



Dave Yost • Auditor of State

CITY OF BUCYRUS
CRAWFORD COUNTY

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Dave Yost • Auditor of State

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

City of Bucyrus
Crawford County
500 S. Sandusky Ave.
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, Ohio, (the City) as of and for the year ended December 31, 2012, 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 17, 2013.

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.

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*.

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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 17, 2013

CITY OF BUCYRUS, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2012

INTRODUCTORY
SECTION

CITY OF BUCYRUS, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2012

Prepared By:

City Auditor

JOYCE M. SCHIFER

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CITY OF BUCYRUS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012

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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 17, 2013

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, 2012. 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 insure 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.

The State of Ohio Auditor's Office has issued an unmodified opinion on the City of Bucyrus' financial statements for the year ended December 31, 2012. 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 economy in turmoil, 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 low of 6.5 percent (2006) to a high of 16.8 percent at June 30, 2009, and 7.8 percent at year end in Crawford County.

As a result of the current economic conditions and cuts in local government funding by the State legislature, it has become 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.

LONG-TERM FINANCIAL PLANNING

Unassigned fund balance in the General Fund at year end was 21 percent of General Fund revenues for 2012. 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 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. Unfortunately, due to current economic conditions, construction of this plant has been postponed for the present time.

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 allowable 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 stormwater lines on Charles Street from Spring Street west to the river. The City is continuing with a stormwater separation project in 2013 on Spring Street. 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 to be received during 2012 and 2013. This program will provide funds for interim/emergency rent assistance for thirty-six households, rehabilitation of six homes, and repairs for twelve homes.

In 2012, a Community Development Block Grant (CDBG), in the amount of \$62,000, was used to assist the Crawford County Council on Aging with their transportation program, to make sewer repairs on Wingert Street, and to demolish eight homes within the City. For 2013, CDBG resources, in the amount of \$54,000, will be used to assist the Crawford County Council on Aging with their transportation program and replace 856 linear feet of water line on East Street.

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, 2011. 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 2012 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,



Joyce M. Schifer
Bucyrus City Auditor

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, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



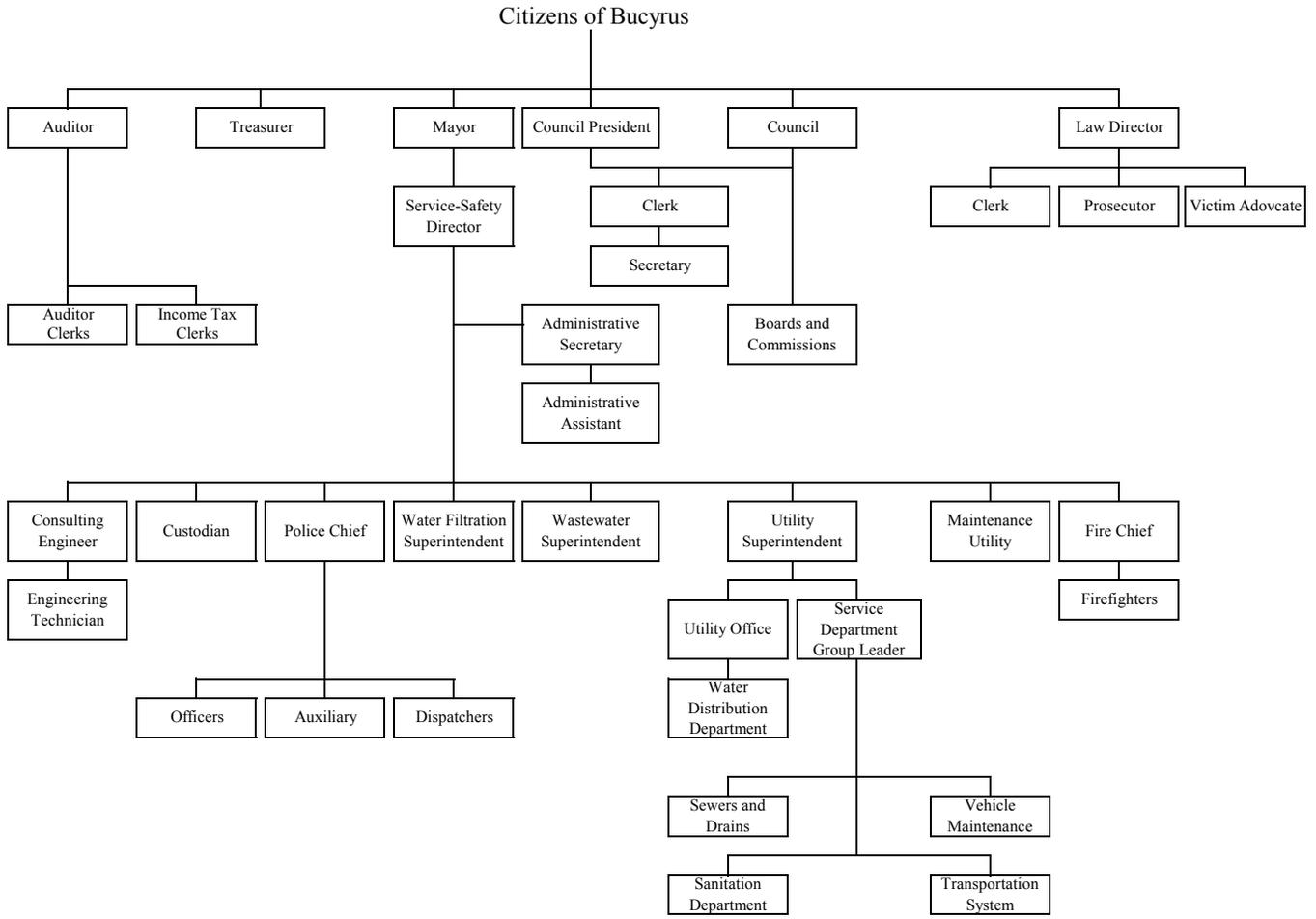
Christopher P. Moynell

President

Jeffrey R. Emer

Executive Director

CITY OF BUCYRUS ORGANIZATIONAL CHART



CITY OF BUCYRUS

PRINCIPAL CITY OFFICIALS
DECEMBER 31, 2012

ELECTED OFFICIALS

| | |
|---------------------------|--|
| Mayor..... | Roger A. Moore |
| Auditor..... | Joyce M. Schifer |
| Treasurer..... | Jane A. Cremeans |
| Law Director..... | Matthew E. Crall |
| President of Council..... | Garnet “Sis” Love |
| Council Members..... | Monica Sack William J. O’Rourke Daniel Wirebaugh John Walker Steven W. Pifer Bruce Truka Richard E. Rockwell |

APPOINTED OFFICIALS

| | |
|------------------------------|-------------------|
| Service-Safety Director..... | Jeffrey A. Wagner |
| Clerk of Council..... | Regina H. Zornes |

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**FINANCIAL
SECTION**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

City of Bucyrus
Crawford County
500 S. Sandusky Ave.
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, 2012, 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.

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, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General 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.

Supplementary and 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, schedules of capital assets used, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules, and schedules of capital assets used are management's responsibility, and were derived 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 this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is 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 17, 2013, 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 black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 17, 2013

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CITY OF BUCYRUS
Management's Discussion and Analysis
For the Year Ended December 31, 2012
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, 2012. The intent of this discussion and analysis is to look at the City's financial performance as a whole.

HIGHLIGHTS

Highlights for 2012 are as follows:

In total, the City's net position increased 3 percent from the prior year; governmental activities increased 3 percent and business-type activities increased 2 percent. These changes are not significant.

Of the City's four enterprise funds (Water, Sewer, Solid Waste and Storm Water), three reflected an operating income for 2012 (Sewer, Solid Waste, and Storm Water); however, the Water Fund had an operating loss and a 2 percent decrease in net position.

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, 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 2012. 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, 2012
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, 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, 2012
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the City's net position for 2012 and 2011.

Table 1
Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|----------------------------------|-------------------------|--------------|--------------------------|--------------|--------------|--------------|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| <u>Assets</u> | | | | | | |
| Current and Other Assets | \$7,189,378 | \$6,828,377 | \$3,645,005 | \$3,647,083 | \$10,834,383 | \$10,475,460 |
| Capital Assets, Net | 15,926,421 | 15,320,112 | 18,768,614 | 19,307,014 | 34,695,035 | 34,627,126 |
| Total Assets | 23,115,799 | 22,148,489 | 22,413,619 | 22,954,097 | 45,529,418 | 45,102,586 |
| Deferred Outflows of Resources | 0 | 0 | 0 | 81,472 | 0 | 81,472 |
| <u>Liabilities</u> | | | | | | |
| Current and Other Liabilities | 836,319 | 500,758 | 508,500 | 585,690 | 1,344,819 | 1,086,448 |
| Long-Term Liabilities | 1,210,652 | 1,168,877 | 4,592,633 | 5,504,389 | 5,803,285 | 6,673,266 |
| Total Liabilities | 2,046,971 | 1,669,635 | 5,101,133 | 6,090,079 | 7,148,104 | 7,759,714 |
| Deferred Inflows of Resources | 518,861 | 586,796 | 0 | 0 | 518,861 | 586,796 |
| <u>Net Position</u> | | | | | | |
| Net Investment in Capital Assets | 15,722,421 | 15,093,733 | 15,137,424 | 14,892,739 | 30,859,845 | 29,986,472 |
| Restricted | 4,034,559 | 4,284,486 | 0 | 0 | 4,034,559 | 4,284,486 |
| Unrestricted | 792,987 | 513,839 | 2,175,062 | 2,052,751 | 2,968,049 | 2,566,590 |
| Total Net Position | \$20,549,967 | \$19,892,058 | \$17,312,486 | \$16,945,490 | \$37,862,453 | \$36,837,548 |

Net position increased 3 percent from the prior year for governmental activities. Modest improvements in the economy contributed to an increase in municipal income tax revenue for 2012 and, in turn, an increase in cash and cash equivalents and the receivable for municipal income taxes at year end (current and other assets). Staff reductions due to layoffs also contributed to the increase in cash and cash equivalents as of year end. This combination of factors is reflected in the increase in unrestricted net position. The increase in net capital assets and net investment in capital assets reflects non-financed capital asset additions (cash acquisitions) during 2012. The increase in current and other liabilities is primarily due to outstanding payables at year end related to street improvement activities.

The most significant change from the prior year for business-type activities is the decrease long-term liabilities and increase in net investment in capital assets resulting from principal retirement. The 2 percent change in net position was not significant.

CITY OF BUCYRUS
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

Table 2 reflects the change in net position for 2012 and 2011.

Table 2
Change in Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|----------------------------|---------------------|-----------------------------|---------------------|---------------------|---------------------|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| <u>Revenues</u> | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$513,448 | \$541,305 | \$5,316,948 | \$5,393,569 | \$5,830,396 | \$5,934,874 |
| Operating Grants, Contributions, and Interest | 856,000 | 839,099 | 0 | 0 | 856,000 | 839,099 |
| Capital Grants, Contributions, and Interest | 30,699 | 18,800 | 175,843 | 349,939 | 206,542 | 368,739 |
| Total Program Revenues | <u>1,400,147</u> | <u>1,399,204</u> | <u>5,492,791</u> | <u>5,743,508</u> | <u>6,892,938</u> | <u>7,142,712</u> |
| General Revenues | | | | | | |
| Property Taxes Levied for General Purposes | 493,678 | 496,394 | 0 | 0 | 493,678 | 496,394 |
| Property Taxes Levied for Police and Fire Pension | 89,082 | 89,980 | 0 | 0 | 89,082 | 89,980 |
| Municipal Income Taxes Levied for General Purposes | 2,851,963 | 2,659,596 | 0 | 0 | 2,851,963 | 2,659,596 |
| Municipal Income Taxes Levied for Street Maintenance and Repair | 1,425,981 | 1,329,798 | 0 | 0 | 1,425,981 | 1,329,798 |
| Other Local Taxes | 40,316 | 34,334 | 0 | 0 | 40,316 | 34,334 |
| Grants and Entitlements not Restricted to Specific Programs | 433,445 | 589,985 | 0 | 0 | 433,445 | 589,985 |
| Franchise Taxes | 138,992 | 139,093 | 0 | 0 | 138,992 | 139,093 |
| Interest | 26,428 | 24,170 | 0 | 0 | 26,428 | 24,170 |
| Other | 227,948 | 183,259 | 42,841 | 57,039 | 270,789 | 240,298 |
| Total General Revenues | <u>5,727,833</u> | <u>5,546,609</u> | <u>42,841</u> | <u>57,039</u> | <u>5,770,674</u> | <u>5,603,648</u> |
| Total Revenues | <u>7,127,980</u> | <u>6,945,813</u> | <u>5,535,632</u> | <u>5,800,547</u> | <u>12,663,612</u> | <u>12,746,360</u> |
| <u>Program Expenses</u> | | | | | | |
| Security of Persons and Property | | | | | | |
| Police | 1,818,341 | 2,112,759 | 0 | 0 | 1,818,341 | 2,112,759 |
| Fire | 1,273,869 | 1,437,730 | 0 | 0 | 1,273,869 | 1,437,730 |
| Other | 157,654 | 166,543 | 0 | 0 | 157,654 | 166,543 |
| Public Health | 251,137 | 237,123 | 0 | 0 | 251,137 | 237,123 |
| Leisure Time Activities | 130,333 | 167,238 | 0 | 0 | 130,333 | 167,238 |
| Community Environment | 658 | 66,514 | 0 | 0 | 658 | 66,514 |
| Basic Utility Services | 0 | 46,100 | 0 | 0 | 0 | 46,100 |
| Transportation | 1,719,512 | 1,873,517 | 0 | 0 | 1,719,512 | 1,873,517 |
| General Government | 1,098,392 | 1,354,774 | 0 | 0 | 1,098,392 | 1,354,774 |
| Interest and Fiscal Charges | 20,175 | 21,070 | 0 | 0 | 20,175 | 21,070 |
| Water | 0 | 0 | 2,257,383 | 2,567,924 | 2,257,383 | 2,567,924 |
| Sewer | 0 | 0 | 1,662,101 | 1,703,478 | 1,662,101 | 1,703,478 |
| Solid Waste | 0 | 0 | 832,592 | 855,245 | 832,592 | 855,245 |
| Storm Water | 0 | 0 | 416,560 | 450,092 | 416,560 | 450,092 |
| Total Expenses | <u>6,470,071</u> | <u>7,483,368</u> | <u>5,168,636</u> | <u>5,576,739</u> | <u>11,638,707</u> | <u>13,060,107</u> |
| Increase (Decrease) in Net Position Before Transfers | 657,909 | (537,555) | 366,996 | 223,808 | 1,024,905 | (313,747) |
| Transfers | 0 | 3,000 | 0 | (3,000) | 0 | 0 |
| Increase (Decrease) in Net Position | 657,909 | (534,555) | 366,996 | 220,808 | 1,024,905 | (313,747) |
| Net Position Beginning of Year | 19,892,058 | 20,426,613 | 16,945,490 | 16,724,682 | 36,837,548 | 37,151,295 |
| Net Position End of Year | <u>\$20,549,967</u> | <u>\$19,892,058</u> | <u>\$17,312,486</u> | <u>\$16,945,490</u> | <u>\$37,862,453</u> | <u>\$36,837,548</u> |

CITY OF BUCYRUS
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

For governmental activities, both program revenues and general revenues remained very similar to the prior year. Modest increases in municipal income tax revenues were largely offset by a decrease in state local government funding. There was a 14 percent decrease in expenses primarily due to reduced spending and employee layoffs.

The City's business-type activities are almost entirely funded through charges for services which remained very similar to the prior year. The decrease in capital grants and contributions generally reflects a reduction in developer donated infrastructure from 2011. Expenses decreased in all four utilities from 2011, the most significant reflected in the Water Fund. Engineering costs were incurred in the prior year for the design of a new water treatment plant.

