ten Years

Year	Current Tax Levy (1)	Delinquent Tax Levy (2)	Total Tax Levy	Current Tax Collections	Percentage of Current Tax Collections to Current Tax Levy
2014	\$593,913	\$45,205	\$639,118	\$564,852	95.11%
2013	598,889	44,051	642,940	570,073	95.19
2012	676,513	49,338	725,851	649,196	95.96
2011	683,098	44,068	727,166	644,297	94.32
2010	682,281	42,629	724,910	651,745	95.52
2009	714,450	35,708	750,158	679,730	95.14
2008	706,906	33,757	740,663	686,084	97.05
2007	710,170	31,920	742,090	684,746	96.42
2006	811,711	36,589	848,300	784,250	96.62
2005	805,174	45,538	850,712	779,671	96.83

Source: Crawford County Auditor

(1) State reimbursement of rollback and homestead exemptions are included.

(2) Amounts listed include penalties and interest.

Note: The County's current reporting system does not track delinquency tax collections by tax year.
Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent.
Penalties and interest are applied to the total outstanding delinquent balance.
The presentation will be updated as new information becomes available.

<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percentage of Total Tax Collections to Total Tax Levy</u>	<u>Outstanding Delinquent Taxes (2)</u>	<u>Percentage of Outstanding Delinquent Taxes to Total Tax Levy</u>
\$18,955	\$583,807	91.35%	\$53,068	8.30%
21,436	591,509	92.00	45,205	7.03
30,283	679,479	93.61	44,051	6.07
24,886	669,183	92.03	49,338	6.78
28,143	679,888	93.79	44,067	6.08
28,851	708,581	94.46	42,629	5.68
25,560	711,644	96.08	35,708	4.82
27,421	712,167	95.97	33,757	4.55
26,181	810,431	95.54	31,920	3.76
35,602	815,273	95.83	36,589	4.30

City of Bucyrus
Tangible Personal Property Tax Levies and Collections
Last Ten Years

Year	Current Tax Levy	Delinquent Tax Levy	Total Tax Levy	Current Tax Collections	Percentage of Current Tax Collections to Current Tax Levy
2014	\$0	\$1,355	\$1,355	\$0	0.00%
2013	0	1,738	1,738	0	0.00
2012	0	1,468	1,468	0	0.00
2011	0	3,924	3,924	0	0.00
2010	6,466	30,337	36,803	531	8.10
2009	1,622	32,196	33,818	208	12.82
2008	37,415	25,080	62,495	29,874	79.84
2007	84,647	30,171	114,818	63,696	75.25
2006	185,437	126,744	312,181	143,876	77.59
2005	195,280	121,806	317,086	174,132	89.17

Source: Crawford County Auditor

Note: The County's current reporting system does not track delinquency tax collections by tax year.
Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent.
Penalties and interest are applied to the total outstanding delinquent balance.
The presentation will be updated as new information becomes available.

Delinquent Tax Collections	Total Tax Collections	Percentage of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Percentage of Outstanding Delinquent Taxes to Total Tax Levy
\$3	\$3	0.22%	\$197	14.54%
40	40	2.30	1,443	83.03
0	0	0	1,468	100.00
2,176	2,176	55.45	3,544	90.32
4,940	5,471	14.87	8,328	22.63
26,878	27,086	80.09	8,518	25.19
1,597	31,471	50.36	35,966	57.55
27,228	90,924	79.19	28,740	25.03
64,398	208,274	66.72	126,744	40.60
2,978	177,110	55.86	149,548	47.16

City of Bucyrus
Principal Taxpayers
Current Year and Nine Years Ago

2014			
Taxpayer	Type of Business	Real Property Assessed Valuation	Percentage of Total City Assessed Valuation (2014 Collection Year)
Ohio Power Co.	Utility	\$6,486,462	4.29%
General Electric	Manufacturing	5,898,685	3.90
Imasen Bucyrus Tech, Inc.	Manufacturing	4,142,257	2.74
Arctic Cat	Manufacturing	3,741,428	2.48
Wal-Mart	Retail	3,723,514	2.46
Bucyrus Precision Tech	Manufacturing	3,623,771	2.40
Worcester Ronald G	Residential Rentals	2,976,714	1.97
People's Savings & Loan	Financial Institution	2,788,542	1.85
East Pointe LLC	Retail	2,325,428	1.54
Ohio Mutual Insurance	Insurance	2,314,685	1.53
	Total	38,021,486	25.16
	All Other Taxpayers	113,090,734	74.84
	Total Assessed Valuation	<u>\$151,112,220</u>	<u>100.00%</u>

2005			
Taxpayer	Type of Business	Real Property Assessed Valuation	Percentage of Total City Assessed Valuation (2005 Collection Year)
TPI Acquisition Subsidiary, Inc.	Manufacturing	\$2,079,640	1.10%
General Electric	Manufacturing	1,900,710	1.00
Wal-Mart	Retail	1,509,660	0.79
Brunswick Corp.	Manufacturing	1,458,020	0.76
Bucyrus Blades, Inc.	Manufacturing	1,034,440	0.54
People's Savings & Loan	Financial Institution	943,600	0.49
Imasen Bucyrus Tech, Inc.	Manufacturing	808,990	0.42
Bucyrus Precision Tech	Manufacturing	692,920	0.36
Matthews Walston	Retail	201,150	0.11
Eagle Crusher	Manufacturing	59,550	0.03
	Total	10,688,680	5.60
	All Other Taxpayers	180,158,423	94.40
	Total Assessed Valuation	<u>\$190,847,103</u>	<u>100.00%</u>

Source: Crawford County Auditor

City of Bucyrus
Income Tax Revenue Base and Collections
Last Ten Years
(Accrual Basis of Accounting)

<u>Tax Year</u>	<u>Tax Rate</u>	<u>Total Tax Collected</u>	<u>Taxes from Withholding</u>	<u>Percentage of Taxes from Withholding</u>	<u>Taxes from Net Profits</u>	<u>Percentage of Taxes from Net Profits</u>	<u>Taxes from Individual Payments</u>	<u>Percentage of Taxes from Individual Payments</u>
2014	2.00%	\$5,595,489	\$4,651,324	83.12%	\$403,827	7.22%	\$540,338	9.66%
2013	1.50	4,504,921	3,564,884	79.13	415,318	9.22	524,719	11.65
2012	1.50	4,277,944	3,408,762	79.68	401,728	9.39	467,454	10.93
2011	1.50	3,989,394	3,094,580	77.57	391,025	9.80	503,789	12.63
2010	1.50	3,850,465	2,981,774	77.44	391,492	9.91	477,199	12.39
2009	1.50	3,701,672	2,933,623	79.25	280,814	7.59	487,235	13.26
2008	1.50	4,124,283	3,123,855	75.74	527,708	12.80	472,720	11.46
2007	1.50	4,506,657	3,469,419	76.98	534,770	11.87	502,468	11.15
2006	1.50	4,381,501	3,407,902	77.78	461,416	10.53	512,183	11.69
2005	1.50	4,081,143	3,347,419	82.02	239,729	5.87	493,995	12.10

Source: City Records

City of Bucyrus
Water Utility Statistics
Last Ten Years

Type of Customer	2014			2013		
	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
Residential						
Inside City Limits						
0 - 1,000 Cubic Feet	103,591	\$1,287,818	\$6.71	210,283	\$1,111,772	\$4.98
1,001 - 5,000 Cubic Feet	19,955	112,487	5.61	20,609	97,771	4.16
5,001 - 20,000 Cubic Feet	2,262	10,409	4.24	1,845	7,080	3.16
20,001 - 25,000 Cubic Feet	0	0	2.63	0	0	1.95
Over 25,000 Cubic Feet	461	1,499	2.09	312	884	1.55
Outside City Limits						
0 - 1,000 Cubic Feet	3,555	34,315	10.07	3,642	29,573	7.47
1,001 - 5,000 Cubic Feet	808	6,631	8.41	955	6,660	6.24
5,001 - 20,000 Cubic Feet	42	274	6.39	50	324	4.74
20,001 - 25,000 Cubic Feet	0	0	3.95	0	0	2.93
Over 25,000 Cubic Feet	0	0	3.14	0	0	2.33
Commercial						
Inside City Limits						
0 - 1,000 Cubic Feet	9,970	75,371	6.71	9,895	63,739	4.98
1,001 - 5,000 Cubic Feet	14,692	78,832	5.61	15,070	69,005	4.16
5,001 - 20,000 Cubic Feet	25,896	117,025	4.24	24,525	95,354	3.16
20,001 - 25,000 Cubic Feet	0	0	2.63	0	0	1.95
Over 25,000 Cubic Feet	68,789	205,683	2.09	77,639	190,220	1.55
Outside City Limits						
0 - 1,000 Cubic Feet	291	3,375	10.07	341	3,096	7.47
1,001 - 5,000 Cubic Feet	327	2,636	8.41	371	2,512	6.24
5,001 - 20,000 Cubic Feet	2,262	15,062	6.39	2,935	16,576	4.74
20,001 - 25,000 Cubic Feet	0	0	3.95	0	0	2.93
Over 25,000 Cubic Feet	29,227	101,518	3.14	32,297	89,620	2.33

Source: City Utility Department

Note: Rates are based on 3/4" meter and are per cubic foot.