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 | |
|----------------------------------|------------------------|--------------------|----------------------|--------------------|
| | 2012 | 2011 | 2012 | 2011 |
| Security of Persons and Property | | | | |
| Police | \$1,818,341 | \$2,112,759 | \$1,700,190 | \$1,972,431 |
| Fire | 1,273,869 | 1,437,730 | 1,165,676 | 1,419,676 |
| Other | 157,654 | 166,543 | 157,443 | 166,166 |
| Public Health | 251,137 | 237,123 | 241,837 | 224,523 |
| Leisure Time Activities | 130,333 | 167,238 | 37,283 | 119,259 |
| Community Environment | 658 | 66,514 | 658 | 1,790 |
| Basic Utility Services | 0 | 46,100 | (9,855) | (3,806) |
| Transportation | 1,719,512 | 1,873,517 | 1,044,142 | 1,269,956 |
| General Government | 1,098,392 | 1,354,774 | 712,375 | 893,099 |
| Interest and Fiscal Charges | 20,175 | 21,070 | 20,175 | 21,070 |
| Total Expenses | \$6,470,071 | \$7,483,368 | \$5,069,924 | \$6,084,164 |

General revenues provided for 78 percent of the costs of providing governmental services in 2012, a 3 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 2012 due to license 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, 2012
Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The City's major governmental funds are the General Fund and the Street Maintenance and Repair special revenue fund. The General Fund experienced an increase in fund balance of over 44 percent in 2012. The change in revenues was minimal. There was a 15 percent decrease in expenditures due to reduced spending and employee layoffs (primarily police officers, dispatchers, and fire fighters).

The Street Maintenance and Repair Fund had a modest decrease in fund balance. Revenues were similar to the prior year and while expenditures increased 21 percent due to a larger street improvement program in 2012.

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 loss again in 2012 and a modest 2 percent decrease in net position. Operating revenues were similar to the prior year and although there was a decrease in operating expenses of over \$422 thousand, expenses were still slightly greater than revenues. The last time the City increased water rates was in 2002 (7 percent increase) and is currently evaluating rates in anticipation of future rate increase.

The Sewer Fund reported an operating income for 2012. The City Council increased sewer rates 6 percent in 2009 and another 6 percent in 2010. Rates are anticipated to increase in the future as the City is currently in final negotiations with the U.S. Environmental Protection Agency for approval of a long-term control plan to eliminate combined sewer overflows.

The Solid Waste Fund had an operating income for 2012. 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 twelve 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 were only modest changes from the original budget to the final budget. Actual revenues were greater than final budget amounts primarily due to an increase in municipal income taxes. For expenditures, changes from original budget to the final budget were minimal. Actual expenditures were slightly less than the final budget for all programs due to budgeting and spending conservatively.

CITY OF BUCYRUS
Management's Discussion and Analysis
For the Year Ended December 31, 2012
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, 2012, was \$15,722,421 and \$15,137,424, respectively (net of accumulated depreciation and related debt). 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 for 2012 primarily consisted of land for the airport and street improvements. For business-type activities, additions consisted of construction and installation of water, sewer, and storm water lines. There were no disposals for governmental activities and minimal disposals for business-type activities. For further information regarding the City's capital assets, refer to Note 10 to the basic financial statements.

Debt - At December 31, 2012, the City had \$40,000 in bond anticipation notes payable from governmental activities. The City also had a number of long-term obligations outstanding. These obligations included \$80,000 in special assessment bonds, \$3,815,473 in Ohio Water Development Authority Loans, and \$698,454 in Ohio Public Works Commission Loans. During 2012, the City fully retired capital facilities general obligation bonds that had been issued in 2003. 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 and compensated absences. For further information regarding the City's debt, refer to Notes 17 and 18 to the basic financial statements.

CURRENT ISSUES

The biggest concern for the City continues to be the lack of revenues. The State, in order to balance its budget, reduced local government funds, phased out tangible personal property taxes earlier than originally planned, and eliminated inheritance taxes. These cuts, coupled with job losses in recent years, extremely low interest rates, and only a minimal increase in income tax revenues, have put the City in a tight financial position. Layoffs became necessary at the end of the third quarter of 2011 along with cuts in hours for administrative staff in order to maintain a cash balance in the General Fund at year end. The City placed a one-half of 1 percent additional income tax on the ballot in March 2012 to restore safety forces to 2011 levels and replace much needed equipment for the Police department. This measure was defeated by 266 votes. The City attempted another tax initiative in both August and November 2012; both were defeated but by smaller margins. The City has not yet determined when to return to the voters with this tax issue.

The local economy in 2013 is somewhat brighter with local manufacturers starting to hire 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.

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City of Bucyrus
Statement of Net Position
December 31, 2012

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|---------------------|
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$4,318,768 | \$2,940,939 | \$7,259,707 |
| Accounts Receivable | 34,588 | 721,740 | 756,328 |
| Accrued Interest Receivable | 5,461 | 0 | 5,461 |
| Due from Other Governments | 590,697 | 63,827 | 654,524 |
| Municipal Income Taxes Receivable | 1,117,575 | 0 | 1,117,575 |
| Other Local Taxes Receivable | 12,184 | 0 | 12,184 |
| Internal Balances | 316,368 | (316,368) | 0 |
| Prepaid Items | 70,328 | 18,147 | 88,475 |
| Materials and Supplies Inventory | 66,355 | 216,720 | 283,075 |
| Property Taxes Receivable | 562,907 | 0 | 562,907 |
| Special Assessments Receivable | 94,147 | 0 | 94,147 |
| Nondepreciable Capital Assets | 2,140,420 | 1,236,664 | 3,377,084 |
| Depreciable Capital Assets, Net | 13,786,001 | 17,531,950 | 31,317,951 |
| Total Assets | 23,115,799 | 22,413,619 | 45,529,418 |
| <u>Liabilities</u> | | | |
| Accrued Wages Payable | 115,451 | 64,156 | 179,607 |
| Accounts Payable | 68,509 | 71,126 | 139,635 |
| Contracts Payable | 378,760 | 137,832 | 516,592 |
| Due to Other Governments | 200,395 | 59,513 | 259,908 |
| Retainage Payable | 32,072 | 15,000 | 47,072 |
| Accrued Interest Payable | 1,132 | 0 | 1,132 |
| Notes Payable | 40,000 | 0 | 40,000 |
| Deposits Held and Due to Others | 0 | 160,873 | 160,873 |
| Long-Term Liabilities | | | |
| Due Within One Year | 295,706 | 544,718 | 840,424 |
| Due in More Than One Year | 914,946 | 4,047,915 | 4,962,861 |
| Total Liabilities | 2,046,971 | 5,101,133 | 7,148,104 |
| <u>Deferred Inflows of Resources</u> | | | |
| Property Taxes | 518,861 | 0 | 518,861 |
| <u>Net Position</u> | | | |
| Net Investment in Capital Assets | 15,722,421 | 15,137,424 | 30,859,845 |
| Restricted for | | | |
| Capital Projects | 461,737 | 0 | 461,737 |
| Debt Service | 21,464 | 0 | 21,464 |
| Street Maintenance and Repair | 3,448,649 | 0 | 3,448,649 |
| Other Purposes | 102,709 | 0 | 102,709 |
| Unrestricted | 792,987 | 2,175,062 | 2,968,049 |
| Total Net Position | \$20,549,967 | \$17,312,486 | \$37,862,453 |

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Activities
For the Year Ended December 31, 2012

| | Program Revenues | | | |
|---------------------------------------|---------------------|-------------------------|---|---|
| | Expenses | Charges for Services | Operating Grants, Contributions, and Interest | Capital Grants, Contributions, and Interest |
| <u>Governmental Activities</u> | | | | |
| Security of Persons and Property | | | | |
| Police | \$1,818,341 | \$61,315 | \$42,836 | \$14,000 |
| Fire | 1,273,869 | 0 | 108,193 | 0 |
| Other | 157,654 | 211 | 0 | 0 |
| Public Health | 251,137 | 0 | 9,300 | 0 |
| Leisure Time Activities | 130,333 | 36,032 | 40,319 | 16,699 |
| Community Environment | 658 | 0 | 0 | 0 |
| Basic Utility Services | 0 | 9,855 | 0 | 0 |
| Transportation | 1,719,512 | 58,986 | 616,384 | 0 |
| General Government | 1,098,392 | 347,049 | 38,968 | 0 |
| Interest and Fiscal Charges | 20,175 | 0 | 0 | 0 |
| Total Governmental Activities | 6,470,071 | 513,448 | 856,000 | 30,699 |
| <u>Business-Type Activities</u> | | | | |
| Water | 2,257,383 | 1,900,020 | 0 | 112,016 |
| Sewer | 1,662,101 | 1,875,570 | 0 | 0 |
| Solid Waste | 832,592 | 859,705 | 0 | 0 |
| Storm Water | 416,560 | 681,653 | 0 | 63,827 |
| Total Business-Type Activities | 5,168,636 | 5,316,948 | 0 | 175,843 |
| Total | \$11,638,707 | \$5,830,396 | \$856,000 | \$206,542 |

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 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 |
|----------------------------|-----------------------------|---------------------|
| (\$1,700,190) | \$0 | (\$1,700,190) |
| (1,165,676) | 0 | (1,165,676) |
| (157,443) | 0 | (157,443) |
| (241,837) | 0 | (241,837) |
| (37,283) | 0 | (37,283) |
| (658) | 0 | (658) |
| 9,855 | 0 | 9,855 |
| (1,044,142) | 0 | (1,044,142) |
| (712,375) | 0 | (712,375) |
| (20,175) | 0 | (20,175) |
| <u>(5,069,924)</u> | <u>0</u> | <u>(5,069,924)</u> |
| 0 | (245,347) | (245,347) |
| 0 | 213,469 | 213,469 |
| 0 | 27,113 | 27,113 |
| <u>0</u> | <u>328,920</u> | <u>328,920</u> |
| <u>0</u> | <u>324,155</u> | <u>324,155</u> |
| <u>(5,069,924)</u> | <u>324,155</u> | <u>(4,745,769)</u> |
| 493,678 | 0 | 493,678 |
| 89,082 | 0 | 89,082 |
| 2,851,963 | 0 | 2,851,963 |
| 1,425,981 | 0 | 1,425,981 |
| 40,316 | 0 | 40,316 |
| 433,445 | 0 | 433,445 |
| 138,992 | 0 | 138,992 |
| 26,428 | 0 | 26,428 |
| <u>227,948</u> | <u>42,841</u> | <u>270,789</u> |
| 5,727,833 | 42,841 | 5,770,674 |
| 657,909 | 366,996 | 1,024,905 |
| <u>19,892,058</u> | <u>16,945,490</u> | <u>36,837,548</u> |
| <u>\$20,549,967</u> | <u>\$17,312,486</u> | <u>\$37,862,453</u> |

City of Bucyrus
Balance Sheet
Governmental Funds
December 31, 2012

| | General | Street Maintenance and Repair | Other Governmental | Total Governmental Funds |
|---|--------------------|-------------------------------------|-----------------------|--------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$435,963 | \$2,597,660 | \$1,285,145 | \$4,318,768 |
| Accounts Receivable | 0 | 0 | 34,588 | 34,588 |
| Accrued Interest Receivable | 5,461 | 0 | 0 | 5,461 |
| Due from Other Governments | 176,843 | 239,178 | 174,676 | 590,697 |
| Municipal Income Taxes Receivable | 745,050 | 372,525 | 0 | 1,117,575 |
| Other Local Taxes Receivable | 8,189 | 0 | 3,995 | 12,184 |
| Interfund Receivable | 494,979 | 0 | 0 | 494,979 |
| Prepaid Items | 42,407 | 11,273 | 16,648 | 70,328 |
| Materials and Supplies Inventory | 3,767 | 62,588 | 0 | 66,355 |
| Property Taxes Receivable | 476,629 | 0 | 86,278 | 562,907 |
| Special Assessments Receivable | 0 | 0 | 94,147 | 94,147 |
| Total Assets | \$2,389,288 | \$3,283,224 | \$1,695,477 | \$7,367,989 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$105,141 | \$7,882 | \$2,428 | \$115,451 |
| Accounts Payable | 49,269 | 10,008 | 9,232 | 68,509 |
| Contracts Payable | 0 | 378,760 | 0 | 378,760 |
| Due to Other Governments | 90,379 | 10,794 | 99,222 | 200,395 |
| Interfund Payable | 0 | 0 | 178,611 | 178,611 |
| Retainage Payable | 0 | 32,072 | 0 | 32,072 |
| Accrued Interest Payable | 0 | 0 | 779 | 779 |
| Notes Payable | 0 | 0 | 40,000 | 40,000 |
| Total Liabilities | 244,789 | 439,516 | 330,272 | 1,014,577 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 439,331 | 0 | 79,530 | 518,861 |
| Unavailable Revenue | 713,080 | 465,809 | 282,657 | 1,461,546 |
| Total Deferred Inflows of Resources | 1,152,411 | 465,809 | 362,187 | 1,980,407 |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 46,174 | 73,861 | 16,648 | 136,683 |
| Restricted | 0 | 2,304,038 | 1,167,934 | 3,471,972 |
| Committed | 0 | 0 | 49,777 | 49,777 |
| Assigned | 22,485 | 0 | 0 | 22,485 |
| Unassigned (Deficit) | 923,429 | 0 | (231,341) | 692,088 |
| Total Fund Balance | 992,088 | 2,377,899 | 1,003,018 | 4,373,005 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | \$2,389,288 | \$3,283,224 | \$1,695,477 | \$7,367,989 |

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, 2012

Total Governmental Fund Balance \$4,373,005

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. 15,926,421

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 | 34,588 | |
| Accrued Interest Receivable | 5,061 | |
| Due from Other Governments | 490,309 | |
| Municipal Income Taxes Receivable | 793,395 | |
| Delinquent Property Taxes Receivable | 44,046 | |
| Special Assessments Receivable | 94,147 | |
| | | 1,461,546 |

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

| | | |
|----------------------------------|-----------|-------------|
| Special Assessment Bonds Payable | (80,000) | |
| OPWC Loans Payable | (164,000) | |
| Police Pension Liability | (127,713) | |
| Fire Pension Liability | (145,810) | |
| Compensated Absences Payable | (693,129) | |
| | | (1,210,652) |

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.

(353)

Net Position of Governmental Activities

\$20,549,967

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, 2012

| | General | Street Maintenance and Repair | Other Governmental | Total Governmental Funds |
|---|------------------|-------------------------------------|-----------------------|--------------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$498,150 | \$0 | \$89,902 | \$588,052 |
| Municipal Income Taxes | 2,795,699 | 1,397,849 | 0 | 4,193,548 |
| Other Local Taxes | 40,316 | 0 | 57,471 | 97,787 |
| Special Assessments | 0 | 0 | 16,716 | 16,716 |
| Charges for Services | 367,693 | 0 | 0 | 367,693 |
| Fees, Licenses, and Permits | 43,989 | 0 | 110,404 | 154,393 |
| Fines and Forfeitures | 18,866 | 0 | 13,239 | 32,105 |
| Intergovernmental | 441,600 | 466,541 | 250,568 | 1,158,709 |
| Interest | 28,775 | 5,737 | 155 | 34,667 |
| Other | 180,427 | 10,392 | 97,332 | 288,151 |
| Total Revenues | 4,415,515 | 1,880,519 | 635,787 | 6,931,821 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Security of Persons and Property | | | | |
| Police | 1,589,353 | 0 | 233,915 | 1,823,268 |
| Fire | 843,094 | 0 | 301,746 | 1,144,840 |
| Other | 157,654 | 0 | 0 | 157,654 |
| Public Health | 229,820 | 0 | 21,317 | 251,137 |
| Leisure Time Activities | 35,831 | 0 | 91,344 | 127,175 |
| Community Environment | 0 | 0 | 658 | 658 |
| Transportation | 31,552 | 2,130,371 | 173,189 | 2,335,112 |
| General Government | 982,492 | 0 | 147,546 | 1,130,038 |
| Debt Service: | | | | |
| Principal Retirement | 11,548 | 8,000 | 11,000 | 30,548 |
| Interest and Fiscal Charges | 11,900 | 0 | 8,324 | 20,224 |
| Total Expenditures | 3,893,244 | 2,138,371 | 989,039 | 7,020,654 |
| Excess of Revenues Over (Under) Expenditures | 522,271 | (257,852) | (353,252) | (88,833) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 0 | 0 | 228,276 | 228,276 |
| Transfers Out | (216,314) | 0 | (11,962) | (228,276) |
| Total Other Financing Sources (Uses) | (216,314) | 0 | 216,314 | 0 |
| Changes in Fund Balance | 305,957 | (257,852) | (136,938) | (88,833) |
| Fund Balance Beginning of Year | 686,131 | 2,635,751 | 1,139,956 | 4,461,838 |
| Fund Balance End of Year | \$992,088 | \$2,377,899 | \$1,003,018 | \$4,373,005 |

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, 2012

Changes in Fund Balance - Total Governmental Funds (\$88,833)

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 | 231,593 | |
| Capital Outlay - Depreciable Capital Assets | 1,423,844 | |
| Capital Contributions | 14,000 | |
| Depreciation | <u>(1,063,128)</u> | 606,309 |

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

| | | |
|-----------------------------|----------------|---------|
| Delinquent Property Taxes | (5,292) | |
| Municipal Income Taxes | 84,396 | |
| Special Assessments | (13,715) | |
| Fees, Licenses, and Permits | 34,588 | |
| Intergovernmental | 84,529 | |
| Interest | <u>(2,347)</u> | 182,159 |

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

| | | |
|----------------------------------|--------------|--------|
| Special Assessment Bonds Payable | 11,000 | |
| OPWC Loans Payable | 8,000 | |
| Police Pension Liability | 3,347 | |
| Fire Pension Liability | 3,822 | |
| Capital Leases Payable | <u>4,379</u> | 30,548 |

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net assets. 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. (72,323)

Change in Net Position of Governmental Activities \$657,909

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, 2012

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---|------------------|------------------|------------------|--|
| | Original | Final | | (Under) |
| <u>Revenues</u> | | | | |
| Property Taxes | \$459,300 | \$459,300 | \$498,150 | \$38,850 |
| Municipal Income Taxes | 2,615,000 | 2,615,000 | 2,776,314 | 161,314 |
| Other Local Taxes | 32,000 | 32,000 | 38,769 | 6,769 |
| Charges for Services | 383,000 | 383,000 | 398,508 | 15,508 |
| Fees, Licenses, and Permits | 43,500 | 43,500 | 43,989 | 489 |
| Fines and Forfeitures | 22,000 | 22,000 | 19,541 | (2,459) |
| Intergovernmental | 403,350 | 487,350 | 489,348 | 1,998 |
| Interest | 15,000 | 15,000 | 23,944 | 8,944 |
| Other | 88,000 | 105,232 | 121,511 | 16,279 |
| Total Revenues | 4,061,150 | 4,162,382 | 4,410,074 | 247,692 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Security of Persons and Property | | | | |
| Police | 1,664,511 | 1,675,793 | 1,624,350 | 51,443 |
| Fire | 956,025 | 959,025 | 852,446 | 106,579 |
| Other | 120,000 | 184,000 | 181,586 | 2,414 |
| Public Health | 231,622 | 237,472 | 229,820 | 7,652 |
| Leisure Time Activities | 50,866 | 49,166 | 37,836 | 11,330 |
| Transportation | 32,727 | 52,727 | 34,691 | 18,036 |
| General Government | 1,139,115 | 1,151,282 | 1,017,862 | 133,420 |
| Debt Service: | | | | |
| Debt Retirement | 2,500 | 2,533 | 2,533 | 0 |
| Total Expenditures | 4,197,366 | 4,311,998 | 3,981,124 | 330,874 |
| Excess of Revenues Over (Under) Expenditures | (136,216) | (149,616) | 428,950 | 578,566 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Other Financing Sources | 94,338 | 94,338 | 58,571 | (35,767) |
| Advances In | 0 | 0 | 109,369 | 109,369 |
| Advances Out | 0 | 0 | (287,980) | (287,980) |
| Transfers In | 10,000 | 10,000 | 0 | (10,000) |
| Transfers Out | (258,000) | (238,000) | (213,781) | 24,219 |
| Total Other Financing Sources (Uses) | (153,662) | (133,662) | (333,821) | (200,159) |
| Changes in Fund Balance | (289,878) | (283,278) | 95,129 | 378,407 |
| Fund Balance Beginning of Year | 279,561 | 279,561 | 279,561 | 0 |
| Prior Year Encumbrances Appropriated | 33,634 | 33,634 | 33,634 | 0 |
| Fund Balance End of Year | \$23,317 | \$29,917 | \$408,324 | \$378,407 |

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, 2012

| | <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 | \$1,002,500 | \$1,002,500 | \$1,388,157 | \$385,657 |
| Intergovernmental | 455,000 | 455,000 | 467,757 | 12,757 |
| Interest | 9,000 | 9,000 | 5,753 | (3,247) |
| Other | 5,000 | 5,000 | 10,392 | 5,392 |
| Total Revenues | <u>1,471,500</u> | <u>1,471,500</u> | <u>1,872,059</u> | <u>400,559</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Transportation | 2,315,464 | 2,819,239 | 2,152,692 | 666,547 |
| Debt Service: | | | | |
| Debt Retirement | 8,000 | 8,000 | 8,000 | 0 |
| Total Expenditures | <u>2,323,464</u> | <u>2,827,239</u> | <u>2,160,692</u> | <u>666,547</u> |
| Changes in Fund Balance | (851,964) | (1,355,739) | (288,633) | 1,067,106 |
| Fund Balance Beginning of Year | 2,407,317 | 2,407,317 | 2,407,317 | 0 |
| Prior Year Encumbrances Appropriated | 63,646 | 63,646 | 63,646 | 0 |
| Fund Balance End of Year | <u>\$1,618,999</u> | <u>\$1,115,224</u> | <u>\$2,182,330</u> | <u>\$1,067,106</u> |

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Fund Net Position
Enterprise Funds
December 31, 2012

| | Water | Sewer | Solid Waste | Storm Water | Total |
|--|--------------------|--------------------|------------------|--------------------|---------------------|
| <u>Assets</u> | | | | | |
| <u>Current Assets</u> | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,046,733 | \$520,118 | \$346,772 | \$866,443 | \$2,780,066 |
| Accounts Receivable | 260,945 | 253,406 | 108,649 | 98,740 | 721,740 |
| Due from Other Governments | 0 | 0 | 0 | 63,827 | 63,827 |
| Prepaid Items | 9,743 | 4,285 | 3,938 | 181 | 18,147 |
| Materials and Supplies Inventory | 208,903 | 7,817 | 0 | 0 | 216,720 |
| Total Current Assets | 1,526,324 | 785,626 | 459,359 | 1,029,191 | 3,800,500 |
| <u>Non-Current Assets</u> | | | | | |
| <u>Restricted Assets</u> | | | | | |
| Equity in Pooled Cash and Cash Equivalents | 160,873 | 0 | 0 | 0 | 160,873 |
| Nondepreciable Capital Assets | 1,059,302 | 69,485 | 0 | 107,877 | 1,236,664 |
| Depreciable Capital Assets, Net | 6,737,029 | 4,515,150 | 157,495 | 6,122,276 | 17,531,950 |
| Total Non-Current Assets | 7,957,204 | 4,584,635 | 157,495 | 6,230,153 | 18,929,487 |
| Total Assets | 9,483,528 | 5,370,261 | 616,854 | 7,259,344 | 22,729,987 |
| <u>Liabilities</u> | | | | | |
| <u>Current Liabilities</u> | | | | | |
| Accrued Wages Payable | 37,161 | 15,154 | 11,841 | 0 | 64,156 |
| Accounts Payable | 23,820 | 24,127 | 19,288 | 3,891 | 71,126 |
| Contracts Payable | 8,470 | 36,485 | 0 | 92,877 | 137,832 |
| Compensated Absences Payable | 38,876 | 12,686 | 10,162 | 1,736 | 63,460 |
| Due to Other Governments | 29,449 | 16,467 | 11,272 | 2,325 | 59,513 |
| Interfund Payable | 79,092 | 79,092 | 79,092 | 79,092 | 316,368 |
| Retainage Payable | 0 | 0 | 0 | 15,000 | 15,000 |
| OWDA Loans Payable | 129,593 | 311,064 | 0 | 0 | 440,657 |
| OPWC Loans Payable | 13,277 | 0 | 0 | 27,324 | 40,601 |
| Total Current Liabilities | 359,738 | 495,075 | 131,655 | 222,245 | 1,208,713 |
| <u>Non-Current Liabilities</u> | | | | | |
| Deposits Held and Due to Others | 160,873 | 0 | 0 | 0 | 160,873 |
| Compensated Absences Payable | 106,793 | 32,166 | 33,605 | 6,682 | 179,246 |
| OWDA Loans Payable | 813,486 | 2,561,330 | 0 | 0 | 3,374,816 |
| OPWC Loans Payable | 77,108 | 0 | 0 | 416,745 | 493,853 |
| Total Non-Current Liabilities | 1,158,260 | 2,593,496 | 33,605 | 423,427 | 4,208,788 |
| Total Liabilities | 1,517,998 | 3,088,571 | 165,260 | 645,672 | 5,417,501 |
| <u>Net Position</u> | | | | | |
| Net Investment in Capital Assets | 7,481,604 | 1,712,241 | 157,495 | 5,786,084 | 15,137,424 |
| Unrestricted | 483,926 | 569,449 | 294,099 | 827,588 | 2,175,062 |
| Total Net Position | \$7,965,530 | \$2,281,690 | \$451,594 | \$6,613,672 | \$17,312,486 |

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, 2012

| | Water | Sewer | Solid Waste | Storm Water | Total |
|--|--------------------|--------------------|------------------|--------------------|---------------------|
| <u>Operating Revenues</u> | | | | | |
| Charges for Services | \$1,900,020 | \$1,875,570 | \$859,705 | \$681,653 | \$5,316,948 |
| Other | 41,152 | 1,393 | 243 | 53 | 42,841 |
| Total Operating Revenues | <u>1,941,172</u> | <u>1,876,963</u> | <u>859,948</u> | <u>681,706</u> | <u>5,359,789</u> |
| <u>Operating Expenses</u> | | | | | |
| Personal Services | 1,010,285 | 554,378 | 445,583 | 84,351 | 2,094,597 |
| Contractual Services | 452,655 | 220,992 | 253,097 | 64,171 | 990,915 |
| Materials and Supplies | 298,796 | 158,664 | 20,692 | 13,180 | 491,332 |
| Bad Debt | 0 | 629 | 491 | 1,528 | 2,648 |
| Depreciation | 272,894 | 402,162 | 33,637 | 140,797 | 849,490 |
| Other | 79,688 | 101,307 | 79,092 | 112,533 | 372,620 |
| Total Operating Expenses | <u>2,114,318</u> | <u>1,438,132</u> | <u>832,592</u> | <u>416,560</u> | <u>4,801,602</u> |
| Operating Income (Loss) | <u>(173,146)</u> | <u>438,831</u> | <u>27,356</u> | <u>265,146</u> | <u>558,187</u> |
| <u>Non-Operating Revenues (Expenses)</u> | | | | | |
| Interest Revenue | 6 | 0 | 0 | 0 | 6 |
| Interest Expense | (33,611) | (223,969) | 0 | 0 | (257,580) |
| Loss on Disposal of Capital Assets | (109,454) | 0 | 0 | 0 | (109,454) |
| Total Non-Operating Revenues (Expenses) | <u>(143,059)</u> | <u>(223,969)</u> | <u>0</u> | <u>0</u> | <u>(367,028)</u> |
| Income (Loss) before Contributions | (316,205) | 214,862 | 27,356 | 265,146 | 191,159 |
| Capital Contributions | 112,010 | 0 | 0 | 63,827 | 175,837 |
| Changes in Net Position | (204,195) | 214,862 | 27,356 | 328,973 | 366,996 |
| Net Position Beginning of Year | 8,169,725 | 2,066,828 | 424,238 | 6,284,699 | 16,945,490 |
| Net Position End of Year | <u>\$7,965,530</u> | <u>\$2,281,690</u> | <u>\$451,594</u> | <u>\$6,613,672</u> | <u>\$17,312,486</u> |

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2012

| | 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 | \$1,916,196 | \$1,868,284 | \$857,543 | \$671,796 | \$5,313,819 |
| Cash Payments for Personal Services | (995,949) | (562,241) | (449,781) | (89,007) | (2,096,978) |
| Cash Payments for Contractual Services | (455,995) | (209,474) | (256,159) | (65,029) | (986,657) |
| Cash Payments to Vendors | (455,809) | (158,742) | (19,891) | (11,387) | (645,829) |
| Cash Payments for Transactions with Other Funds | (86,772) | (86,772) | (86,772) | (86,772) | (347,088) |
| Cash Received from Other Revenues | 35,466 | 1,393 | 243 | 53 | 37,155 |
| Cash Payments for Other Expenses | (596) | (22,215) | 0 | (33,441) | (56,252) |
| Cash Received from Deposits | 79,656 | 0 | 0 | 0 | 79,656 |
| Cash Payments for Deposits Refunded | (75,371) | 0 | 0 | 0 | (75,371) |
| Net Cash Provided by (Used for) Operating Activities | (39,174) | 830,233 | 45,183 | 386,213 | 1,222,455 |
| <u>Cash Flows from Noncapital Financing Activities</u> | | | | | |
| Advances In | 95,605 | 0 | 0 | 0 | 95,605 |
| Advances Out | (95,605) | 0 | 0 | 0 | (95,605) |
| Net Cash Provided by Noncapital Financing Activities | 0 | 0 | 0 | 0 | 0 |
| <u>Cash Flows from Capital and Related Financing Activities</u> | | | | | |
| Principal Paid on General Obligation Revenue Bonds | (200,000) | (310,000) | 0 | 0 | (510,000) |
| Principal Paid on OWDA Loans | (76,685) | (298,926) | 0 | 0 | (375,611) |
| Principal Paid on OPWC Loans | (13,277) | 0 | 0 | (27,324) | (40,601) |
| Interest Paid on General Obligation Revenue Bonds | (8,600) | (13,330) | 0 | 0 | (21,930) |
| Interest Paid on OWDA Loans | (22,018) | (124,513) | 0 | 0 | (146,531) |
| OWDA Loans Issued | 239,860 | 0 | 0 | 0 | 239,860 |
| Acquisition of Capital Assets | (112,010) | 0 | (21,946) | (133,756) | (267,712) |
| Grants | 112,010 | 0 | 0 | 0 | 112,010 |
| Net Cash Used for Capital and Related Financing Activities | (80,720) | (746,769) | (21,946) | (161,080) | (1,010,515) |
| <u>Cash Flows from Investing Activities</u> | | | | | |
| Interest | 6 | 0 | 0 | 0 | 6 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (119,888) | 83,464 | 23,237 | 225,133 | 211,946 |
| Cash and Cash Equivalents Beginning of Year | 1,327,494 | 436,654 | 323,535 | 641,310 | 2,728,993 |
| Cash and Cash Equivalents End of Year | <u>\$1,207,606</u> | <u>\$520,118</u> | <u>\$346,772</u> | <u>\$866,443</u> | <u>\$2,940,939</u> |

(continued)

City of Bucyrus
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2012
(continued)

| | Water | Sewer | Solid Waste | Storm Water | Total |
|---|-------------------|------------------|-----------------|------------------|--------------------|
| <u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u> | | | | | |
| Operating Income (Loss) | (\$173,146) | \$438,831 | \$27,356 | \$265,146 | \$558,187 |
| <u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u> | | | | | |
| Depreciation | 272,894 | 402,162 | 33,637 | 140,797 | 849,490 |
| Changes in Assets and Liabilities: | | | | | |
| (Increase) Decrease in Accounts Receivable | 8,749 | (545) | (1,671) | (8,329) | (1,796) |
| (Increase) Decrease in Prepaid Items | (1,782) | (344) | (197) | 1 | (2,322) |
| (Increase) Decrease in Materials and Supplies Inventory | 74,033 | (144) | 0 | 0 | 73,889 |
| Increase in Accrued Wages Payable | 13,074 | 2,400 | 1,843 | 0 | 17,317 |
| (Increase) Decrease in Accounts Payable | (2,450) | 6,523 | (1,590) | 1,119 | 3,602 |
| Decrease in Contracts Payable | (226,584) | 0 | 0 | 0 | (226,584) |
| Decrease in Due to Other Governments | (9,761) | (4,331) | (8,078) | (903) | (23,073) |
| Decrease in Interfund Payable | (7,680) | (7,680) | (7,680) | (7,680) | (30,720) |
| Decrease in Retainage Payable | (1,000) | 0 | 0 | 0 | (1,000) |
| Increase in Deposits Held and Due to Others | 4,285 | 0 | 0 | 0 | 4,285 |
| (Increase) Decrease in Compensated Absences Payable | 10,194 | (6,639) | 1,563 | (3,938) | 1,180 |
| Net Cash Provided by (Used for) Operating Activities | <u>(\$39,174)</u> | <u>\$830,233</u> | <u>\$45,183</u> | <u>\$386,213</u> | <u>\$1,222,455</u> |

Non-Cash Capital Transactions

At December 31, 2012, the Storm Water enterprise fund had a receivable related to the acquisition of capital assets, in the amount of \$63,827.