Billings amounts represent charges for consumption only and do not include other charges for services.

2012			2011			2010		
Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
214,860	\$1,133,940	\$4.98	216,907	\$1,145,185	\$4.98	221,103	\$1,163,534	\$4.98
22,424	106,478	4.16	20,576	97,743	4.16	22,083	104,840	4.16
2,631	10,501	3.16	2,377	8,860	3.16	2,040	8,310	3.16
0	0	1.95	0	0	1.95	0	0	1.95
746	2,590	1.55	1,504	4,295	1.55	0	0	1.55
3,660	29,438	7.47	3,839	30,641	7.47	3,838	30,526	7.47
1,213	8,504	6.24	1,012	7,090	6.24	1,030	7,214	6.24
95	611	4.74	127	775	4.74	25	156	4.74
0	0	2.93	0	0	2.93	0	0	2.93
0	0	2.33	0	0	2.33	0	0	2.33
9,650	62,734	4.98	9,687	62,243	4.98	10,176	64,852	4.98
16,249	74,380	4.16	16,776	76,734	4.16	16,806	76,703	4.16
25,271	98,115	3.16	26,662	103,381	3.16	25,601	98,982	3.16
0	0	1.95	0	0	1.95	0	0	1.95
83,118	200,892	1.55	80,971	191,056	1.55	80,781	193,096	1.55
326	2,983	7.47	325	2,839	7.47	251	2,306	7.47
407	2,749	6.24	395	2,686	6.24	552	3,740	6.24
2,662	15,311	4.74	3,084	17,582	4.74	4,093	22,887	4.74
0	0	2.93	0	0	2.93	0	0	2.93
27,122	84,701	2.33	26,268	82,782	2.33	26,456	83,414	2.33

(continued)

City of Bucyrus
Water Utility Statistics
Last Ten Years
(continued)

Type of Customer	2009			2008		
	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
Residential						
Inside City Limits						
0 - 1,000 Cubic Feet	224,404	\$1,180,459	\$4.98	227,479	\$1,196,414	\$4.98
1,001 - 5,000 Cubic Feet	24,774	117,787	4.16	27,510	130,640	4.16
5,001 - 20,000 Cubic Feet	2,150	8,637	3.16	2,200	8,925	3.16
20,001 - 25,000 Cubic Feet	0	0	1.95	0	0	1.95
Over 25,000 Cubic Feet	1,606	4,399	1.55	0	0	1.55
Outside City Limits						
0 - 1,000 Cubic Feet	3,782	30,194	7.47	3,861	30,093	7.47
1,001 - 5,000 Cubic Feet	922	6,491	6.24	901	6,286	6.24
5,001 - 20,000 Cubic Feet	0	0	4.74	0	0	4.74
20,001 - 25,000 Cubic Feet	0	0	2.93	0	0	2.93
Over 25,000 Cubic Feet	0	0	2.33	0	0	2.33
Commercial						
Inside City Limits						
0 - 1,000 Cubic Feet	10,375	65,451	4.98	10,338	64,378	4.98
1,001 - 5,000 Cubic Feet	18,357	83,852	4.16	18,624	85,285	4.16
5,001 - 20,000 Cubic Feet	24,027	93,074	3.16	24,975	97,127	3.16
20,001 - 25,000 Cubic Feet	0	0	1.95	0	0	1.95
Over 25,000 Cubic Feet	71,717	177,638	1.55	85,924	204,387	1.55
Outside City Limits						
0 - 1,000 Cubic Feet	219	2,114	7.47	166	1,703	7.47
1,001 - 5,000 Cubic Feet	458	3,116	6.24	435	2,960	6.24
5,001 - 20,000 Cubic Feet	3,451	19,557	4.74	3,027	17,130	4.74
20,001 - 25,000 Cubic Feet	2,718	8,119	2.93	2,745	8,181	2.93
Over 25,000 Cubic Feet	20,425	70,082	2.33	24,485	81,239	2.33

2007			2006			2005		
Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
233,176	\$1,222,015	\$4.98	236,353	\$1,237,798	\$4.98	239,504	\$1,252,424	\$4.98
30,212	143,872	4.16	29,634	141,309	4.16	32,939	156,739	4.16
2,822	11,550	3.16	2,886	11,625	3.16	2,854	11,233	3.16
0	0	1.95	0	0	1.95	0	0	1.95
1,429	4,314	1.55	495	1,546	1.55	434	1,401	1.55
4,056	31,504	7.47	4,342	33,499	7.47	4,111	31,973	7.47
1,038	7,326	6.24	1,115	7,782	6.24	937	6,560	6.24
41	268	4.74	97	627	4.74	89	417	4.74
0	0	2.93	0	0	2.93	0	0	2.93
0	0	2.33	0	0	2.33	0	0	2.33
10,796	65,401	4.98	10,934	66,898	4.98	11,192	67,104	4.98
18,191	83,948	4.16	16,543	75,838	4.16	18,598	84,061	4.16
23,303	90,721	3.16	28,190	109,079	3.16	28,525	108,312	3.16
0	0	1.95	0	0	1.95	0	0	1.95
97,354	229,631	1.55	197,005	233,034	1.55	107,209	237,359	1.55
151	1,718	7.47	141	1,703	7.47	174	1,733	7.47
489	3,273	6.24	455	3,061	6.24	498	3,341	6.24
2,414	13,706	4.74	2,555	14,617	4.74	2,191	12,414	4.74
0	0	2.93	3,899	11,465	2.93	502	1,766	2.93
32,829	64,986	2.33	32,576	101,188	2.33	49,589	144,224	2.33

City of Bucyrus
Sewer Utility Statistics
Last Ten Years

Type of Customer	2014			2013		
	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
Residential						
Inside City Limits						
0 - 1,000 Cubic Feet	205,732	\$1,107,708	\$5.04	209,951	\$1,123,165	\$5.04
1,001 - 5,000 Cubic Feet	19,855	95,694	4.30	20,549	99,192	4.30
5,001 - 20,000 Cubic Feet	2,262	9,725	3.96	1,845	7,628	3.96
20,001 - 25,000 Cubic Feet	0	0	3.80	0	0	3.80
Over 25,000 Cubic Feet	461	1,865	3.04	312	1,195	3.04
Outside City Limits						
0 - 1,000 Cubic Feet	2,047	23,163	10.07	2,106	23,522	10.07
1,001 - 5,000 Cubic Feet	76	742	8.60	69	667	8.60
5,001 - 20,000 Cubic Feet	0	0	7.92	0	0	7.92
20,001 - 25,000 Cubic Feet	0	0	7.59	0	0	7.59
Over 25,000 Cubic Feet	0	0	6.07	0	0	6.07
Commercial						
Inside City Limits						
0 - 1,000 Cubic Feet	9,965	64,493	5.04	9,979	65,106	5.04
1,001 - 5,000 Cubic Feet	14,639	68,476	4.30	15,082	70,602	4.30
5,001 - 20,000 Cubic Feet	24,760	105,346	3.96	23,795	101,521	3.96
20,001 - 25,000 Cubic Feet	0	0	3.80	0	0	3.80
Over 25,000 Cubic Feet	53,884	200,907	3.04	60,320	217,278	3.04
Outside City Limits						
0 - 1,000 Cubic Feet	179	2,538	10.07	189	2,578	10.07
1,001 - 5,000 Cubic Feet	312	2,874	8.60	274	2,548	8.60
5,001 - 20,000 Cubic Feet	658	5,743	7.92	1,797	15,193	7.92
20,001 - 25,000 Cubic Feet	0	0	7.59	0	0	7.59
Over 25,000 Cubic Feet	9,947	66,315	6.07	13,211	69,099	6.07

Source: City Utility Department

Note: Rates are based on 3/4" meter and are per cubic foot.

Billings amounts represent charges based on water consumption only and do not include other charges for services.