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2012

| | |
|--|----------------|
| <u>Assets</u> | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$6,807</u> |
| <u>Liabilities</u> | |
| Deposits Held and Due to Others | <u>\$6,807</u> |

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 for which the City approves the budget, the issuance of debt, or the levying of taxes. There were no component units of the City of Bucyrus in 2012.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

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 21 and Note 22 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 23 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, 2012
(continued)

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.

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.

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.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 2012. 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.

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.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 2012.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2012, but which were levied to finance 2013 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.

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.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 2012, the City invested in nonnegotiable 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, 2012.

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 2012 was \$28,775, which includes \$24,438 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, 2012, 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.

H. Inventory

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

I. 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.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. 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 |

J. 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."

K. 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.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

L. 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, and the police and fire pension liability are recognized as liabilities on the fund financial statements when due.

M. Net Position

Net position represents the difference between assets and liabilities. 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 maintenance and repair of highways, 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.

N. 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).

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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. The City Council has authorized 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 resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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.

O. 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.

P. Capital Contributions

Capital contributions arise from contributions of capital assets from other governments and outside sources.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Q. Interfund Transactions

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

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.

R. 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 - CHANGE IN ACCOUNTING PRINCIPLES

For 2012, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements," Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements," Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions-an amendment of GASB Statement No. 53," Statement No. 65, "Items Previously Reported as Assets and Liabilities," and Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62."

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements which are a type of public-public or public-private partnership. The implementation of this statement did not result in any change to the City's financial statements.

GASB Statement No. 62 incorporates into GASB's authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change to the City's financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in the statement of financial position and related note disclosures. These changes were incorporated in the City's 2012 financial statements; however, there was no effect on beginning net position and/or fund balance.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES (continued)

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change to the City's financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets or liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets or liabilities as inflows of resources (revenues) or outflows of resources (expenses or expenditures). These changes were incorporated in the City's 2012 financial statements; however, there was no effect on beginning net position and/or fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and, thereby, enhance the usefulness of the financial reports. The implementation of this statement did not result in any change to the City's financial statements.

NOTE 4 - ACCOUNTABILITY

At December 31, 2012, the following funds had deficit fund balances:

| Fund | Deficit |
|-----------------------|-----------|
| Special Revenue Funds | |
| Airport Grant | \$112,155 |
| FEMA Grant | 1,806 |
| Police Pension | 40,965 |
| Fire Pension | 35,636 |
| Capital Projects Fund | |
| Municipal Building | 40,779 |

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.

The deficit fund balance in the Municipal Building capital projects fund was caused by the requirement to report the bond anticipation note liability in the fund receiving the note proceeds. The deficit will be alleviated when the notes are paid.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 5 - 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 Street Maintenance and Repair special revenue fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

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 | |
|---|-------------------------|-------------------------------------|
| | General | Street Maintenance and Repair |
| GAAP Basis | \$305,957 | (\$257,852) |
| <u>Increases (Decreases) Due To</u> | | |
| Revenue Accruals: | | |
| Accrued 2011, Received in Cash 2012 | 634,380 | 137,418 |
| Accrued 2012, Not Yet Received in Cash | (576,129) | (145,894) |
| Expenditure Accruals: | | |
| Accrued 2011, Paid in Cash 2012 | (312,469) | (35,722) |
| Accrued 2012, Not Yet Paid in Cash | 244,789 | 439,516 |
| Cash Adjustments: | | |
| Unrecorded Activity 2011 | 5,769 | 16 |
| Unrecorded Activity 2012 | (9,750) | 0 |
| Prepaid Items | (882) | (1,009) |
| | | (continued) |

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING (continued)

| Changes in Fund Balance (continued) | | Street Maintenance and Repair |
|--|-----------|-------------------------------------|
| | General | |
| Materials and Supplies Inventory | (\$36) | (\$9,776) |
| Advances In | 109,369 | 0 |
| Advances Out | (287,980) | 0 |
| Encumbrances Outstanding at Year End (Budget Basis) | (17,889) | (415,330) |
| Budget Basis | \$95,129 | (\$288,633) |

NOTE 6 - 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;

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

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.

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.

Investments

As of December 31, 2012, the City had the following investments:

| | Fair Value | Maturity |
|--|-------------|----------|
| Federal Farm Credit Bank Notes | \$225,907 | 8/25/14 |
| Federal Home Loan Bank Notes | 225,196 | 7/12/13 |
| Federal Home Loan Bank Notes | 225,299 | 10/15/13 |
| Federal Home Loan Bank Notes | 80,046 | 2/18/14 |
| Federal Home Loan Bank Notes | 140,139 | 3/13/15 |
| Federal Home Loan Mortgage Corporation Notes | 56,090 | 2/24/15 |
| Federal National Mortgage Association Notes | 251,440 | 12/18/13 |
| Federal National Mortgage Association Notes | 340,707 | 10/30/15 |
| Federal National Mortgage Association Notes | 229,715 | 12/21/15 |
| Federal National Mortgage Association Notes | 255,232 | 11/21/16 |
| Federal National Mortgage Association Notes | 250,322 | 4/25/17 |
| Mutual Funds | 2,965 | 51 days |
| STAR Ohio | 78,509 | 55 days |
| | \$2,361,567 | |

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

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.

The Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, and Federal National Mortgage Association Notes 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 City places no limit on the amount of its interim monies it may invest in a particular security.

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

| | <u>Fair Value</u> | <u>Percentage of Portfolio</u> |
|--|-----------------------|------------------------------------|
| Federal Farm Credit Bank | \$225,907 | 9.57% |
| Federal Home Loan Bank | 670,680 | 28.40 |
| Federal Home Loan Mortgage Corporation | 56,090 | 2.38 |
| Federal National Mortgage Association | 1,327,416 | 56.21 |

NOTE 7 - RECEIVABLES

Receivables at December 31, 2012 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 \$80,612, will not be received within one year. There were no delinquent special assessments at December 31, 2012.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 7 - RECEIVABLES (continued)

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

| | Water | Sewer | Solid Waste | Storm Water | Total Enterprise Funds |
|--------------------------------------|------------------|------------------|------------------|-----------------|------------------------------|
| Accounts Receivable | \$301,914 | \$294,077 | \$126,083 | \$114,588 | \$836,662 |
| Less Allowance for Uncollectibles | (40,969) | (40,671) | (17,434) | (15,848) | (114,922) |
| Net Accounts Receivable | <u>\$260,945</u> | <u>\$253,406</u> | <u>\$108,649</u> | <u>\$98,740</u> | <u>\$721,740</u> |

A summary of the principal items of intergovernmental receivables follows:

| | Amount |
|-------------------------------------|------------------|
| Governmental Activities | |
| Major Funds | |
| General Fund | |
| Homestead and Rollback | \$36,356 |
| Local Government | 113,096 |
| Cigarette Tax | 1,285 |
| Estate Tax | 25,210 |
| Fines and Forfeitures | 896 |
| Total General Fund | <u>176,843</u> |
| Street Maintenance and Repair | |
| Gasoline Tax | 199,165 |
| Motor Vehicle License Tax | 40,013 |
| Total Street Maintenance and Repair | <u>239,178</u> |
| Total Major Funds | <u>416,021</u> |
| Nonmajor Funds | |
| State Highway | |
| Gasoline Tax | 16,149 |
| Motor Vehicle License Tax | 3,245 |
| Total State Highway | <u>19,394</u> |
| Airport Grant | |
| FAA | 105,052 |
| Ohio Crime Victims Grant | |
| Ohio Crime Victims Assistance | 29,226 |
| FEMA Grant | |
| FEMA | 14,692 |
| Police Pension | |
| Homestead and Rollback | 3,156 |
| Fire Pension | |
| Homestead and Rollback | 3,156 |
| Total Nonmajor Funds | <u>174,676</u> |
| Total Governmental Activities | <u>\$590,697</u> |

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 7 - RECEIVABLES (continued)

| | <u>Amount</u> |
|------------------------------|------------------------|
| Business-Type Activities | |
| Major Fund | |
| Stormwater | |
| Ohio Public Works Commission | <u><u>\$63,827</u></u> |

NOTE 8 - MUNICIPAL INCOME TAXES

The City levies and collects an income tax of 1.5 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 and an additional .5 percent levied with voter approval for a period of six years, expiring in 2019. The additional .5 percent is restricted solely for street repair and is recorded in the Street Maintenance and Repair special revenue fund. The remaining income tax revenues and all related expenditures for administration and collection are accounted for in the General Fund.

NOTE 9 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the City. Real property tax revenues received in 2012 represent the collection of 2011 taxes. Real property taxes received in 2012 were levied after October 1, 2011, on the assessed values as of January 1, 2011, 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 2012 represent the collection of 2011 taxes. Public utility real and tangible personal property taxes received in 2012 became a lien on December 31, 2010, were levied after October 1, 2011, 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, 2012
(continued)

NOTE 9 - PROPERTY TAXES (continued)

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2012, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2012 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, 2012, was \$4.30 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2012 property tax receipts were based are as follows:

| Category | Amount |
|-------------------------|----------------------|
| Real Property | |
| Agricultural | \$514,360 |
| Residential | 117,729,880 |
| Commercial | 32,819,050 |
| Industrial | 14,383,910 |
| Public Utility Property | |
| Real | 37,630 |
| Personal | 6,710,770 |
| Total Assessed Value | <u>\$172,195,600</u> |

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012, was as follows:

| | Balance December 31, 2011 | Additions | Reductions | Balance December 31, 2012 |
|-------------------------------------|---------------------------------|------------------|------------|---------------------------------|
| Governmental Activities: | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$1,908,827 | \$196,920 | \$0 | \$2,105,747 |
| Construction in Progress | 0 | 34,673 | 0 | 34,673 |
| Total Nondepreciable Capital Assets | <u>1,908,827</u> | <u>231,593</u> | <u>0</u> | <u>2,140,420</u> |
| 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 | 42,568,952 | 1,377,882 | 0 | 43,946,834 |
| Bridges | 900,980 | 0 | 0 | 900,980 |
| Equipment | 1,571,057 | 13,462 | 0 | 1,584,519 |
| Furniture and Fixtures | 16,200 | 0 | 0 | 16,200 |
| Vehicles | 2,293,703 | 46,500 | 0 | 2,340,203 |
| Total Depreciable Capital Assets | <u>50,349,698</u> | <u>1,437,844</u> | <u>0</u> | <u>51,787,542</u> |

(continued)

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 10 - CAPITAL ASSETS (continued)

| | Balance December 31, 2011 | Additions | Reductions | Balance December 31, 2012 |
|---|---------------------------------|--------------------|------------|---------------------------------|
| Governmental Activities (continued) | | | | |
| Less Accumulated Depreciation for | | | | |
| Buildings | (\$1,112,857) | (\$42,405) | \$0 | (\$1,155,262) |
| Improvements Other Than Buildings | (973,951) | (50,784) | 0 | (1,024,735) |
| Streets | (31,470,572) | (790,935) | 0 | (32,261,507) |
| Bridges | (801,873) | (18,020) | 0 | (819,893) |
| Equipment | (1,139,793) | (58,034) | 0 | (1,197,827) |
| Furniture and Fixtures | (16,200) | 0 | 0 | (16,200) |
| Vehicles | (1,423,167) | (102,950) | 0 | (1,526,117) |
| Total Accumulated Depreciation | <u>(36,938,413)</u> | <u>(1,063,128)</u> | <u>0</u> | <u>(38,001,541)</u> |
| Total Depreciable Capital Assets, Net | <u>13,411,285</u> | <u>374,716</u> | <u>0</u> | <u>13,786,001</u> |
| Governmental Activities Capital Assets, Net | <u>\$15,320,112</u> | <u>\$606,309</u> | <u>\$0</u> | <u>\$15,926,421</u> |

During 2012, governmental activities accepted a contribution of capital assets from outside sources with a fair value of \$14,000.

| | Balance December 31, 2011 | Additions | Reductions | Balance December 31, 2012 |
|--|---------------------------------|--------------------|--------------------|---------------------------------|
| Business-Type Activities: | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$1,083,832 | \$0 | \$0 | \$1,083,832 |
| Construction in Progress | 48,610 | 286,588 | (182,366) | 152,832 |
| Total Nondepreciable Capital Assets | <u>1,132,442</u> | <u>286,588</u> | <u>(182,366)</u> | <u>1,236,664</u> |
| Depreciable Capital Assets | | | | |
| Buildings | 9,482,116 | 0 | 0 | 9,482,116 |
| Improvements Other Than Buildings | 5,263,259 | 0 | 0 | 5,263,259 |
| Water and Sewer Lines | 18,843,664 | 294,376 | (116,905) | 19,021,135 |
| Equipment | 2,775,212 | 0 | 0 | 2,775,212 |
| Vehicles | 500,070 | 21,946 | (68,178) | 453,838 |
| Total Depreciable Capital Assets | <u>36,864,321</u> | <u>316,322</u> | <u>(185,083)</u> | <u>36,995,560</u> |
| Less Accumulated Depreciation for | | | | |
| Buildings | (5,494,199) | (326,232) | 0 | (5,820,431) |
| Improvements Other Than Buildings | (2,913,629) | (102,512) | 0 | (3,016,141) |
| Water and Sewer Lines | (8,004,873) | (269,506) | 7,451 | (8,266,928) |
| Equipment | (1,956,338) | (113,779) | 0 | (2,070,117) |
| Vehicles | (320,710) | (37,461) | 68,178 | (289,993) |
| Total Accumulated Depreciation | <u>(18,689,749)</u> | <u>(849,490)</u> | <u>75,629</u> | <u>(19,463,610)</u> |
| Total Depreciable Capital Assets, Net | <u>18,174,572</u> | <u>(533,168)</u> | <u>(109,454)</u> | <u>17,531,950</u> |
| Business-Type Activities Capital Assets, Net | <u>\$19,307,014</u> | <u>(\$246,580)</u> | <u>(\$291,820)</u> | <u>\$18,768,614</u> |

During 2012, the Water and Storm Water enterprise funds received capital assets donated by other governments, in the amount of \$112,010 and \$63,827, respectively.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 10 - CAPITAL ASSETS (continued)

Depreciation expense was charged to governmental functions as follows:

| | |
|--|-------------|
| Governmental Activities | |
| Security of Persons and Property - Police | \$17,235 |
| Security of Persons and Property - Fire | 75,595 |
| Leisure Time Activities | 14,083 |
| Transportation | 924,947 |
| General Government | 31,268 |
| Total Depreciation Expense - Governmental Activities | \$1,063,128 |

NOTE 11 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2012, the General Fund had an interfund receivable, in the amount of \$494,979; \$79,092, \$79,092, \$79,092, and \$79,092, respectively, from the Water, Sewer, Solid Waste, and Storm Water enterprise funds for services provided to those funds and \$178,611 from other governmental funds for cash flow resources provided to those funds until the receipt of grant monies.