2012			2011			2010		
Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
214,639	\$1,146,233	\$5.04	216,717	\$1,157,537	\$5.04	220,873	\$1,171,447	\$5.04
22,232	107,241	4.30	20,455	97,996	4.30	22,039	105,900	4.30
2,680	11,136	3.96	2,377	8,506	3.96	2,040	8,321	3.96
0	0	3.80	0	0	3.80	0	0	3.80
746	2,311	3.04	1,536	4,938	3.04	0	0	3.04
2,164	24,010	10.07	2,173	24,146	10.07	2,243	24,454	10.07
189	1,831	8.60	131	1,091	8.60	142	1,398	8.60
0	0	7.92	49	436	7.92	0	0	7.92
0	0	7.59	0	0	7.59	0	0	7.59
0	0	6.07	0	0	6.07	0	0	6.07
9,729	63,636	5.04	9,725	62,814	5.04	10,226	65,146	5.04
16,468	77,036	4.30	16,970	79,313	4.30	16,910	78,608	4.30
24,673	104,902	3.96	25,009	106,948	3.96	24,405	103,383	3.96
0	0	3.80	0	0	3.80	0	0	3.80
60,426	227,590	3.04	61,538	221,961	3.04	62,342	225,451	3.04
217	2,773	10.07	204	2,377	10.07	128	1,700	10.07
372	3,434	8.60	362	3,363	8.60	488	4,520	8.60
1,569	13,346	7.92	2,155	18,234	7.92	2,765	23,260	7.92
0	0	7.59	0	0	7.59	0	0	7.59
7,997	55,118	6.07	8,545	57,996	6.07	7,934	55,913	6.07

(continued)

City of Bucyrus
Sewer Utility Statistics
Last Ten Years
(continued)

Type of Customer	2009			2008		
	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
Residential						
Inside City Limits						
0 - 1,000 Cubic Feet	224,272	\$1,084,224	\$4.58	227,355	\$1,020,186	\$3.98
1,001 - 5,000 Cubic Feet	24,742	108,696	3.91	27,423	111,727	3.40
5,001 - 20,000 Cubic Feet	2,150	8,054	3.60	2,200	8,027	3.13
20,001 - 25,000 Cubic Feet	0	0	3.45	0	0	3.00
Over 25,000 Cubic Feet	1,606	5,460	2.76	0	0	2.40
Outside City Limits						
0 - 1,000 Cubic Feet	2,280	22,358	9.15	2,301	20,495	7.96
1,001 - 5,000 Cubic Feet	247	2,184	7.82	328	2,657	6.80
5,001 - 20,000 Cubic Feet	0	0	7.20	0	0	6.26
20,001 - 25,000 Cubic Feet	0	0	6.90	0	0	6.00
Over 25,000 Cubic Feet	0	0	5.52	0	0	4.80
Commercial						
Inside City Limits						
0 - 1,000 Cubic Feet	10,446	60,031	4.58	10,357	54,303	3.98
1,001 - 5,000 Cubic Feet	18,596	78,894	3.91	18,915	74,576	3.40
5,001 - 20,000 Cubic Feet	21,666	84,150	3.60	24,750	88,908	3.13
20,001 - 25,000 Cubic Feet	0	0	3.45	0	0	3.00
Over 25,000 Cubic Feet	51,972	176,951	2.76	60,550	185,789	2.40
Outside City Limits						
0 - 1,000 Cubic Feet	123	1,565	9.15	132	1,496	7.96
1,001 - 5,000 Cubic Feet	429	3,621	7.82	417	3,279	6.80
5,001 - 20,000 Cubic Feet	2,485	19,085	7.20	2,197	15,691	6.26
20,001 - 25,000 Cubic Feet	0	0	6.90	0	0	6.00
Over 25,000 Cubic Feet	5,284	36,627	5.52	7,594	46,290	4.80

2007			2006			2005		
Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
232,948	\$974,499	\$3.98	236,221	\$988,656	\$3.98	239,406	\$1,000,495	\$3.98
30,153	114,871	3.40	29,606	113,403	3.40	32,802	125,429	3.40
2,822	9,503	3.13	2,886	9,864	3.13	2,854	9,488	3.13
0	0	3.00	0	0	3.00	0	0	3.00
1,429	2,626	2.40	495	1,548	2.40	434	1,379	2.40
2,398	19,828	7.96	2,524	20,703	7.96	2,514	20,855	7.96
404	3,119	6.80	475	3,648	6.80	452	3,422	6.80
41	290	6.26	0	0	6.26	1	0	6.26
0	0	6.00	0	0	6.00	0	0	6.00
0	0	4.80	0	0	4.80	0	0	4.80
10,788	52,055	3.98	11,010	53,603	3.98	11,278	53,816	3.98
18,631	69,691	3.40	16,993	62,840	3.40	19,126	69,857	3.40
22,463	75,692	3.13	27,735	92,919	3.13	28,246	93,054	3.13
0	0	3.00	0	0	3.00	0	0	3.00
73,963	210,359	2.40	171,524	210,142	2.40	78,768	210,567	2.40
131	1,520	7.96	139	1,620	7.96	110	1,297	7.96
465	3,359	6.80	416	3,014	6.80	453	3,301	6.80
1,530	10,232	6.26	1,811	12,103	6.26	1,550	10,345	6.26
0	0	6.00	0	0	6.00	0	0	6.00
11,882	65,875	4.80	16,560	87,718	4.80	26,962	138,655	4.80

City of Bucyrus
Solid Waste Utility Statistics
Last Ten Years

Type of Customer	2014			2013		
	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
Residential						
Single	747	\$78,098	\$9.65	711	\$74,521	\$9.65
Retiree	922	95,884	9.65	929	97,052	9.65
Family	3,050	535,667	15.15	3,065	540,564	15.15
Commercial	118	41,830	22.65	116	41,091	22.65

Source: City Utility Department

Note: Billings amounts represent regular pick-ups only. Rates are per month.

2012			2011			2010		
Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
680	\$71,237	\$9.65	659	\$68,940	\$9.65	641	\$67,415	\$9.65
954	99,954	9.65	967	101,551	9.65	965	101,177	9.65
3,126	547,681	15.15	3,125	546,976	15.15	3,130	547,702	15.15
118	42,967	22.65	121	47,818	22.65	125	48,288	22.65

(continued)

City of Bucyrus
Solid Waste Utility Statistics
Last Ten Years
(continued)

Type of Customer	2009			2008		
	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
Residential						
Single	626	\$66,163	\$9.65	569	\$59,952	\$9.65
Retiree	982	103,234	9.65	960	100,418	9.65
Family	3,129	543,511	15.15	3,214	553,923	15.15
Commercial	130	49,758	22.65	140	55,631	22.65

2007			2006			2005		
Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
545	\$57,585	\$9.65	575	\$60,428	\$9.50	485	\$51,642	\$9.50
968	101,413	9.65	972	102,014	9.50	989	103,664	9.50
3,279	580,928	15.15	3,309	591,051	15.00	3,427	598,700	15.00
128	38,030	22.65	126	37,436	22.50	130	37,004	22.50

City of Bucyrus
Storm Water Utility Statistics
Last Ten Years

Type of Customer	2014			2013		
	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
Residential						
Inside City Limits	5,033	\$246,678	\$4.00	5,050	\$242,280	\$4.00
Outside City Limits	68	4,784	4.00	68	4,777	4.00
Commercial						
Inside City Limits	440	333,443	4.00	448	323,943	4.00
Outside City Limits	11	35,797	4.00	12	36,159	4.00

Source: City Utility Department

Note: Billings amounts represent monthly flat rate charges only. Rates are per month.

2012			2011			2010		
Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
5,050	\$242,280	\$4.00	5,081	\$242,155	\$4.00	5,058	\$285,565	\$4.00
68	4,777	4.00	68	4,781	4.00	61	4,830	4.00
448	323,943	4.00	442	315,914	4.00	431	332,953	4.00
12	36,159	4.00	11	35,700	4.00	12	39,466	4.00

(continued)

City of Bucyrus
Storm Water Utility Statistics
Last Ten Years
(continued)

Type of Customer	2009			2008		
	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
Residential						
Inside City Limits	5,461	\$286,305	\$4.00	5,481	\$288,999	\$4.00
Outside City Limits	61	4,826	4.00	61	4,829	4.00
Commercial						
Inside City Limits	486	335,171	4.00	416	341,589	4.00
Outside City Limits	12	39,491	4.00	11	38,336	4.00

2007			2006			2005		
Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
5,461	\$287,706	\$4.00	4,842	\$246,659	\$4.00	5,117	\$288,647	\$4.00
62	4,879	4.00	60	4,793	4.00	63	4,909	4.00
416	339,012	4.00	389	318,693	4.00	410	328,822	4.00
11	36,622	4.00	10	32,993	4.00	10	36,277	4.00