NOTE 12 - 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 2012, the City had the following insurance coverage:

| Type of Coverage | Coverage | Deductible |
|----------------------------------|--------------|------------|
| Property (building and contents) | \$19,221,900 | \$1,000 |
| Earthquake | 1,000,000 | 25,000 |
| Employee Benefits Liability | 1,000,000 | 1,000 |
| General Liability | 10,000,000 | 0 |
| Law Enforcement Liability | 10,000,000 | 5,000 |
| Excess Liability | 10,000,000 | 0 |
| Automobile Liability | 10,000,000 | 0 |
| Uninsured Motorist | 1,000,000 | 0 |
| Crime Coverage | 10,000,000 | 5,000 |
| Boiler and Machinery | 19,221,900 | 1,000 |

There has been no significant reduction in insurance coverage from 2011, 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, 2012
(continued)

NOTE 12 - 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 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.

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, 2012, members in state and local classifications contributed 10 percent of covered payroll. For 2012, member and employer contribution rates were consistent across all three plans.

The City's 2012 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 the traditional plan was 4 percent for 2012. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2012. 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, 2012, 2011, and 2010 was \$464,608, \$462,671, and \$445,096, respectively. For 2012, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. There were no contributions made to the member-directed plan by the City or by plan members for 2012.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 13 - DEFINED BENEFIT PENSION PLANS (continued)

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 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 - The Ohio Revised Code requires plan members to contribute 10 percent of their annual covered salary while employers are required to contribute 19.5 percent for police officers and 24 percent for firefighters. 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 2012, the portion of the City's contribution used to fund pension benefits was 12.75 percent of covered payroll for police officers and 17.25 percent of covered payroll for firefighters. The City's contribution to OPF for police and firefighters pension was \$198,460 and \$179,627 for the year ended December 31, 2012, \$218,151 and \$202,723 for the year ended December 31, 2011, and \$225,197 and \$218,373 for the year ended December 31, 2010. For 2012, 81 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 2011 and 2010.

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.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 14 - POSTEMPLOYMENT BENEFITS (continued)

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 2012, state and local employers contributed 14 percent of covered payroll. This is the maximum employer contribution rate permitted by the Ohio Revised Code.

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 the traditional plan was 4 percent for 2012. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent in 2012. Effective January 1, 2013, the portion of the employer contribution allocated to health care was lowered to 1 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, 2012, 2011, and 2010 was \$92,922, \$92,693, and \$122,711, respectively. For 2012, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

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 recent 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 healthcare program, a cost-sharing, multiple-employer defined postemployment healthcare 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.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 14 - POSTEMPLOYMENT BENEFITS (continued)

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.

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 the year ended December 31, 2012, the employer contribution allocated to the health care plan was 6.75 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 \$59,157 and \$44,354 for the year ended December 31, 2012, \$66,556 and \$50,719 for the year ended December 31, 2011, and \$65,615 and \$53,337 for the year ended December 31, 2010. For 2012, 81 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 2011 and 2010.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

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.

NOTE 16 - NOTES PAYABLE

The City's note transactions for the year ended December 31, 2012, were as follows:

| | <u>Interest Rate</u> | <u>Balance December 31, 2011</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance December 31, 2012</u> |
|--|--------------------------|--|------------------|-------------------|--|
| <u>Governmental Activities</u> | | | | | |
| <u>General Obligation Bond</u> | | | | | |
| <u>Anticipation Notes</u> | | | | | |
| Capital Projects Fund | | | | | |
| 2011 Municipal Building Improvement Notes | 2.00% | \$50,000 | \$0 | \$50,000 | \$0 |
| 2012 Municipal Building Improvement Notes | 2.25 | 0 | 40,000 | 0 | 40,000 |
| Total Governmental Activities | | <u>\$50,000</u> | <u>\$40,000</u> | <u>\$50,000</u> | <u>\$40,000</u> |

According to Ohio law, notes can be issued in anticipation of bond proceeds and levies, or for up to 50 percent of anticipated revenue collections. The liability for all notes is presented in the fund receiving the proceeds.

The City's bond anticipation notes are backed by the full faith and credit of the City of Bucyrus and have a maturity of one year. The municipal building notes were issued for the reconstruction of the roof on the City's municipal building.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 17 - LONG-TERM OBLIGATIONS

The City's long-term obligations activity for the year ended December 31, 2012, was as follows:

| | Interest Rate | Balance December 31, 2011 | Additions | Reductions | Balance December 31, 2012 | Due Within One Year |
|--|------------------|---------------------------------|-----------|------------|---------------------------------|------------------------|
| <u>Governmental Activities</u> | | | | | | |
| Special Assessment Bonds with Governmental Commitment | | | | | | |
| 1999 Marion Road Sewer (Original Amount \$151,000) | 5.00% | \$64,000 | \$0 | \$8,000 | \$56,000 | \$8,000 |
| 2000 State Route 4 (Original Amount \$54,000) | 6.00 | 27,000 | 0 | 3,000 | 24,000 | 3,000 |
| Total Special Assessment Bonds | | 91,000 | 0 | 11,000 | 80,000 | 11,000 |
| Other Long-Term Obligations | | | | | | |
| OPWC Loans | | | | | | |
| #CP32J Street Maintenance (Original Amount \$200,000) | 0.00 | 172,000 | 0 | 8,000 | 164,000 | 8,000 |
| Police Pension Liability | | 131,060 | 0 | 3,347 | 127,713 | 3,491 |
| Fire Pension Liability | | 149,632 | 0 | 3,822 | 145,810 | 3,986 |
| Capital Leases Payable | | 4,379 | 0 | 4,379 | 0 | 0 |
| Compensated Absences Payable | | 620,806 | 72,647 | 324 | 693,129 | 269,229 |
| Total Other Long-Term Obligations | | 1,077,877 | 72,647 | 19,872 | 1,130,652 | 284,706 |
| Total Governmental Activities | | \$1,168,877 | \$72,647 | \$30,872 | \$1,210,652 | \$295,706 |
| <u>Business-Type Activities</u> | | | | | | |
| General Obligation Revenue Bonds | | | | | | |
| 2003 Capital Facilities Refunding (Original Amount \$4,200,000) | 1.65-4.3% | \$510,000 | \$0 | \$510,000 | \$0 | \$0 |
| Other Long-Term Obligations | | | | | | |
| OWDA Loans | | | | | | |
| #108DW Water (Original Amount \$506,396) | 4.02 | 251,588 | 0 | 27,246 | 224,342 | 28,352 |
| #509SFR Sewer (Original Amount \$5,781,547) | 11.35 | 3,171,320 | 0 | 298,926 | 2,872,394 | 311,064 |
| #5827 Water (Original Amount \$754,900) | 5.22 | 754,900 | 13,276 | 49,439 | 718,737 | 101,241 |
| Total OWDA Loans | | 4,177,808 | 13,276 | 375,611 | 3,815,473 | 440,657 |

(continued)

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

| | Interest Rate | Balance December 31, 2011 | Additions | Reductions | Balance December 31, 2012 | Due Within One Year |
|---|------------------|---------------------------------|-----------|------------|---------------------------------|------------------------|
| Other Long-Term Obligations (cont) | | | | | | |
| OPWC Loans | | | | | | |
| #CP023 Water (Original Amount \$145,541) | 0.00% | \$43,662 | \$0 | \$7,277 | \$36,385 | \$7,277 |
| #CP01D Water (Original Amount \$120,000) | 0.00 | 60,000 | 0 | 6,000 | 54,000 | 6,000 |
| #CP12H Storm Water (Original Amount \$90,000) | 0.00 | 67,500 | 0 | 4,500 | 63,000 | 4,500 |
| #CP26F Storm Water (Original Amount \$125,000) | 0.00 | 75,000 | 0 | 6,250 | 68,750 | 6,250 |
| #CP07J Storm Water (Original Amount \$91,476) | 0.00 | 70,893 | 0 | 4,574 | 66,319 | 4,574 |
| #CP32J Storm Water (Original Amount \$300,000) | 0.00 | 258,000 | 0 | 12,000 | 246,000 | 12,000 |
| Total OPWC Loans | | 575,055 | 0 | 40,601 | 534,454 | 40,601 |
| Compensated Absences Payable | | 241,526 | 47,570 | 46,390 | 242,706 | 63,460 |
| Total Other Long-Term Obligations | | 4,994,389 | 60,846 | 462,602 | 4,592,633 | 544,718 |
| Total Business-Type Activities | | \$5,504,389 | \$60,846 | \$972,602 | \$4,592,633 | \$544,718 |

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.

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, Street Maintenance and Repair, and Ohio Crime Victims Grant special revenue funds and the Water, Sewer, Solid Waste, and Storm Water enterprise funds.

General Obligation Revenue Bonds

The general obligation revenue bonds were a liability of the Water and Sewer enterprise funds and pledged their respective revenues for repayment. The bonds also pledged the full faith and credit and taxing ability of the City in the event the enterprise fund's revenues are not sufficient to meet the principal and interest requirements. The bonds were fully retired during 2012.

OWDA Loans

OWDA loans consist of money owed to the Ohio Water Development Authority for the construction of an upground storage reservoir, upgrades to the City's water and sewer treatment plants, and upgrades to the Water Filtration Plant. OWDA loans are payable solely from the gross revenues of the water and sewer systems. OWDA loans, in the amount of \$718,737, were not capitalized.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

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.

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 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 is \$4,448,118 and \$534,454 on the OPWC loans. Principal and interest paid in the Water, Sewer, and Storm Water enterprise funds for the current year were \$111,980, \$423,439, and \$27,324, respectively. For 2012, the Water enterprise fund had a net operating loss. Total net revenues for the Sewer and Storm Water enterprise funds were \$840,993 and \$405,943, respectively.

The City's legal debt margin was \$18,040,538 at December 31, 2012.

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 |
| 2013 | \$11,000 | \$4,240 | \$8,000 | \$7,477 | \$11,547 |
| 2014 | 11,000 | 3,660 | 8,000 | 7,800 | 11,224 |
| 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 |
| 2018-2022 | 25,000 | 2,280 | 40,000 | 50,278 | 44,842 |
| 2023-2027 | 0 | 0 | 40,000 | 62,039 | 33,081 |
| 2028-2032 | 0 | 0 | 40,000 | 76,562 | 18,558 |
| 2033-2035 | 0 | 0 | 4,000 | 43,901 | 2,795 |
| | \$80,000 | \$17,680 | \$164,000 | \$273,523 | \$153,653 |

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

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

| Year | Business-Type Activities | | OPWC Loans Principal |
|-----------|--------------------------|-----------|----------------------------|
| | OWDA Loans | | |
| | Principal | Interest | |
| 2013 | \$440,657 | \$143,099 | \$40,601 |
| 2014 | 457,674 | 126,083 | 40,601 |
| 2015 | 475,353 | 108,403 | 40,601 |
| 2016 | 493,722 | 90,035 | 40,601 |
| 2017 | 512,805 | 70,950 | 40,601 |
| 2018-2022 | 1,435,262 | 94,075 | 160,619 |
| 2023-2027 | 0 | 0 | 104,830 |
| 2028-2032 | 0 | 0 | 60,000 |
| 2033 | 0 | 0 | 6,000 |
| | \$3,815,473 | \$632,645 | \$534,454 |

NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE

The City entered into capitalized leases for equipment and vehicles. Capital lease payments are reflected as function expenditures on a budgetary perspective and as debt service expenditures on the statement of revenues, expenditures, and changes in fund balance for the governmental funds. Principal payments in 2012 were \$4,379.

| | Governmental Activities |
|-------------------------------|----------------------------|
| Equipment | \$37,448 |
| Vehicles | 78,816 |
| Less Accumulated Depreciation | |
| Equipment | (35,821) |
| Vehicles | (78,816) |
| Total | \$1,627 |

The City's capital leases were paid in full during 2012.

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 19 - 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 | Street Maintenance and Repair | Other Governmental Funds |
|--|-----------|-------------------------------------|--------------------------------|
| Nonspendable for: | | | |
| Prepaid Items | \$42,407 | \$11,273 | \$16,648 |
| Materials and Supplies Inventory | 3,767 | 62,588 | 0 |
| Total Nonspendable | 46,174 | 73,861 | 16,648 |
| Restricted for: | | | |
| Street Construction and Maintenance | 0 | 2,304,038 | 630,371 |
| Economic Development and Rehabilitation | 0 | 0 | 28,341 |
| Police and Fire Operations | 0 | 0 | 16,397 |
| Drug Enforcement | 0 | 0 | 3,902 |
| Fire Equipment Replacement | 0 | 0 | 372,068 |
| Crime Victims Assistance | 0 | 0 | 9,318 |
| Park Improvements | 0 | 0 | 27,199 |
| Permanent Improvements | 0 | 0 | 7,637 |
| Debt Retirement | 0 | 0 | 72,701 |
| Total Restricted | 0 | 2,304,038 | 1,167,934 |
| Committed to: | | | |
| Recreation | 0 | 0 | 43,032 |
| Public Access Television | 0 | 0 | 6,745 |
| Total Committed | 0 | 0 | 49,777 |
| Assigned for: | | | |
| Recreation | 11,227 | 0 | 0 |
| Unpaid Obligations | 11,258 | 0 | 0 |
| Total Assigned | 22,485 | 0 | 0 |
| Unassigned (Deficit) | 923,429 | 0 | (231,341) |
| Total Fund Balance | \$992,088 | \$2,377,899 | \$1,003,018 |

City of Bucyrus
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012
(continued)

NOTE 20 - INTERFUND TRANSFERS

During 2012, the General Fund made transfers to other governmental funds, in the amount of \$216,314, to subsidize various programs or activities in other funds. Other governmental funds made transfers to other governmental funds, in the amount \$11,962, to move receipts as debt payments came due.

NOTE 21 - 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 2012, the City contributed \$219,972 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 22 - 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, 2012
(continued)

NOTE 23 - 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 24 - 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.

The City is in ongoing discussions with the United States Environmental Protection Agency (USEPA) regarding Clean Water Act compliance issues and the reduction of the City's combined sewer overflow events. To date, the discussions have been primarily technical in nature. However, the USEPA has advised the City that it should expect federal court litigation with a resulting consent decree. Negotiations are underway with a target date for a consent decree in 2013.

B. Federal and State Grants

For the period January 1, 2012, to December 31, 2012, 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.

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**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.

Police Retention

To account for grants received under the American Recovery and Reinvestment Act restricted for hiring a police officer.

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 Hazard Mitigation Program and restricted for purchasing homes that continually flood.

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.