City of Bucyrus
Principal Water Customers
Last Ten Years

Customer	2014			2013			2012		
	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
Crawford County Engineer	\$46,845	1	2.04%	\$38,563	1	2.01%	\$37,672	2	1.98%
Timken Roller Bearing Co.	44,044	2	1.92	37,183	3	1.93	33,467	3	1.76
General Electric	33,019	3	1.44	38,301	2	1.99	39,002	1	2.05
Home City Ice	17,690	4	0.77	13,571	5	0.70	17,785	4	0.94
Bucyrus Blades, Inc.	17,162	5	0.75	12,976	6	0.67	14,640	5	0.77
Imasen Bucyrus Tech, Inc.	16,164	6	0.70	15,125	4	0.79	13,955	6	0.73
Bucyrus Plaza	13,222	7	0.58	10,748	10	0.56	10,536	10	0.56
Wynford Local School District	13,052	8	0.57	12,649	7	0.66	12,384	7	0.65
Bucyrus Community Hospital	12,463	9	0.54	10,933	9	0.57	11,204	9	0.59
Crawford County Sherriff	12,431	10	0.53	11,618	8	0.60	12,070	8	0.64
Altercare									
HCR Manor Care									
Anchor Swan, Division of Dayco									
Stouts Cleaning Village									
William Dauch Concrete									
Paul McGlone									
Ronald Strauch									
Crawford County Home									
Total	226,092		9.84	201,667		10.48	202,715		10.67
Balance from Other Customers	2,071,682		90.16	1,722,744		89.52	1,697,305		89.33
Total Charges for Services	<u>\$2,297,774</u>		<u>100.00%</u>	<u>\$1,924,411</u>		<u>100.00%</u>	<u>\$1,900,020</u>		<u>100.00%</u>

Source: City Utility Department

2011			2010			2009			2008		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$35,269	2	1.84%	\$37,810	2	1.92%	\$37,056	1	1.89%	\$11,860	7	0.59%
33,761	3	1.76	31,256	3	1.59	22,474	3	1.15	11,131	8	0.55
42,097	1	2.19	38,113	1	1.93	22,361	4	1.14	35,680	1	1.77
18,724	4	0.97	15,243	5	0.77	14,555	6	0.74			
17,294	5	0.90	20,727	4	1.05	15,862	5	0.81			
10,390	9	0.54	10,344	10	0.53						
11,701	6	0.61	11,879	6	0.60	11,895	7	0.61	20,652	4	1.02
10,948	7	0.57	10,809	9	0.55	11,278	8	0.58			
10,721	8	0.56	11,137	7	0.57	10,654	10	0.54	15,136	6	0.75
10,037	10	0.52									
			10,933	8	0.56	11,047	9	0.57	17,628	5	0.87
						22,995	2	1.17			
									29,060	2	1.44
									27,052	3	1.34
									11,067	9	0.55
									9,285	10	0.46
<u>200,942</u>		<u>10.46</u>	<u>198,251</u>		<u>10.07</u>	<u>180,177</u>		<u>9.20</u>	<u>188,551</u>		<u>9.34</u>
<u>1,719,956</u>		<u>89.54</u>	<u>1,769,982</u>		<u>89.93</u>	<u>1,777,540</u>		<u>90.80</u>	<u>1,831,267</u>		<u>90.66</u>
<u>\$1,920,898</u>		<u>100.00%</u>	<u>\$1,968,233</u>		<u>100.00%</u>	<u>\$1,957,717</u>		<u>100.00%</u>	<u>\$2,019,818</u>		<u>100.00%</u>

(continued)

City of Bucyrus
Principal Water Customers
Last Ten Years
(continued)

Customer	2007			2006			2005		
	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
Crawford County Engineer	\$40,688	1	2.00%	\$39,430	3	1.86%	\$45,259	2	2.03%
Timken Roller Bearing Co.	36,193	3	1.78	48,088	1	2.27	72,443	1	3.25
General Electric	31,377	4	1.54	30,765	4	1.45	34,396	4	1.54
Home City Ice	12,117	9	0.59	17,237	5	0.81	22,692	5	1.02
Bucyrus Blades, Inc.	13,881	6	0.68	13,693	6	0.64	14,736	7	0.66
Imasen Bucyrus Tech, Inc.									
Bucyrus Plaza							14,779	6	0.67
Wynford Local School District	14,105	5	0.69	12,020	8	0.57	12,172	9	0.55
Bucyrus Community Hospital	12,958	7	0.64	11,228	10	0.54	13,447	8	0.60
Crawford County Sherriff									
Altercare									
HCR Manor Care	12,576	8	0.62	12,830	7	0.60	10,785	10	0.49
Anchor Swan, Division of Dayco	38,515	2	1.89	40,313	2	1.90	37,920	3	1.70
Stouts Cleaning Village									
William Dauch Concrete									
Paul McGlone									
Ronald Strauch									
Crawford County Home	<u>11,267</u>	10	<u>0.55</u>	<u>11,381</u>	9	<u>0.54</u>			
Total	223,677		10.98	236,985		11.18	278,629		12.51
Balance from Other Customers	<u>1,814,381</u>		<u>89.02</u>	<u>1,883,656</u>		<u>88.82</u>	<u>1,948,537</u>		<u>87.49</u>
Total Charges for Services	<u>\$2,038,058</u>		<u>100.00%</u>	<u>\$2,120,641</u>		<u>100.00%</u>	<u>\$2,227,166</u>		<u>100.00%</u>

City of Bucyrus
Principal Sewer Customers
Last Ten Years

Customer	2014			2013			2012		
	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
Timken Roller Bearing Co.	\$66,315	1	3.74%	\$65,040	1	3.60%	\$52,446	2	2.80%
General Electric	35,679	2	2.01	46,575	2	2.58	54,460	1	2.90
Bucyrus Blades, Inc.	21,738	3	1.22	18,987	4	1.05	22,252	3	1.19
Imasen Bucyrus Tech, Inc.	20,738	4	1.17	23,203	3	1.29	20,908	4	1.11
Bucyrus Plaza	15,670	5	0.88	14,618	7	0.81	14,202	7	0.76
Crawford County Sheriff	14,266	6	0.80	16,324	5	0.91	17,211	5	0.92
Bucyrus Community Hospital	14,149	7	0.80	14,981	6	0.83	15,512	6	0.83
Altercare	11,841	8	0.67				12,795	9	0.68
HCR Manor Care	11,625	9	0.65	12,792	10	0.71	13,772	8	0.73
Crawford County Kidney Center	11,325	10	0.64	13,886	8	0.77			
Paul McGlone				13,716	9	0.76			
Indian Valley Apartments							11,805	10	0.63
Crawford County Home									
Anchor Swan, Division of Dayco									
Stouts Cleaning Village									
Bob Evans									
Sanderi Hospitality Corp.									
Wal-Mart									
Crawford County Engineer									
Total	223,346		12.58	240,122		13.31	235,363		12.55
Balance from Other Customers	<u>1,551,811</u>		<u>87.42</u>	<u>1,564,398</u>		<u>86.69</u>	<u>1,640,207</u>		<u>87.45</u>
Total Charges for Services	<u>\$1,775,157</u>		<u>100.00%</u>	<u>\$1,804,520</u>		<u>100.00%</u>	<u>\$1,875,570</u>		<u>100.00%</u>

Source: City Utility Department

(continued)

City of Bucyrus
Principal Sewer Customers
Last Ten Years
(continued)

Customer	2011			2010			2009		
	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
Timken Roller Bearing Co.	\$56,521	2	2.93%	\$48,671	2	2.51%	\$26,204	1	1.51%
General Electric	59,890	1	3.10	50,608	1	2.62	21,865	3	1.26
Bucyrus Blades, Inc.	27,456	3	1.42	34,190	3	1.76	22,389	2	1.29
Imasen Bucyrus Tech, Inc.	14,162	6	0.73	13,688	9	0.70			
Bucyrus Plaza	13,916	7	0.72	13,825	7	0.71	12,143	10	0.70
Crawford County Sheriff	14,615	5	0.75	15,381	4	0.78	13,115	9	0.75
Bucyrus Community Hospital	15,012	4	0.78	14,747	6	0.76	14,715	6	0.85
Altercare	13,223	8	0.68	13,583	10	0.70			
HCR Manor Care	12,028	10	0.61	14,873	5	0.76	13,816	7	0.79
Crawford County Kidney Center									
Paul McGlone									
Indian Valley Apartments	12,534	9	0.65				16,521	5	0.95
Crawford County Home				13,759	8	0.71	13,348	8	0.77
Anchor Swan, Division of Dayco							17,656	4	1.02
Stouts Cleaning Village									
Bob Evans									
Sanderi Hospitality Corp.									
Wal-Mart									
Crawford County Engineer									
Total	239,357		12.37	233,325		12.01	171,772		9.89
Balance from Other Customers	<u>1,695,833</u>		<u>87.63</u>	<u>1,708,740</u>		<u>87.99</u>	<u>1,564,276</u>		<u>90.11</u>
Total Charges for Services	<u>\$1,935,190</u>		<u>100.00%</u>	<u>\$1,942,065</u>		<u>100.00%</u>	<u>\$1,736,048</u>		<u>100.00%</u>