(continued)

Nonmajor Debt Service Funds

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

General Bond Retirement

To account for resources that are assigned for the payment of principal, interest, and fiscal charges on general obligation debt. The activity of this fund is eliminated on a GAAP basis.

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.

Municipal Building

To account for resources that are restricted to improvements to the municipal building.

Fire Levy

To account for the proceeds of a five year, 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, 2012

| | 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 | \$832,465 | \$70,984 | \$381,696 | \$1,285,145 |
| Accounts Receivable | 34,588 | 0 | 0 | 34,588 |
| Due from Other Governments | 174,676 | 0 | 0 | 174,676 |
| Other Local Taxes Receivable | 3,995 | 0 | 0 | 3,995 |
| Prepaid Items | 0 | 0 | 16,648 | 16,648 |
| Property Taxes Receivable | 86,278 | 0 | 0 | 86,278 |
| Special Assessments Receivable | 0 | 30,480 | 63,667 | 94,147 |
| Total Assets | \$1,132,002 | \$101,464 | \$462,011 | \$1,695,477 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$2,428 | \$0 | \$0 | \$2,428 |
| Accounts Payable | 8,958 | 0 | 274 | 9,232 |
| Due to Other Governments | 99,222 | 0 | 0 | 99,222 |
| Interfund Payable | 178,611 | 0 | 0 | 178,611 |
| Accrued Interest Payable | 0 | 0 | 779 | 779 |
| Notes Payable | 0 | 0 | 40,000 | 40,000 |
| Total Liabilities | 289,219 | 0 | 41,053 | 330,272 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 79,530 | 0 | 0 | 79,530 |
| Unavailable Revenue | 188,510 | 30,480 | 63,667 | 282,657 |
| Total Deferred Inflows of Resources | 268,040 | 30,480 | 63,667 | 362,187 |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 0 | 0 | 16,648 | 16,648 |
| Restricted | 715,528 | 70,984 | 381,422 | 1,167,934 |
| Committed | 49,777 | 0 | 0 | 49,777 |
| Unassigned (Deficit) | (190,562) | 0 | (40,779) | (231,341) |
| Total Fund Balance | 574,743 | 70,984 | 357,291 | 1,003,018 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | \$1,132,002 | \$101,464 | \$462,011 | \$1,695,477 |

City of Bucyrus
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

| | Municipal Motor Vehicle License | State Highway | Enterprise Monitoring | CRA Monitoring |
|---|---------------------------------------|------------------|--------------------------|-------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$548,560 | \$77,335 | \$12,449 | \$13,993 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 19,394 | 0 | 0 |
| Other Local Taxes Receivable | 3,995 | 0 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Total Assets | \$552,555 | \$96,729 | \$12,449 | \$13,993 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$0 | \$0 | \$0 | \$0 |
| Accounts Payable | 2,587 | 0 | 0 | 0 |
| Due to Other Governments | 0 | 0 | 213 | 108 |
| Interfund Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | 2,587 | 0 | 213 | 108 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 0 | 0 | 0 | 0 |
| Unavailable Revenue | 0 | 16,326 | 0 | 0 |
| Total Deferred Inflows of Resources | 0 | 16,326 | 0 | 0 |
| <u>Fund Balance</u> | | | | |
| Restricted | 549,968 | 80,403 | 12,236 | 13,885 |
| Committed | 0 | 0 | 0 | 0 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 |
| Total Fund Balance (Deficit) | 549,968 | 80,403 | 12,236 | 13,885 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | \$552,555 | \$96,729 | \$12,449 | \$13,993 |

| Parks and Recreational Land | Federal Equitable Sharing | Police Continuing Training | Police Department Donations | Fire Department Donations | Airport Grant |
|-----------------------------------|---------------------------------|----------------------------------|-----------------------------------|---------------------------------|------------------|
| \$46,267 | \$1,109 | \$1,683 | \$9,985 | \$4,729 | \$50,724 |
| 18,338 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 105,052 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$64,605</u> | <u>\$1,109</u> | <u>\$1,683</u> | <u>\$9,985</u> | <u>\$4,729</u> | <u>\$155,776</u> |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1,529 | 0 | 0 | 0 | 0 | 679 |
| 1,706 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 162,200 |
| <u>3,235</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>162,879</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 18,338 | 0 | 0 | 0 | 0 | 105,052 |
| <u>18,338</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>105,052</u> |
| 0 | 1,109 | 1,683 | 9,985 | 4,729 | 0 |
| 43,032 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | (112,155) |
| <u>43,032</u> | <u>1,109</u> | <u>1,683</u> | <u>9,985</u> | <u>4,729</u> | <u>(112,155)</u> |
| <u>\$64,605</u> | <u>\$1,109</u> | <u>\$1,683</u> | <u>\$9,985</u> | <u>\$4,729</u> | <u>\$155,776</u> |

(continued)

City of Bucyrus
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012
(continued)

| | Ohio Crime Victims Grant | FEMA Grant | CHIP Grant | Access |
|---|-----------------------------|-----------------|----------------|-----------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,789 | \$9,616 | \$7,153 | \$9,387 |
| Accounts Receivable | 0 | 0 | 0 | 16,250 |
| Due from Other Governments | 29,226 | 14,692 | 0 | 0 |
| Other Local Taxes Receivable | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Total Assets | \$31,015 | \$24,308 | \$7,153 | \$25,637 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$1,078 | \$0 | \$0 | \$1,350 |
| Accounts Payable | 142 | 30 | 3,933 | 58 |
| Due to Other Governments | 993 | 10,673 | 0 | 1,234 |
| Interfund Payable | 0 | 15,411 | 1,000 | 0 |
| Total Liabilities | 2,213 | 26,114 | 4,933 | 2,642 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 0 | 0 | 0 | 0 |
| Unavailable Revenue | 19,484 | 0 | 0 | 16,250 |
| Total Deferred Inflows of Resources | 19,484 | 0 | 0 | 16,250 |
| <u>Fund Balance</u> | | | | |
| Restricted | 9,318 | 0 | 2,220 | 0 |
| Committed | 0 | 0 | 0 | 6,745 |
| Unassigned (Deficit) | 0 | (1,806) | 0 | 0 |
| Total Fund Balance (Deficit) | 9,318 | (1,806) | 2,220 | 6,745 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | \$31,015 | \$24,308 | \$7,153 | \$25,637 |

| Police Pension | Fire Pension | Philbin Trust | Drug Law Enforcement | Total |
|-----------------|-----------------|-----------------|----------------------|--------------------|
| \$3,847 | \$3,847 | \$27,199 | \$2,793 | \$832,465 |
| 0 | 0 | 0 | 0 | 34,588 |
| 3,156 | 3,156 | 0 | 0 | 174,676 |
| 0 | 0 | 0 | 0 | 3,995 |
| 43,139 | 43,139 | 0 | 0 | 86,278 |
| <u>\$50,142</u> | <u>\$50,142</u> | <u>\$27,199</u> | <u>\$2,793</u> | <u>\$1,132,002</u> |
| \$0 | \$0 | \$0 | \$0 | \$2,428 |
| 0 | 0 | 0 | 0 | 8,958 |
| 44,812 | 39,483 | 0 | 0 | 99,222 |
| 0 | 0 | 0 | 0 | 178,611 |
| <u>44,812</u> | <u>39,483</u> | <u>0</u> | <u>0</u> | <u>289,219</u> |
| 39,765 | 39,765 | 0 | 0 | 79,530 |
| 6,530 | 6,530 | 0 | 0 | 188,510 |
| <u>46,295</u> | <u>46,295</u> | <u>0</u> | <u>0</u> | <u>268,040</u> |
| 0 | 0 | 27,199 | 2,793 | 715,528 |
| 0 | 0 | 0 | 0 | 49,777 |
| (40,965) | (35,636) | 0 | 0 | (190,562) |
| <u>(40,965)</u> | <u>(35,636)</u> | <u>27,199</u> | <u>2,793</u> | <u>574,743</u> |
| <u>\$50,142</u> | <u>\$50,142</u> | <u>\$27,199</u> | <u>\$2,793</u> | <u>\$1,132,002</u> |

City of Bucyrus
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012

| | Permanent Improvement | Municipal Building | Fire Levy | Marion Road Assessment |
|---|--------------------------|-----------------------|------------------|------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$7,637 | \$0 | \$372,342 | \$1,717 |
| Prepaid Items | 0 | 0 | 16,648 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 63,667 |
| Total Assets | <u>\$7,637</u> | <u>\$0</u> | <u>\$388,990</u> | <u>\$65,384</u> |
| <u>Liabilities</u> | | | | |
| Accounts Payable | \$0 | \$0 | \$274 | \$0 |
| Accrued Interest Payable | 0 | 779 | 0 | 0 |
| Notes Payable | 0 | 40,000 | 0 | 0 |
| Total Liabilities | <u>0</u> | <u>40,779</u> | <u>274</u> | <u>0</u> |
| <u>Deferred Inflows of Resources</u> | | | | |
| Unavailable Revenue | 0 | 0 | 0 | 63,667 |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 0 | 0 | 16,648 | 0 |
| Restricted | 7,637 | 0 | 372,068 | 1,717 |
| Unassigned (Deficit) | 0 | (40,779) | 0 | 0 |
| Total Fund Balance (Deficit) | <u>7,637</u> | <u>(40,779)</u> | <u>388,716</u> | <u>1,717</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balance | <u>\$7,637</u> | <u>\$0</u> | <u>\$388,990</u> | <u>\$65,384</u> |

Total

\$381,696
16,648
63,667

\$462,011

\$274
779
40,000

41,053

63,667

16,648
381,422
(40,779)

357,291

\$462,011

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City of Bucyrus
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|---|-------------------------------------|--|--|
| <u>Revenues</u> | | | | |
| Property Taxes | \$89,902 | \$0 | \$0 | \$89,902 |
| Other Local Taxes | 57,471 | 0 | 0 | 57,471 |
| Special Assessments | 0 | 4,620 | 12,096 | 16,716 |
| Fees, Licenses, and Permits | 110,404 | 0 | 0 | 110,404 |
| Fines and Forfeitures | 13,239 | 0 | 0 | 13,239 |
| Intergovernmental | 241,188 | 0 | 9,380 | 250,568 |
| Interest | 155 | 0 | 0 | 155 |
| Other | 57,432 | 0 | 39,900 | 97,332 |
| Total Revenues | <u>569,791</u> | <u>4,620</u> | <u>61,376</u> | <u>635,787</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Security of Persons and Property | | | | |
| Police | 233,915 | 0 | 0 | 233,915 |
| Fire | 244,443 | 0 | 57,303 | 301,746 |
| Public Health | 12,017 | 0 | 9,300 | 21,317 |
| Leisure Time Activities | 91,344 | 0 | 0 | 91,344 |
| Community Environment | 658 | 0 | 0 | 658 |
| Transportation | 173,189 | 0 | 0 | 173,189 |
| General Government | 115,283 | 0 | 32,263 | 147,546 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 11,000 | 0 | 11,000 |
| Interest and Fiscal Charges | 0 | 4,820 | 3,504 | 8,324 |
| Total Expenditures | <u>870,849</u> | <u>15,820</u> | <u>102,370</u> | <u>989,039</u> |
| Excess of Revenues Under Expenditures | <u>(301,058)</u> | <u>(11,200)</u> | <u>(40,994)</u> | <u>(353,252)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 202,787 | 11,962 | 13,527 | 228,276 |
| Transfers Out | 0 | 0 | (11,962) | (11,962) |
| Total Other Financing Sources (Uses) | <u>202,787</u> | <u>11,962</u> | <u>1,565</u> | <u>216,314</u> |
| Changes in Fund Balance | (98,271) | 762 | (39,429) | (136,938) |
| Fund Balance Beginning of Year | <u>673,014</u> | <u>70,222</u> | <u>396,720</u> | <u>1,139,956</u> |
| Fund Balance End of Year | <u>\$574,743</u> | <u>\$70,984</u> | <u>\$357,291</u> | <u>\$1,003,018</u> |

City of Bucyrus
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

| | Municipal Motor Vehicle License | State Highway | Enterprise Monitoring | CRA Monitoring |
|---|---------------------------------------|------------------------|--------------------------|------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Other Local Taxes | 57,471 | 0 | 0 | 0 |
| Fees, Licenses, and Permits | 0 | 0 | 3,500 | 2,500 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 37,828 | 0 | 0 |
| Interest | 139 | 16 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total Revenues | <u>57,610</u> | <u>37,844</u> | <u>3,500</u> | <u>2,500</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 | 32,170 | 15,866 | 0 | 0 |
| General Government | 0 | 0 | 7,916 | 2,522 |
| Total Expenditures | <u>32,170</u> | <u>15,866</u> | <u>7,916</u> | <u>2,522</u> |
| Excess of Revenues Over (Under) Expenditures | 25,440 | 21,978 | (4,416) | (22) |
| <u>Other Financing Sources</u> | | | | |
| Transfers In | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Changes in Fund Balance | 25,440 | 21,978 | (4,416) | (22) |
| Fund Balance (Deficit) Beginning of Year | <u>524,528</u> | <u>58,425</u> | <u>16,652</u> | <u>13,907</u> |
| Fund Balance (Deficit) End of Year | <u><u>\$549,968</u></u> | <u><u>\$80,403</u></u> | <u><u>\$12,236</u></u> | <u><u>\$13,885</u></u> |

| Parks and Recreational Land | Police Retention | Federal Equitable Sharing | Police Continuing Training | Police Department Donations | Fire Department Donations |
|-----------------------------------|---------------------|---------------------------------|----------------------------------|-----------------------------------|---------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 55,654 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 4,351 | 36,224 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 22,111 | 0 | 0 | 0 | 2,052 | 2,295 |
| <u>82,116</u> | <u>36,224</u> | <u>0</u> | <u>0</u> | <u>2,052</u> | <u>2,295</u> |
| 0 | 38,858 | 0 | 0 | 13,462 | 0 |
| 0 | 0 | 0 | 0 | 0 | 2,206 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 91,344 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 7,483 | 0 | 0 | 0 | 0 | 0 |
| <u>98,827</u> | <u>38,858</u> | <u>0</u> | <u>0</u> | <u>13,462</u> | <u>2,206</u> |
| (16,711) | (2,634) | 0 | 0 | (11,410) | 89 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| (16,711) | (2,634) | 0 | 0 | (11,410) | 89 |
| <u>59,743</u> | <u>2,634</u> | <u>1,109</u> | <u>1,683</u> | <u>21,395</u> | <u>4,640</u> |
| <u>\$43,032</u> | <u>\$0</u> | <u>\$1,109</u> | <u>\$1,683</u> | <u>\$9,985</u> | <u>\$4,729</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, 2012
(continued)

| | Airport Grant | Ohio Crime Victims Grant | FEMA Grant | CHIP Grant |
|---|---------------------------|-----------------------------|-------------------------|-----------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Other Local Taxes | 0 | 0 | 0 | 0 |
| Fees, Licenses, and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 1,400 | 39,400 | 99,281 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 14,237 |
| Total Revenues | <u>1,400</u> | <u>39,400</u> | <u>99,281</u> | <u>14,237</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Security of Persons and Property | | | | |
| Police | 0 | 0 | 0 | 0 |
| Fire | 0 | 0 | 101,087 | 0 |
| Public Health | 0 | 0 | 0 | 12,017 |
| Leisure Time Activities | 0 | 0 | 0 | 0 |
| Community Environment | 0 | 0 | 0 | 658 |
| Transportation | 125,153 | 0 | 0 | 0 |
| General Government | 0 | 39,967 | 0 | 0 |
| Total Expenditures | <u>125,153</u> | <u>39,967</u> | <u>101,087</u> | <u>12,675</u> |
| Excess of Revenues Over (Under) Expenditures | (123,753) | (567) | (1,806) | 1,562 |
| <u>Other Financing Sources</u> | | | | |
| Transfers In | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Changes in Fund Balance | (123,753) | (567) | (1,806) | 1,562 |
| Fund Balance (Deficit) Beginning of Year | <u>11,598</u> | <u>9,885</u> | <u>0</u> | <u>658</u> |
| Fund Balance (Deficit) End of Year | <u><u>(\$112,155)</u></u> | <u><u>\$9,318</u></u> | <u><u>(\$1,806)</u></u> | <u><u>\$2,220</u></u> |

| Access | Police Pension | Fire Pension | Philbin Trust | Drug Law Enforcement | Total |
|----------------|-------------------|-------------------|-----------------|----------------------|------------------|
| \$0 | \$44,951 | \$44,951 | \$0 | \$0 | \$89,902 |
| 0 | 0 | 0 | 0 | 0 | 57,471 |
| 48,750 | 0 | 0 | 0 | 0 | 110,404 |
| 0 | 0 | 0 | 0 | 13,239 | 13,239 |
| 0 | 11,352 | 11,352 | 0 | 0 | 241,188 |
| 0 | 0 | 0 | 0 | 0 | 155 |
| 38 | 0 | 0 | 16,699 | 0 | 57,432 |
| <u>48,788</u> | <u>56,303</u> | <u>56,303</u> | <u>16,699</u> | <u>13,239</u> | <u>569,791</u> |
| 0 | 169,117 | 0 | 0 | 12,478 | 233,915 |
| 0 | 0 | 141,150 | 0 | 0 | 244,443 |
| 0 | 0 | 0 | 0 | 0 | 12,017 |
| 0 | 0 | 0 | 0 | 0 | 91,344 |
| 0 | 0 | 0 | 0 | 0 | 658 |
| 0 | 0 | 0 | 0 | 0 | 173,189 |
| <u>56,959</u> | <u>0</u> | <u>0</u> | <u>436</u> | <u>0</u> | <u>115,283</u> |
| <u>56,959</u> | <u>169,117</u> | <u>141,150</u> | <u>436</u> | <u>12,478</u> | <u>870,849</u> |
| (8,171) | (112,814) | (84,847) | 16,263 | 761 | (301,058) |
| <u>0</u> | <u>113,813</u> | <u>88,974</u> | <u>0</u> | <u>0</u> | <u>202,787</u> |
| (8,171) | 999 | 4,127 | 16,263 | 761 | (98,271) |
| <u>14,916</u> | <u>(41,964)</u> | <u>(39,763)</u> | <u>10,936</u> | <u>2,032</u> | <u>673,014</u> |
| <u>\$6,745</u> | <u>(\$40,965)</u> | <u>(\$35,636)</u> | <u>\$27,199</u> | <u>\$2,793</u> | <u>\$574,743</u> |

City of Bucyrus
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

| | Permanent Improvement | CDBG | Municipal Building | Fire Levy |
|---|--------------------------|-------|-----------------------|-----------|
| <u>Revenues</u> | | | | |
| Special Assessments | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | 0 | 9,300 | 0 | 80 |
| Other | 39,900 | 0 | 0 | 0 |
| Total Revenues | 39,900 | 9,300 | 0 | 80 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Security of Persons and Property | | | | |
| Fire | 0 | 0 | 0 | 57,303 |
| Public Health | 0 | 9,300 | 0 | 0 |
| General Government | 32,263 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Interest and Fiscal Charges | 0 | 0 | 3,504 | 0 |
| Total Expenditures | 32,263 | 9,300 | 3,504 | 57,303 |
| Excess of Revenues Over (Under) Expenditures | 7,637 | 0 | (3,504) | (57,223) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 0 | 0 | 13,527 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 13,527 | 0 |
| Changes in Fund Balance | 7,637 | 0 | 10,023 | (57,223) |
| Fund Balance (Deficit) Beginning of Year | 0 | 0 | (50,802) | 445,939 |
| Fund Balance (Deficit) End of Year | \$7,637 | \$0 | (\$40,779) | \$388,716 |

| Marion Road Assessment | Total |
|------------------------------|------------------|
| \$12,096 | \$12,096 |
| 0 | 9,380 |
| <u>0</u> | <u>39,900</u> |
| <u>12,096</u> | <u>61,376</u> |
| 0 | 57,303 |
| 0 | 9,300 |
| 0 | 32,263 |
| <u>0</u> | <u>3,504</u> |
| <u>0</u> | <u>102,370</u> |
| <u>12,096</u> | <u>(40,994)</u> |
| 0 | 13,527 |
| <u>(11,962)</u> | <u>(11,962)</u> |
| <u>(11,962)</u> | <u>1,565</u> |
| 134 | (39,429) |
| <u>1,583</u> | <u>396,720</u> |
| <u>\$1,717</u> | <u>\$357,291</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, 2012

| | Balance December 31, 2011 | Additions | Reductions | Balance December 31, 2012 |
|--|---------------------------------|-----------|------------|---------------------------------|
| <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 | \$0 | \$0 | \$3,806 |
| <u>Liabilities</u> | | | | |
| Deposits Held and Due to Others | \$3,806 | \$0 | \$0 | \$3,806 |
| <u>Total - All Funds</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$6,807 | \$0 | \$0 | \$6,807 |
| <u>Liabilities</u> | | | | |
| Deposits Held and Due to Others | \$6,807 | \$0 | \$0 | \$6,807 |

**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, 2012

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---|--------------------|-------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$459,300 | \$459,300 | \$498,150 | \$38,850 |
| Municipal Income Taxes | 2,615,000 | 2,615,000 | 2,776,314 | 161,314 |
| Other Local Taxes | 32,000 | 32,000 | 38,769 | 6,769 |
| Charges for Services | 383,000 | 383,000 | 398,508 | 15,508 |
| Fees, Licenses, and Permits | 43,500 | 43,500 | 43,989 | 489 |
| Fines and Forfeitures | 22,000 | 22,000 | 19,541 | (2,459) |
| Intergovernmental | 403,350 | 487,350 | 489,348 | 1,998 |
| Interest | 15,000 | 15,000 | 23,944 | 8,944 |
| Other | 88,000 | 105,232 | 121,511 | 16,279 |
| Total Revenues | 4,061,150 | 4,162,382 | 4,410,074 | 247,692 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Security of Persons and Property | | | | |
| Police Department | | | | |
| Personal Services | 1,548,311 | 1,541,311 | 1,509,963 | 31,348 |
| Contractual Services | 43,699 | 50,999 | 47,078 | 3,921 |
| Materials and Supplies | 66,074 | 66,074 | 55,528 | 10,546 |
| Capital Outlay | 6,427 | 17,409 | 11,781 | 5,628 |
| Total Police Department | 1,664,511 | 1,675,793 | 1,624,350 | 51,443 |
| Fire Department | | | | |
| Personal Services | 932,025 | 932,025 | 829,860 | 102,165 |
| Contractual Services | 9,800 | 9,800 | 7,407 | 2,393 |
| Materials and Supplies | 14,200 | 17,200 | 15,179 | 2,021 |
| Total Fire Department | 956,025 | 959,025 | 852,446 | 106,579 |
| Other | | | | |
| Contractual Services | 120,000 | 184,000 | 181,586 | 2,414 |
| Total Security of Persons and Property | 2,740,536 | 2,818,818 | 2,658,382 | 160,436 |
| Public Health | | | | |
| Health Department | | | | |
| Contractual Services | 219,972 | 219,972 | 219,972 | 0 |
| Material and Supplies | 600 | 600 | 498 | 102 |
| Capital Outlay | 800 | 6,650 | 5,850 | 800 |
| Total Health Department | 221,372 | 227,222 | 226,320 | 902 |
| Vector Control Services | | | | |
| Material and Supplies | 2,750 | 2,750 | 0 | 2,750 |

(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, 2012
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---|--------------------|-------------------|----------------|-----------------------------|
| Other Public Health Services | | | | |
| Contractual Services | \$1,000 | \$1,000 | \$1,000 | \$0 |
| Materials and Supplies | 6,500 | 6,500 | 2,500 | 4,000 |
| Total Other Public Health Services | 7,500 | 7,500 | 3,500 | 4,000 |
| Total Public Health | 231,622 | 237,472 | 229,820 | 7,652 |
| Leisure Time Activities | | | | |
| Parks and Playgrounds | | | | |
| Materials and Supplies | 3,300 | 3,300 | 3,033 | 267 |
| Pool | | | | |
| Personal Services | 30,235 | 30,235 | 24,303 | 5,932 |
| Contractual Services | 700 | 700 | 600 | 100 |
| Materials and Supplies | 13,600 | 13,600 | 8,834 | 4,766 |
| Total Pool | 44,535 | 44,535 | 33,737 | 10,798 |
| Recreation | | | | |
| Personal Services | 2,845 | 145 | 66 | 79 |
| Contractual Services | 0 | 1,000 | 1,000 | 0 |
| Capital Outlay | 186 | 186 | 0 | 186 |
| Total Recreation | 3,031 | 1,331 | 1,066 | 265 |
| Total Leisure Time Activities | 50,866 | 49,166 | 37,836 | 11,330 |
| Transportation | | | | |
| Airport | | | | |
| Contractual Services | 29,677 | 29,677 | 25,751 | 3,926 |
| Materials and Supplies | 2,800 | 2,800 | 2,394 | 406 |
| Capital Outlay | 250 | 20,250 | 6,546 | 13,704 |
| Total Transportation | 32,727 | 52,727 | 34,691 | 18,036 |
| General Government | | | | |
| Mayor | | | | |
| Personal Services | 58,122 | 58,122 | 58,113 | 9 |
| Materials and Supplies | 6,000 | 6,000 | 4,876 | 1,124 |
| Total Mayor | 64,122 | 64,122 | 62,989 | 1,133 |
| Administration | | | | |
| Personal Services | 26,305 | 26,305 | 25,386 | 919 |
| Contractual Services | 33,250 | 34,450 | 32,979 | 1,471 |
| Materials and Supplies | 8,600 | 12,500 | 8,717 | 3,783 |
| Capital Outlay | 200 | 200 | 20 | 180 |
| Other | 10,000 | 6,900 | 2,535 | 4,365 |
| Total Administration | 78,355 | 80,355 | 69,637 | 10,718 |

(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, 2012
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|--------------------------------|--------------------|-------------------|----------------|-----------------------------|
| Auditor | | | | |
| Personal Services | \$148,566 | \$151,566 | \$150,896 | \$670 |
| Contractual Services | 30,800 | 30,767 | 24,686 | 6,081 |
| Materials and Supplies | 7,206 | 7,206 | 6,199 | 1,007 |
| Capital Outlay | 500 | 500 | 485 | 15 |
| Total Auditor | 187,072 | 190,039 | 182,266 | 7,773 |
| Treasurer | | | | |
| Personal Services | 10,097 | 10,097 | 9,930 | 167 |
| Contractual Services | 400 | 400 | 0 | 400 |
| Materials and Supplies | 100 | 100 | 64 | 36 |
| Capital Outlay | 500 | 500 | 0 | 500 |
| Total Treasurer | 11,097 | 11,097 | 9,994 | 1,103 |
| Law Director | | | | |
| Personal Services | 148,529 | 149,529 | 146,815 | 2,714 |
| Contractual Services | 17,855 | 26,755 | 26,328 | 427 |
| Materials and Supplies | 5,756 | 3,556 | 2,321 | 1,235 |
| Capital Outlay | 500 | 500 | 270 | 230 |
| Total Law Director | 172,640 | 180,340 | 175,734 | 4,606 |
| Service Safety Director | | | | |
| Personal Services | 16,885 | 16,885 | 16,571 | 314 |
| Council | | | | |
| Personal Services | 121,544 | 121,544 | 115,516 | 6,028 |
| Contractual Services | 16,300 | 15,600 | 13,090 | 2,510 |
| Materials and Supplies | 5,625 | 5,625 | 3,956 | 1,669 |
| Capital Outlay | 2,500 | 1,200 | 102 | 1,098 |
| Total Council | 145,969 | 143,969 | 132,664 | 11,305 |
| Civil Service | | | | |
| Personal Services | 6,190 | 6,190 | 6,019 | 171 |
| Contractual Services | 500 | 500 | 246 | 254 |
| Materials and Supplies | 3,000 | 3,000 | 1,837 | 1,163 |
| Capital Outlay | 500 | 500 | 20 | 480 |
| Total Civil Service | 10,190 | 10,190 | 8,122 | 2,068 |
| Electrician | | | | |
| Personal Services | 14,755 | 14,755 | 13,460 | 1,295 |

(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, 2012
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---|--------------------|-------------------|------------------|-----------------------------|
| Engineer | | | | |
| Personal Services | \$6,940 | \$6,940 | \$6,538 | \$402 |
| Contractual Services | 1,000 | 1,000 | 866 | 134 |
| Materials and Supplies | 750 | 750 | 457 | 293 |
| Total Engineer | 8,690 | 8,690 | 7,861 | 829 |
| Zoning | | | | |
| Personal Services | 7,690 | 7,690 | 7,090 | 600 |
| Contractual Services | 1,066 | 1,066 | 772 | 294 |
| Materials and Supplies | 450 | 450 | 240 | 210 |
| Total Zoning | 9,206 | 9,206 | 8,102 | 1,104 |
| Lands and Buildings | | | | |
| Contractual Services | 65,020 | 68,520 | 58,145 | 10,375 |
| Materials and Supplies | 9,500 | 9,500 | 7,468 | 2,032 |
| Capital Outlay | 9,467 | 9,467 | 1,003 | 8,464 |
| Total Lands and Buildings | 83,987 | 87,487 | 66,616 | 20,871 |
| Other General Government | | | | |
| Personal Services | 32,598 | 32,598 | 31,565 | 1,033 |
| Contractual Services | 76,200 | 74,200 | 68,987 | 5,213 |
| Materials and Supplies | 4,500 | 4,500 | 2,721 | 1,779 |
| Capital Outlay | 400 | 400 | 25 | 375 |
| Other | 26,000 | 26,000 | 25,824 | 176 |
| Total Other General Government | 139,698 | 137,698 | 129,122 | 8,576 |
| Income Tax | | | | |
| Personal Services | 99,900 | 99,900 | 73,081 | 26,819 |
| Contractual Services | 19,520 | 19,520 | 18,834 | 686 |
| Materials and Supplies | 9,529 | 9,529 | 7,816 | 1,713 |
| Capital Outlay | 500 | 500 | 20 | 480 |
| Other | 67,000 | 67,000 | 34,973 | 32,027 |
| Total Income Tax | 196,449 | 196,449 | 134,724 | 61,725 |
| Total General Government | 1,139,115 | 1,151,282 | 1,017,862 | 133,420 |
| Debt Service: | | | | |
| Debt Retirement | 2,500 | 2,533 | 2,533 | 0 |
| Total Expenditures | 4,197,366 | 4,311,998 | 3,981,124 | 330,874 |
| Excess of Revenues Over (Under) Expenditures | (136,216) | (149,616) | 428,950 | 578,566 |

(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, 2012
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---------------------------------------|--------------------|-------------------|------------------|-----------------------------|
| <u>Other Financing Sources (Uses)</u> | | | | |
| Other Financing Sources | \$94,338 | \$94,338 | \$58,571 | (\$35,767) |
| Advances In | 0 | 0 | 109,369 | 109,369 |
| Advances Out | 0 | 0 | (287,980) | (287,980) |
| Transfers In | 10,000 | 10,000 | 0 | (10,000) |
| Transfers Out | (258,000) | (238,000) | (213,781) | 24,219 |
| Total Other Financing Sources (Uses) | (153,662) | (133,662) | (333,821) | (200,159) |
| Changes in Fund Balance | (289,878) | (283,278) | 95,129 | 378,407 |
| Fund Balance Beginning of Year | 279,561 | 279,561 | 279,561 | 0 |
| Prior Year Encumbrances Appropriated | 33,634 | 33,634 | 33,634 | 0 |
| Fund Balance End of Year | <u>\$23,317</u> | <u>\$29,917</u> | <u>\$408,324</u> | <u>\$378,407</u> |