2008			2007			2006			2005		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$13,112	8	0.77%	\$49,841	1	3.14%	\$72,511	1	4.37%	\$121,034	1	6.74%
36,611	1	2.16	28,527	3	1.81	26,636	4	1.60	36,067	3	2.01
			16,400	4	1.03	16,201	5	0.97	17,725	5	0.99
			11,786	8	0.74	11,339	10	0.68	11,566	9	0.64
			10,589	10	0.67				17,742	4	1.00
14,184	7	0.84	11,599	9	0.73	11,395	9	0.69	9,382	10	0.53
			14,929	5	0.94	12,371	8	0.75	12,092	8	0.67
19,461	4	1.15	14,380	6	0.91	14,773	6	0.90	13,082	7	0.73
11,225	9	0.66									
28,184	2	1.66									
			13,960	7	0.88	13,935	7	0.84	13,341	6	0.74
			43,333	2	2.74	47,804	2	2.88	43,140	2	2.40
21,461	3	1.27									
17,329	5	1.02									
15,984	6	0.94									
10,830	10	0.64									
						39,430	3	2.37			
188,381		11.12	215,344		13.59	266,395		16.05	295,171		16.45
1,505,371		88.88	1,369,777		86.41	1,392,902		83.95	1,499,438		83.55
<u>\$1,693,752</u>		<u>100.00%</u>	<u>\$1,585,121</u>		<u>100.00%</u>	<u>\$1,659,297</u>		<u>100.00%</u>	<u>\$1,794,609</u>		<u>100.00%</u>

City of Bucyrus
Principal Solid Waste Customers
Last Ten Years

Customer	2014			2013			2012		
	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
Ridgewood Senior Villas	\$7,360	1	0.88%	\$7,360	1	0.87%	\$7,342	1	0.85%
C & R Ventures, LLC	2,289	2	0.27	2,289	2	0.27	2,289	2	0.26
Larno Apartments	1,548	3	0.18	1,548	4	0.18	1,419	6	0.17
Bilmar Apartments	1,290	4	0.15						
Bucyrus True Value	1,016	5	0.12	1,016	8	0.12	1,016	10	0.12
A1 Glass	1,016	6	0.12	1,016	7	0.12	1,016	9	0.12
Dr. Roy Harris	1,016	7	0.12	1,016	6	0.12	1,016	8	0.12
Mark-Ray LLC	931	8	0.11	1,016	5	0.12	1,016	7	0.12
Indian Valley Apartments	849	9	0.10	849	9	0.10			
Lifestar	774	10	0.09						
Furner Floor Covering				1,820	3	0.22	1,560	4	0.18
Zornes Auction Factory				774	10	0.09			
Crecenio J Ornels							2,044	3	0.24
Del-Mar							1,560	5	0.18
Dairy Crest									
Copia Aequitas, LLC									
Stan Eussey									
American Red Cross									
Bucyrus Community Physicians									
Los Arrieros Mexican Restaurant									
Vermillan Enterprises									
ABC Auto Body									
National Properties									
Ridgeton Restoration									
Bistro 98									
Mitchell Cooper									
Willard Properties									
Total	18,089		2.14	18,704		2.21	20,278		2.36
Balance from Other Customers	828,900		97.86	826,021		97.79	839,427		97.64
Total Charges for Services	<u>\$846,989</u>		<u>100.00%</u>	<u>\$844,725</u>		<u>100.00%</u>	<u>\$859,705</u>		<u>100.00%</u>

Source: City Utility Department

2011			2010			2009			2008		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$7,256	1	0.84%	\$7,179	1	0.80%						
1,996	3	0.23									
						\$2,044	3	0.23%			
			1,016	6	0.12	1,560	5	0.18	\$1,016	10	0.12%
1,016	9	0.12	1,016	5	0.12	5,194	1	0.60	1,016	8	0.12
1,016	8	0.12	1,016	8	0.12				1,016	7	0.12
1,016	7	0.12	1,016	9	0.12	1,016	10	0.12			
									4,083	1	0.46
1,560	4	0.18	1,560	4	0.18	1,016	9	0.12	1,561	3	0.18
2,044	2	0.24	2,044	2	0.24						
1,560	5	0.18	1,560	3	0.18	1,016	8	0.12	1,560	4	0.18
1,300	6	0.15				1,016	7	0.12	1,040	5	0.12
1,016	10	0.12	1,016	7	0.12	1,019	6	0.12			
			934	10	0.11				1,019	6	0.12
						3,769	2	0.44			
						1,560	4	0.18			
									2,043	2	0.23
									1,016	9	0.12
<u>19,780</u>	<u>2.30</u>	<u>18,357</u>	<u>2.11</u>	<u>19,210</u>	<u>2.23</u>	<u>15,370</u>	<u>1.77</u>				
<u>840,465</u>	<u>97.70</u>	<u>850,912</u>	<u>97.89</u>	<u>840,407</u>	<u>97.77</u>	<u>854,152</u>	<u>98.23</u>				
<u>\$860,245</u>	<u>100.00%</u>	<u>\$869,269</u>	<u>100.00%</u>	<u>\$859,617</u>	<u>100.00%</u>	<u>\$869,522</u>	<u>100.00%</u>				

(continued)

City of Bucyrus
Principal Solid Waste Customers
Last Ten Years
(continued)

Customer	2007			2006			2005		
	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
Ridgewood Senior Villas									
C & R Ventures, LLC									
Larno Apartments									
Bilmar Apartments									
Bucyrus True Value	\$1,016	7	0.12%	\$1,016	6	0.11%	\$1,011	7	0.11%
A1 Glass	1,016	6	0.12	1,016	5	0.11	1,011	6	0.11
Dr. Roy Harris	1,016	8	0.12	1,016	7	0.11	1,002	9	0.11
Mark-Ray LLC									
Indian Valley Apartments	4,932	1	0.58	4,083	1	0.46	3,984	1	0.44
Furner Floor Covering	1,561	3	0.18	1,561	3	0.17	1,613	3	0.18
Zornes Auction Factory									
Crecenio J Ornels									
Del-Mar									
Dairy Crest							594	10	0.07
Copia Aequitas, LLC									
Stan Eussey									
American Red Cross									
Bucyrus Community Physicians									
Los Arrieros Mexican Restaurant	2,078	2	0.25	2,044	2	0.24	1,022	5	0.12
Vermillan Enterprises	1,050	5	0.12	1,016	8	0.11			
ABC Auto Body	1,560	4	0.18	1,560	4	0.17	1,553	4	0.17
National Properties	786	9	0.09						
Ridgeton Restoration	774	10	0.09	774	9	0.09			
Bistro 98				774	10	0.09			
Mitchell Cooper							1,621	2	0.19
Willard Properties							1,010	8	0.11
Total	15,789		1.85	14,860		1.66	14,421		1.61
Balance from Other Customers	835,435		98.15	878,177		98.34	882,757		98.39
Total Charges for Services	<u>\$851,224</u>		<u>100.00%</u>	<u>\$893,037</u>		<u>100.00%</u>	<u>\$897,178</u>		<u>100.00%</u>

City of Bucyrus
Principal Storm Water Customers
Last Ten Years

Customer	2014			2013			2012		
	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
Timken Roller Bearing Co.	\$26,018	1	3.75%	\$26,018	1	3.84%	\$24,749	1	3.63%
Anchor Swan, Division of Dayco	22,916	2	3.30	22,915	2	3.38	20,748	2	3.05
General Electric	16,832	3	2.42	16,832	3	2.49	15,732	3	2.31
Baja Industrial, LLC	11,206	4	1.61	11,206	4	1.65	11,206	4	1.64
Bucyrus City School District	11,006	5	1.58	11,006	5	1.63	11,006	5	1.61
Crawford County	9,899	6	1.42	9,899	6	1.46	9,899	6	1.45
Imasen Bucyrus Tech, Inc.	8,723	7	1.26	8,723	7	1.29	7,548	9	1.11
Ohio Locomotive Crane	8,376	8	1.21	8,376	8	1.24	7,548	8	1.11
Wal-Mart	7,955	9	1.14	8,005	9	1.18	8,554	7	1.25
Bucyrus Precision Tech	6,795	10	0.98	6,795	10	1.00			
Artic Cat							6,787	10	1.00
Total	129,726		18.67	129,775		19.16	123,777		18.16
Balance from Other Customers	565,257		81.33	547,481		80.84	557,876		81.84
Total Charges for Services	<u>\$694,983</u>		<u>100.00%</u>	<u>\$677,256</u>		<u>100.00%</u>	<u>\$681,653</u>		<u>100.00%</u>

Source: City Utility Department

(continued)

City of Bucyrus
Principal Storm Water Customers
Last Ten Years
(continued)

Customer	2011			2010			2009		
	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
Timken Roller Bearing Co.	\$24,326	1	3.59%	\$24,326	1	3.60%	\$24,326	1	3.60%
Anchor Swan, Division of Dayco	20,026	2	2.96	20,026	2	2.96	20,026	2	2.96
General Electric	15,365	3	2.27	15,365	3	2.27	15,365	3	2.27
Baja Industrial, LLC	11,206	4	1.65	10,231	5	1.51	13,462	4	1.99
Bucyrus City School District	11,006	5	1.63	11,006	4	1.63	6,343	10	0.94
Crawford County	10,022	6	1.48	10,195	6	1.51	10,195	5	1.51
Imasen Bucyrus Tech, Inc.	6,960	9	1.03	6,960	9	1.03	6,960	8	1.03
Ohio Locomotive Crane	8,376	8	1.24	8,376	8	1.24	8,376	7	1.24
Wal-Mart	8,554	7	1.26	8,554	7	1.27	8,554	6	1.26
Bucyrus Precision Tech									
Artic Cat	<u>6,787</u>	10	<u>1.00</u>	<u>6,787</u>	10	<u>1.00</u>	<u>6,787</u>	10	<u>1.00</u>
Total	122,628		18.11	121,826		18.02	120,394		17.80
Balance from Other Customers	<u>554,608</u>		<u>81.89</u>	<u>554,368</u>		<u>81.98</u>	<u>556,094</u>		<u>82.20</u>
Total Charges for Services	<u>\$677,236</u>		<u>100.00%</u>	<u>\$676,194</u>		<u>100.00%</u>	<u>\$676,488</u>		<u>100.00%</u>

2008			2007			2006			2005		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$24,326	1	3.55%	\$24,326	2	2.95%	\$24,326	2	3.37%	\$24,326	2	3.65%
20,026	2	2.93	20,026	3	2.43	20,359	3	2.82	20,026	3	3.01
15,365	3	2.24	15,364	4	1.86	15,542	4	2.15	15,365	4	2.31
13,462	4	1.97	27,506	1	3.33	27,279	1	3.77	27,282	1	4.10
8,458	7	1.24	8,458	7	1.03	8,458	7	1.17	8,458	7	1.27
10,195	5	1.48	10,213	5	1.24	10,195	5	1.41	10,195	5	1.53
6,960	9	1.02	6,960	9	0.84	6,960	9	0.96	6,960	9	1.04
8,376	8	1.22	8,376	8	1.02	8,376	8	1.16	8,376	8	1.26
8,554	6	1.25	8,554	6	1.04	8,625	6	1.19	8,554	6	1.28
6,787	10	1.00	6,787	10	0.82	6,844	10	0.95	6,222	10	0.93
122,509		17.90	136,570		16.56	136,964		18.95	135,764		20.38
561,945		82.10	688,371		83.44	585,661		81.05	530,294		79.62
<u>\$684,454</u>		<u>100.00%</u>	<u>\$824,941</u>		<u>100.00%</u>	<u>\$722,625</u>		<u>100.00%</u>	<u>\$666,058</u>		<u>100.00%</u>

City of Bucyrus
 Number of Water and Sewer Customers by Type
 Last Ten Years

Year	Water		Sewer		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
2014	5,062	457	5,013	445	10,075	902
2013	5,051	460	5,004	449	10,055	909
2012	5,081	463	5,037	454	10,118	917
2011	5,102	460	5,060	448	10,162	908
2010	5,128	461	5,085	450	10,213	911
2009	5,140	466	5,100	454	10,240	920
2008	5,168	464	5,129	452	10,297	916
2007	5,226	461	5,210	453	10,436	914
2006	5,274	467	5,230	460	10,504	927
2005	5,304	465	5,267	457	10,571	922

Source: City Utility Department

City of Bucyrus
 Water Produced and Consumed and Wastewater Treated
 Last Ten Years

Year	Gallons of Water Produced	Gallons of Water Consumed	Gallons of Water City Usage	Gallons of Water Unbilled	Average Percent Unbilled	Gallons of Wastewater Treated
2014	466,387,000	290,644,847	32,500,000	143,242,153	33.01%	37,560,000
2013	471,893,000	299,266,497	32,500,000	140,126,503	31.89	41,700,000
2012	472,672,000	305,976,900	41,250,000	125,445,100	29.08	36,950,000
2011	470,120,000	310,195,600	32,500,000	127,424,400	29.12	37,030,000
2010	458,550,000	310,298,076	32,500,000	115,751,924	27.17	29,770,000
2009	459,495,000	306,221,259	32,500,000	120,773,741	28.28	34,440,000
2008	474,468,000	323,682,788	37,500,000	113,285,212	25.93	40,080,000
2007	490,465,000	342,809,148	59,500,000	88,155,852	20.46	37,500,000
2006	472,447,000	424,385,706	17,000,000	31,061,294	6.82	38,590,000
2005	506,256,000	373,507,068	41,250,000	91,498,932	19.68	36,020,000

Source: City Utility Department

City of Bucyrus
Ratios of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities			Business-Type Activities			
	Special Assessment Bonds	OPWC Loans	Capital Leases	General Obligation Revenue Bonds	Mortgage Revenue Bonds	OWDA Loans	OPWC Loans
2014	\$58,000	\$148,000	\$54,869	\$0	\$0	\$3,396,853	\$558,619
2013	69,000	156,000	0	0	0	3,374,816	602,853
2012	80,000	164,000	0	0	0	3,815,473	534,454
2011	91,000	172,000	4,379	510,000	0	4,177,808	575,055
2010	102,000	180,000	6,384	1,010,000	0	3,736,353	615,656
2009	113,000	188,000	18,613	1,495,000	0	4,037,567	656,257
2008	124,000	192,000	40,207	1,654,626	0	4,327,028	683,048
2007	134,000	200,000	56,968	2,041,039	0	4,605,194	736,631
2006	144,000	0	47,174	2,418,766	0	5,343,267	478,214
2005	153,000	0	27,128	2,792,807	0	6,022,955	416,407

Source: City Records

(1) See Schedule on S-60 for population and personal income. These ratios are calculated using population and personal income for the prior calendar year.

<u>Total Debt</u>	<u>Per Capita</u>	<u>Percentage of Personal Income</u>
\$4,216,341	\$341.07	1.78%
4,202,669	339.97	1.79
4,593,927	371.62	1.96
5,530,242	447.36	2.25
5,650,393	457.08	2.30
6,508,437	492.17	2.89
7,020,909	530.92	3.12
7,773,832	587.86	3.45
8,431,421	637.58	3.74
9,412,297	711.76	4.18

City of Bucyrus
Ratio of General Bonded Debt to Estimated Actual Value
and Bonded Debt Per Capita
Last Ten Years

Year	Population	Estimated Actual Value	Gross Bonded Debt	Bonded Debt Per Capita	Bonded Debt to Estimated Actual Value
2014	12,362	\$418,807,753	\$0	\$0.00	0.00%
2013	12,362	422,652,339	0	0.00	0.00
2012	12,362	480,439,675	0	0.00	0.00
2011	12,362	484,778,500	510,000	41.26	0.11
2010	12,362	484,196,018	1,010,000	81.70	0.21
2009	13,224	507,744,017	1,495,000	113.05	0.29
2008	13,224	641,401,392	1,654,626	125.12	0.26
2007	13,224	649,153,905	2,041,039	154.34	0.31
2006	13,224	590,495,041	2,418,766	182.91	0.41
2005	13,224	569,971,771	2,792,807	211.19	0.49

Source: City Records
Crawford County Auditor

City of Bucyrus
 Computation of Direct and Overlapping Debt for Governmental Activities
 December 31, 2014

Political Subdivision	Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City
City of Bucyrus	\$260,869	100%	\$260,869
Bucyrus City School District	9,370,000	81	7,589,700
Wynford Local School District	4,514,995	11	496,649
Colonel Crawford Local School District	11,910,000	8	952,800
Total Overlapping Debt	25,794,995		9,039,149
Total	\$26,055,864		\$9,300,018

Source: Crawford County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the City by the total assessed valuation of the political subdivision. The valuations used were for the 2014 collection year.

City of Bucyrus
Computation of Legal Debt Margin
Last Ten Years

	2014	2013	2012	2011
Total Assessed Valuation	<u>\$151,112,220</u>	<u>\$152,268,850</u>	<u>\$172,195,600</u>	<u>\$173,531,080</u>
Overall Debt Limitation - 10.5 Percent of Assessed Valuation	15,866,783	15,988,229	18,080,538	18,220,763
Gross Indebtedness	4,161,472	4,202,669	4,633,927	5,575,863
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Bonds	58,000	69,000	80,000	91,000
General Obligation Revenue Bonds	0	0	0	510,000
OWDA Loans	3,396,853	3,374,816	3,815,473	4,177,808
OPWC Loans	<u>706,619</u>	<u>758,853</u>	<u>698,454</u>	<u>747,055</u>
Net Indebtedness	0	0	40,000	50,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within 10.5 Percent Limitation	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>50,000</u>
Legal Debt Margin Within 10.5 Percent Limitation	<u>\$15,866,783</u>	<u>\$15,988,229</u>	<u>\$18,040,538</u>	<u>\$18,170,763</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	100.00%	100.00%	99.78%	99.73%
Unvoted Debt Limitation - 5.5 Percent of Assessed Valuation	\$8,311,172	\$8,374,787	\$9,470,758	\$9,544,209
Gross Indebtedness	4,161,472	4,202,669	4,633,927	5,575,863
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Bonds	58,000	69,000	80,000	91,000
General Obligation Revenue Bonds	0	0	0	510,000
OWDA Loans	3,396,853	3,374,816	3,815,473	4,177,808
OPWC Loans	<u>706,619</u>	<u>758,853</u>	<u>698,454</u>	<u>747,055</u>
Net Indebtedness	0	0	40,000	50,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within 5.5 Percent Limitation	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>50,000</u>
Legal Debt Margin Within 5.5 Percent Limitation	<u>\$8,311,172</u>	<u>\$8,374,787</u>	<u>\$9,430,758</u>	<u>\$9,494,209</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	100.00%	100.00%	99.58%	99.48%

Source: City Records

2010	2009	2008	2007	2006	2005
<u>\$173,309,560</u>	<u>\$181,555,690</u>	<u>\$186,949,790</u>	<u>\$197,370,630</u>	<u>\$187,400,510</u>	<u>\$190,847,103</u>
18,197,504	19,063,347	19,629,728	20,723,916	19,677,054	20,038,946
5,734,009	6,599,824	7,426,076	8,255,825	9,015,481	10,107,362
30,000	40,000	50,000	60,000	70,000	80,000
102,000	113,000	124,000	134,000	144,000	153,000
1,010,000	1,495,000	1,970,000	2,430,000	2,880,000	3,325,000
3,736,353	4,037,567	4,327,028	4,605,194	5,343,267	6,022,955
795,656	844,257	875,048	936,631	478,214	416,407
60,000	70,000	80,000	90,000	100,000	110,000
0	0	0	0	0	0
60,000	70,000	80,000	90,000	100,000	110,000
<u>\$18,137,504</u>	<u>\$18,993,347</u>	<u>\$19,549,728</u>	<u>\$20,633,916</u>	<u>\$19,577,054</u>	<u>\$19,928,946</u>
99.67%	99.63%	99.59%	99.57%	99.49%	99.45%
\$9,532,026	\$9,985,563	\$10,282,238	\$10,855,385	\$10,307,028	\$10,496,591
5,734,009	6,599,824	7,426,076	8,255,825	9,015,481	10,107,362
30,000	40,000	50,000	60,000	70,000	80,000
102,000	113,000	124,000	134,000	144,000	153,000
1,010,000	1,495,000	1,970,000	2,430,000	2,880,000	3,325,000
3,736,353	4,037,567	4,327,028	4,605,194	5,343,267	6,022,955
795,656	844,257	875,048	936,631	478,214	416,407
60,000	70,000	80,000	90,000	100,000	110,000
0	0	0	0	0	0
60,000	70,000	80,000	90,000	100,000	110,000
<u>\$9,472,026</u>	<u>\$9,915,563</u>	<u>\$10,202,238</u>	<u>\$10,765,385</u>	<u>\$10,207,028</u>	<u>\$10,386,591</u>
99.37%	99.30%	99.22%	99.17%	99.03%	98.95%

City of Bucyrus
Mortgage Revenue Bond Coverage
Water Enterprise Fund
Last Ten Years

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service
2014	\$2,318,761	\$1,486,386	\$832,375
2013	1,945,794	1,527,614	418,180
2012	1,941,178	1,841,424	99,754
2011	1,961,116	2,213,608	(252,492)
2010	1,986,375	1,269,861	716,514
2009	1,964,930	1,703,730	261,200
2008	2,113,477	1,618,356	495,121
2007	2,061,824	1,690,038	371,786
2006	2,147,522	1,376,874	770,648
2005	2,249,435	1,378,965	870,470

Source: City Records

(1) Total revenues (including interest).

(2) Total operating expenses exclusive of depreciation.

(3) Includes principal and interest of mortgage revenue bonds only.
It does not include the general obligation revenue bonds, OWDA loans, or OPWC loans.

(3) Debt Service Requirements

Principal	Interest	Total	Coverage
\$0	\$0	\$0	\$0.00
0	0	0	0.00
0	0	0	0.00
0	0	0	0.00
0	0	0	0.00
0	0	0	0.00
0	0	0	0.00
0	0	0	0.00
0	0	0	0.00
425,000	23,801	448,801	1.94

City of Bucyrus
Demographic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita	School Enrollment (3)	Crawford County Unemployment Rate (4)
2014	12,362	\$237,214,418	\$19,189	1,502	5.30%
2013	12,362	234,680,208	18,984	1,574	7.60
2012	12,362	234,334,072	18,956	1,395	7.80
2011	12,362	245,657,664	19,872	1,701	9.90
2010	12,362	245,657,664	19,872	1,783	11.20
2009	13,224	225,165,048	17,027	1,687	14.20
2008	13,224	225,165,048	17,027	1,833	8.70
2007	13,224	225,165,048	17,027	1,802	6.90
2006	13,224	225,165,048	17,027	1,910	6.50
2005	13,224	225,165,048	17,027	2,034	6.70

Source: (1) City Directory

(2) Computation of per capita personal income multiplied by population

(3) Bucyrus City School District, Holy Trinity Catholic School, and Good Hope Lutheran Preschool

(4) U.S. Department of Labor: Bureau of Labor Statistics

Note: Unemployment rate for City was not available.

City of Bucyrus
Principal Employers
Current Year and Nine Years Ago

Employer	Type of Business	December 31, 2014			December 31, 2005		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
Imasen Bucyrus Tech, Inc.	Manufacturing	780	1	13.39%	682	1	11.39%
Spherion Employment Services	Employment Services	720	2	12.36			
Acloche Employment Services	Employment Services	674	3	11.57			
Crawford County	Government	394	4	6.77	430	3	7.19
General Electric	Manufacturing	394	5	6.77	217	8	3.63
Bucyrus Precision Tech	Manufacturing	378	6	6.49	253	7	4.23
Bucyrus Community Hospital	Public Health	366	7	6.29	338	5	5.65
Bucyrus City School District	Education	355	8	6.10	424	4	7.09
Wal-Mart	Retail	279	9	4.79			
United Ohio Insurance Co.	Insurance	203	10	3.49			
Baja Marine Corp.	Manufacturing				542	2	9.06
TPI Acquisition Subsidiary, Inc.	Manufacturing				329	6	5.50
Centurian Financial	Insurance				189	9	3.16
Bucyrus Blades, Inc.	Manufacturing				178	10	2.98
	Total	<u>4,543</u>		<u>78.02%</u>	<u>3,582</u>		<u>59.88%</u>
	Total City Employment	<u>5,823</u>			<u>5,982</u>		

Source: City Auditor

Note: 2014 employment is based on 2010 census.

City of Bucyrus
 Full-Time City Government Employees by Function/Department
 Last Ten Years

Function/Department	2014	2013	2012	2011	2010
Security of Persons and Property					
Police	26	20	20	21	26
Fire	16	16	16	12	15
Leisure Time Activities	1	1	0	1	1
Transportation	4	4	4	4	4
Basic Utility Services					
Water	14	14	13	14	14
Sewer	8	8	8	8	7
Solid Waste	7	6	7	8	7
General Government	<u>12</u>	<u>13</u>	<u>11</u>	<u>12</u>	<u>14</u>
Totals	<u><u>88</u></u>	<u><u>82</u></u>	<u><u>79</u></u>	<u><u>80</u></u>	<u><u>88</u></u>

Source: City Auditor

Method: Only full-time employees are included as of December 31.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
26	25	26	22	24
16	16	16	16	16
1	1	1	1	1
4	4	4	4	4
13	14	14	14	16
8	8	8	8	7
8	8	8	8	8
<u>13</u>	<u>14</u>	<u>12</u>	<u>13</u>	<u>17</u>
<u><u>89</u></u>	<u><u>90</u></u>	<u><u>89</u></u>	<u><u>86</u></u>	<u><u>93</u></u>

City of Bucyrus
Operating Indicators by Function/Department
Last Ten Years

Function/Department	2014	2013	2012	2011	2010
Security of Persons and Property - Police					
Total Calls for Services	12,546	11,043	19,000	20,000	20,000
Number of Traffic Citations Issued	502	323	501	531	557
Number of Parking Citations Issued	132	113	127	208	303
Number of Criminal Arrests	2,617	1,436	1,322	2,249	1,152
Number of Accident Reports Completed	303	238	262	348	371
Animal Warden Service Calls Responded to	32	26	57	60	62
Police Department Auxiliary Hours Worked	758	684	875	654	1,105
DUI Arrests	24	21	20	36	38
Motor Vehicle Accidents	303	238	262	348	371
Gasoline and Oil Costs of Fleet	\$46,981	\$41,093	\$43,835	\$39,078	\$39,611
Security of Persons and Property - Fire					
Fire Calls	668	700	678	865	1,174
Fires with Loss	34	18	23	24	23
Fires with Losses Exceeding \$10,000	13	6	6	6	8
Total Fire Losses	\$643,850	\$329,350	\$714,550	\$336,650	\$493,500
Fire Safety Inspections	41	45	70	102	120
Number of Times Mutual Aid Given to Fire and EMS	12	9	20	0	8
Number of Times Mutual Aid Received for Fire and EMS	2	1	2	0	2
Leisure Time Activities					
Swimming Pool Receipts	\$17,296	\$12,270	\$25,348	\$24,754	\$27,989
Park Shelter Rentals	\$9,154	\$9,255	\$7,885	\$7,920	\$6,555
Pop Concession Receipts	\$2,567	\$2,668	\$2,895	\$2,581	\$3,800
Basic Utility Services					
Refuse Disposal per Year (in tons)	4,845	4,800	4,531	4,789	4,736
Transportation					
Street Improvements-Asphalt Overlay (linear feet)	15,400	25,843	12,105	20,420	0
Crackseal Coating Program (miles)	0	0	0	2	6
Street Repair (hours) (curbs, aprons, berms, asphalt)	510	605	701	726	752
Street Sweeper (hours)	765	611	777	537	1,105
Cold Patch (hours)	278	260	292	280	275
Sewer and Sanitary Calls for Service	315	470	413	452	556
After Hours Sewer Calls (hours)	27	25	15	12	15
Sewer Crew (hours)	3,215	2,650	3,925	4,250	4,625
Sewer Jet, Vac-All, Other Services (hours)	152	102	176	327	321
Leaf Collection (hours)	1,452	1,310	1,226	1,218	1,220
Holiday Lights Setup (hours)	8	8	8	8	8
Equipment Repair/Body Shop (hours)	1,910	1,960	1,950	2,000	1,800
Sign Department (hours)	502	600	450	416	340
Tons of Snow Melting Salt Purchased	812	436	297	751	1,026
Cost of Salt Purchased	\$37,272	\$20,034	\$15,867	\$40,993	\$63,217
Gallons of Brine Used	3,000	275	7,500	3,000	13,645
General Government					
Council and Clerk					
Number of Ordinances Passed	57	47	51	52	35
Number of Resolutions Passed	25	28	33	45	37
Number of Planning Commission Docket Items	8	2	9	15	14
Zoning Board of Appeals Docket Items	11	9	14	27	22

2009	2008	2007	2006	2005
20,000	20,000	11,000	6,178	5,298
545	429	541	542	527
310	286	277	227	189
1,613	1,131	1,308	1,209	1,064
411	453	485	479	497
37	39	36	8	58
1,303	930	1,255	1,468	1,169
58	36	66	58	38
411	453	485	479	497
\$29,047	\$41,269	\$33,510	\$34,569	\$28,045
1,052	1,144	864	685	734
27	39	23	35	22
9	9	18	10	7
\$968,450	\$275,050	\$291,000	\$395,475	\$207,005
76	89	98	54	40
13	18	14	19	10
2	0	1	2	0
\$20,928	\$22,267	\$26,455	\$28,709	\$30,451
\$7,065	\$7,535	\$6,760	\$6,965	\$6,390
\$3,993	\$4,290	\$3,887	\$3,843	\$4,087
4,921	4,994	6,817	5,443	5,402
18,031	5,600	41,961	18,000	18,000
7	10	4	18	10
725	1,202	1,560	400	880
1,125	358	437	753	1,100
270	250	210	112	280
425	658	705	450	520
6	12	20	16	25
4,728	3,443	3,895	3,578	4,159
325	322	225	2,805	350
1,200	1,225	1,150	1,400	1,400
8	8	8	8	8
1,880	2,480	2,071	1,857	1,800
352	775	800	364	416
596	1,038	752	121	221
\$37,737	\$53,308	\$38,152	\$25,655	\$19,146
11,250	18,173	17,147	2,850	898
57	60	48	60	51
35	40	48	48	37
19	12	29	18	13
26	16	23	21	10

City of Bucyrus
 Operating Indicators by Function/Department
 Last Ten Years
 (continued)

Function/Department	2014	2013	2012	2011	2010
Finance Department					
Number of Checks/Vouchers Issued	2,783	2,696	2,466	2,727	2,807
Number of Receipts Issued	595	478	457	464	520
Number of Budget Adjustments Issued	13	5	13	17	14
Income Tax Department					
Number of Individual Returns	6,268	6,164	5,919	6,500	6,907
Number of Business Returns	815	724	733	711	691
Number of Business Withholding Accounts	673	665	559	730	4,969
Amount of Penalties and Interest Collected	\$61,895	\$50,295	\$54,023	\$62,552	\$66,437
Annual Number of Reconciliations of Withholdings Processed	5,501	5,269	5,051	5,116	4,969
Civil Service					
Number of Police Entry Tests Administered	0	1	0	0	1
Number of Fire Entry Tests Administered	0	0	1	0	0
Number of Police Promotional Tests Administered	2	1	0	0	0
Number of Fire Promotional Tests Administered	2	0	0	0	0
Number of Other Tests Administered	0	3	0	0	0
Water Department					
Average Number of Water Accounts Billed Monthly	5,511	5,510	5,855	5,562	5,521
Sanitary Sewer Department					
Total Flow of Wastewater Treatment Plant (millions of gallons)	37.56	41.70	36.95	37.03	29.77
Average Daily Flow (millions)	3.13	3.48	3.07	3.09	2.48
Tons of Dry Sludge Removed	958	739	659	738	886
Building Department Indicators					
Number of Building, Zoning, and Demolition Permits Issued	200	330	304	240	275

Source: City Records

n/a - not available

2009	2008	2007	2006	2005
2,818	3,012	3,170	2,821	2,861
485	474	483	516	459
11	3	8	5	11
6,961	6,282	6,532	7,416	7,052
678	655	627	661	693
5,047	4,973	5,065	5,006	4,854
\$66,635	\$49,294	\$60,822	\$86,962	\$74,059
5,047	4,973	5,065	5,006	4,854
0	1	0	2	0
0	1	0	0	0
0	0	0	0	2
0	1	0	0	0
0	0	3	0	0
5,606	5,632	5,685	5,741	5,794
34.44	40.80	37.50	38.59	36.20
2.87	3.34	3.13	3.22	3.00
738	700	627	763	729
309	379	207	118	119

City of Bucyrus
Capital Assets by Function/Program
Last Ten Years

Function/Program	2014	2013	2012	2011	2009
Security of Persons and Property-Police					
Stations	1	1	1	1	1
Vehicles	14	10	12	8	10
Security of Persons and Property-Fire					
Stations	1	1	1	1	1
Vehicles	6	6	6	6	6
Leisure Time Activities					
Number of Parks	5	5	5	5	5
Number of Playgrounds	3	3	3	3	3
Number of Swimming Pools	1	1	1	1	1
Transportation					
Airport Buildings	2	2	2	2	2
Street Garages	1	1	1	1	1
Streets (miles)	89.6	89.6	89.6	89.6	89.6
Vehicles	15	15	15	15	12
General Government					
Buildings	2	2	2	2	2
Vehicles	2	1	1	1	1
Water					
Water Lines (miles)	83.2	83.2	83.2	83.2	82.2
Vehicles	7	7	7	7	7
Sewer					
Sewer Lines (miles)	81.3	81.3	81.3	81.3	81.2
Vehicles	1	1	1	1	1
Storm Water					
Storm Water Lines (miles)	23.6	23.6	23.6	23.6	22.4
Solid Waste					
Vehicles	3	3	3	3	5

Source: City Records

2009	2008	2007	2006	2005
1 10	1 10	1 13	1 11	1 11
1 6	1 6	1 6	1 7	1 7
5 3 1	5 3 1	5 3 1	5 3 1	5 3 1
2 1 89.6 12	2 1 89.6 11	2 1 89.6 13	2 1 89.6 12	2 1 89.4 11
2 1	2 1	2 1	2 1	2 2
82.2 7	82.2 8	82.2 7	82.2 7	81.9 7
81.2 1	81.2 1	81.2 1	81.2 1	81.0 1
22.4	22.4	21.5	21.5	19.6
5	4	4	5	5

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Dave Yost • Auditor of State

CITY OF BUCYRUS

CRAWFORD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 1, 2015**