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, 2012

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|--------------------------------------|--------------------|--------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Municipal Income Taxes | \$1,002,500 | \$1,002,500 | \$1,388,157 | \$385,657 |
| Intergovernmental | 455,000 | 455,000 | 467,757 | 12,757 |
| Interest | 9,000 | 9,000 | 5,753 | (3,247) |
| Other | 5,000 | 5,000 | 10,392 | 5,392 |
| Total Revenues | 1,471,500 | 1,471,500 | 1,872,059 | 400,559 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Transportation | | | | |
| Street Maintenance | | | | |
| Personal Services | 430,768 | 430,768 | 381,424 | 49,344 |
| Contractual Services | 302,182 | 302,182 | 237,255 | 64,927 |
| Materials and Supplies | 128,748 | 132,523 | 108,041 | 24,482 |
| Capital Outlay | 1,419,766 | 1,919,766 | 1,408,501 | 511,265 |
| Other | 34,000 | 34,000 | 17,471 | 16,529 |
| Total Transportation | 2,315,464 | 2,819,239 | 2,152,692 | 666,547 |
| Debt Service: | | | | |
| Debt Retirement | 8,000 | 8,000 | 8,000 | 0 |
| Total Expenditures | 2,323,464 | 2,827,239 | 2,160,692 | 666,547 |
| Changes in Fund Balance | (851,964) | (1,355,739) | (288,633) | 1,067,106 |
| Fund Balance Beginning of Year | 2,407,317 | 2,407,317 | 2,407,317 | 0 |
| Prior Year Encumbrances Appropriated | 63,646 | 63,646 | 63,646 | 0 |
| Fund Balance End of Year | \$1,618,999 | \$1,115,224 | \$2,182,330 | \$1,067,106 |

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, 2012

| | Budget | Actual | Variance Over (Under) |
|-------------------------------------|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$1,907,000 | \$1,916,196 | \$9,196 |
| OWDA Loans Issued | 1,072,238 | 239,860 | (832,378) |
| Sale of Capital Assets | 200 | 0 | (200) |
| Interest | 8 | 6 | (2) |
| Grants | 166,325 | 112,010 | (54,315) |
| Other | 84,800 | 115,122 | 30,322 |
| Total Revenues | 3,230,571 | 2,383,194 | (847,377) |
| <u>Expenses</u> | | | |
| Personal Services | | | |
| Waterworks Office | 55,984 | 51,430 | 4,554 |
| Waterworks Filtration | 691,681 | 599,472 | 92,209 |
| Waterworks Distribution | 361,710 | 345,047 | 16,663 |
| Total Personal Services | 1,109,375 | 995,949 | 113,426 |
| Contractual Services | | | |
| Waterworks Office | 22,882 | 18,655 | 4,227 |
| Waterworks Filtration | 449,853 | 381,198 | 68,655 |
| Waterworks Distribution | 31,618 | 17,537 | 14,081 |
| Waterworks Lands and Buildings | 112,254 | 45,636 | 66,618 |
| Total Contractual Services | 616,607 | 463,026 | 153,581 |
| Travel and Transportation | | | |
| Waterworks Filtration | 200 | 0 | 200 |
| Materials and Supplies | | | |
| Waterworks Office | 9,130 | 8,009 | 1,121 |
| Waterworks Filtration | 208,934 | 140,266 | 68,668 |
| Waterworks Distribution | 99,933 | 71,578 | 28,355 |
| Waterworks Lands and Buildings | 35,000 | 7,229 | 27,771 |
| Total Materials and Supplies | 352,997 | 227,082 | 125,915 |
| Capital Outlay | | | |
| Waterworks Office | 3,000 | 2,602 | 398 |
| Waterworks Filtration | 1,135,738 | 246,224 | 889,514 |
| Waterworks Distribution | 200,216 | 119,401 | 80,815 |
| Waterworks Lands and Buildings | 20,000 | 1,140 | 18,860 |
| Total Capital Outlay | 1,358,954 | 369,367 | 989,587 |

(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, 2012
(continued)

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-------------------------|---------------------------|-----------------------------|
| Other | | | |
| Waterworks Office | \$88,500 | \$87,368 | \$1,132 |
| Other Government | 98,000 | 75,371 | 22,629 |
| Total Other | <u>186,500</u> | <u>162,739</u> | <u>23,761</u> |
| Debt Service: | | | |
| Debt Retirement | <u>323,300</u> | <u>320,580</u> | <u>2,720</u> |
| Total Expenses | <u>3,947,933</u> | <u>2,538,743</u> | <u>1,409,190</u> |
| Excess of Revenues Under Expenses | (717,362) | (155,549) | 561,813 |
| Advances In | 0 | 95,605 | 95,605 |
| Advances Out | <u>0</u> | <u>(95,605)</u> | <u>(95,605)</u> |
| Changes in Fund Balance | (717,362) | (155,549) | 561,813 |
| Fund Balance Beginning of Year | 107,086 | 107,086 | 0 |
| Prior Year Encumbrances Appropriated | <u>1,219,408</u> | <u>1,219,408</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$609,132</u></u> | <u><u>\$1,170,945</u></u> | <u><u>\$561,813</u></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, 2012

| | Budget | Actual | Variance Over (Under) |
|-------------------------------------|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$1,838,000 | \$1,874,396 | \$36,396 |
| OPWC Loans Issued | 109,000 | 0 | (109,000) |
| Other | 5,000 | 1,393 | (3,607) |
| Total Revenues | 1,952,000 | 1,875,789 | (76,211) |
| <u>Expenses</u> | | | |
| Personal Services | | | |
| Sewage Disposal | 425,569 | 390,700 | 34,869 |
| Sewer and Drains | 192,395 | 171,541 | 20,854 |
| Total Personal Services | 617,964 | 562,241 | 55,723 |
| Contractual Services | | | |
| Sewage Disposal | 249,070 | 210,171 | 38,899 |
| Sewer and Drains | 2,381 | 552 | 1,829 |
| Total Contractual Services | 251,451 | 210,723 | 40,728 |
| Materials and Supplies | | | |
| Sewage Disposal | 123,765 | 85,574 | 38,191 |
| Sewer and Drains | 52,189 | 37,085 | 15,104 |
| Sewage Replacement | 21,618 | 21,514 | 104 |
| Total Materials and Supplies | 197,572 | 144,173 | 53,399 |
| Capital Outlay | | | |
| Sewage Disposal | 8,000 | 5,933 | 2,067 |
| Sewer and Drains | 269,000 | 5,422 | 263,578 |
| Sewage Replacement | 25,000 | 5,000 | 20,000 |
| Total Capital Outlay | 302,000 | 16,355 | 285,645 |
| Other | | | |
| Sewage Disposal | 109,315 | 108,987 | 328 |
| Sewage Replacement | 100 | 0 | 100 |
| Total Other | 109,415 | 108,987 | 428 |
| Debt Service: | | | |
| Debt Retirement | 749,269 | 746,769 | 2,500 |
| Total Expenses | 2,227,671 | 1,789,248 | 438,423 |

(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, 2012
(continued)

| | Budget | Actual | Variance Over (Under) |
|---|-------------|-----------|-----------------------------|
| Excess of Revenues Over (Under) Expenses | (\$275,671) | \$86,541 | \$362,212 |
| Transfers Out | (6,112) | (6,112) | 0 |
| Changes in Fund Balance | (281,783) | 80,429 | 362,212 |
| Fund Balance Beginning of Year | 431,791 | 431,791 | 0 |
| Prior Year Encumbrances Appropriated | 4,863 | 4,863 | 0 |
| Fund Balance End of Year | \$154,871 | \$517,083 | \$362,212 |

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, 2012

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-------------------------|-------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$845,000 | \$857,543 | \$12,543 |
| Other | 2,000 | 243 | (1,757) |
| Total Revenues | <u>847,000</u> | <u>857,786</u> | <u>10,786</u> |
| <u>Expenses</u> | | | |
| Personal Services | | | |
| Solid Waste Management | 492,016 | 449,781 | 42,235 |
| Contractual Services | | | |
| Solid Waste Management | 308,483 | 257,376 | 51,107 |
| Materials and Supplies | | | |
| Solid Waste Management | 59,620 | 39,803 | 19,817 |
| Capital Outlay | | | |
| Solid Waste Management | 5,000 | 3,752 | 1,248 |
| Other | | | |
| Solid Waste Management | 87,100 | 86,772 | 328 |
| Total Expenses | <u>952,219</u> | <u>837,484</u> | <u>114,735</u> |
| Changes in Fund Balance | (105,219) | 20,302 | 125,521 |
| Fund Balance Beginning of Year | 316,507 | 316,507 | 0 |
| Prior Year Encumbrances Appropriated | 7,028 | 7,028 | 0 |
| Fund Balance End of Year | <u><u>\$218,316</u></u> | <u><u>\$343,837</u></u> | <u><u>\$125,521</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, 2012

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-------------------------|-------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$670,000 | \$671,796 | \$1,796 |
| Grants | 185,000 | 0 | (185,000) |
| Other | 0 | 53 | 53 |
| Total Revenues | <u>855,000</u> | <u>671,849</u> | <u>(183,151)</u> |
| <u>Expenses</u> | | | |
| Personal Services | | | |
| Storm Water Utility | 103,683 | 89,007 | 14,676 |
| Contractual Services | | | |
| Storm Water Utility | 233,894 | 107,071 | 126,823 |
| Materials and Supplies | | | |
| Storm Water Utility | 11,380 | 8,798 | 2,582 |
| Capital Outlay | | | |
| Storm Water Utility | 756,061 | 140,667 | 615,394 |
| Other | | | |
| Storm Water Utility | 121,823 | 120,213 | 1,610 |
| Debt Service: | | | |
| Debt Retirement | 32,000 | 27,324 | 4,676 |
| Total Expenses | <u>1,258,841</u> | <u>493,080</u> | <u>765,761</u> |
| Changes in Fund Balance | (403,841) | 178,769 | 582,610 |
| Fund Balance Beginning of Year | 581,975 | 581,975 | 0 |
| Prior Year Encumbrances Appropriated | <u>59,335</u> | <u>59,335</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$237,469</u></u> | <u><u>\$820,079</u></u> | <u><u>\$582,610</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, 2012

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-------------------------|-------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Other Local Taxes | \$58,000 | \$57,548 | (\$452) |
| Interest | 11 | 139 | 128 |
| Total Revenues | <u>58,011</u> | <u>57,687</u> | <u>(324)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Transportation | | | |
| Street Maintenance | | | |
| Contractual Services | 48,500 | 30,632 | 17,868 |
| Materials and Supplies | 5,133 | 3,602 | 1,531 |
| Total Expenditures | <u>53,633</u> | <u>34,234</u> | <u>19,399</u> |
| Changes in Fund Balance | 4,378 | 23,453 | 19,075 |
| Fund Balance Beginning of Year | 523,614 | 523,614 | 0 |
| Prior Year Encumbrances Appropriated | <u>333</u> | <u>333</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$528,325</u></u> | <u><u>\$547,400</u></u> | <u><u>\$19,075</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, 2012

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-----------------|-----------------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$36,000 | \$37,926 | \$1,926 |
| Interest | 10 | 16 | 6 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | 36,010 | 37,942 | 1,932 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Transportation | | | |
| Street Maintenance | | | |
| Materials and Supplies | 69,020 | 15,866 | 53,154 |
| | <hr/> | <hr/> | <hr/> |
| Changes in Fund Balance | (33,010) | 22,076 | 55,086 |
| Fund Balance Beginning of Year | 41,239 | 41,239 | 0 |
| Prior Year Encumbrances Appropriated | 14,020 | 14,020 | 0 |
| | <hr/> | <hr/> | <hr/> |
| Fund Balance End of Year | <u>\$22,249</u> | <u>\$77,335</u> | <u>\$55,086</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, 2012

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Fees, Licenses, and Permits | \$4,000 | \$3,500 | (\$500) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government | | | |
| Other General Government | | | |
| Personal Services | 7,745 | 7,706 | 39 |
| Contractual Services | 500 | 0 | 500 |
| Materials and Supplies | 500 | 327 | 173 |
| Total Expenditures | 8,745 | 8,033 | 712 |
| Changes in Fund Balance | (4,745) | (4,533) | 212 |
| Fund Balance Beginning of Year | 16,982 | 16,982 | 0 |
| Fund Balance End of Year | \$12,237 | \$12,449 | \$212 |

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, 2012

| | <u>Budget</u> | <u>Actual</u> | Variance Over (Under) |
|--------------------------------|-----------------|-----------------|-----------------------------|
| <u>Revenues</u> | | | |
| Fees, Licenses, and Permits | \$2,500 | \$2,500 | \$0 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government | | | |
| Other General Government | | | |
| Personal Services | 2,380 | 2,287 | 93 |
| Contractual Services | 400 | 0 | 400 |
| Materials and Supplies | 425 | 196 | 229 |
| Total Expenditures | 3,205 | 2,483 | 722 |
| Changes in Fund Balance | (705) | 17 | 722 |
| Fund Balance Beginning of Year | 13,976 | 13,976 | 0 |
| Fund Balance End of Year | <u>\$13,271</u> | <u>\$13,993</u> | <u>\$722</u> |

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, 2012

| | Budget | Actual | Variance Over (Under) |
|--|------------------------|------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$9,000 | \$4,351 | (\$4,649) |
| Fees, Licenses, and Permits | 80,000 | 74,446 | (5,554) |
| Other | 14,880 | 22,111 | 7,231 |
| Total Revenues | <u>103,880</u> | <u>100,908</u> | <u>(2,972)</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Leisure Time Activities | | | |
| Parks and Playgrounds | | | |
| Personal Services | 98,193 | 75,140 | 23,053 |
| Contractual Services | 19,800 | 18,687 | 1,113 |
| Materials and Supplies | 1,700 | 0 | 1,700 |
| Total Leisure Time Activities | <u>119,693</u> | <u>93,827</u> | <u>25,866</u> |
| General Government | | | |
| Lands and Buildings | | | |
| Contractual Services | 12,488 | 165 | 12,323 |
| Materials and Supplies | 15,692 | 7,945 | 7,747 |
| Total General Government | <u>28,180</u> | <u>8,110</u> | <u>20,070</u> |
| Total Expenditures | <u>147,873</u> | <u>101,937</u> | <u>45,936</u> |
| Excess of Revenues Under Expenditures | (43,993) | (1,029) | 42,964 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | <u>10,000</u> | <u>0</u> | <u>(10,000)</u> |
| Changes in Fund Balance | (33,993) | (1,029) | 32,964 |
| Fund Balance Beginning of Year | 42,852 | 42,852 | 0 |
| Prior Year Encumbrances Appropriated | <u>3,793</u> | <u>3,793</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$12,652</u></u> | <u><u>\$45,616</u></u> | <u><u>\$32,964</u></u> |

City of Bucyrus
Police Retention 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, 2012

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|---------------------------------------|-----------------------|-------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$40,265 | \$37,874 | (\$2,391) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Security of Persons and Property | | | |
| Police Department | | | |
| Personal Services | <u>42,272</u> | <u>42,272</u> | <u>0</u> |
| Excess of Revenues | | | |
| Under Expenditures | <u>(2,007)</u> | <u>(4,398)</u> | <u>(2,391)</u> |
| <u>Other Financing Sources (Uses)</u> | | | |
| Advances In | 0 | 7,366 | (7,366) |
| Advances Out | <u>0</u> | <u>(7,366)</u> | <u>7,366</u> |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> |
| Changes in Fund Balance | (2,007) | (4,398) | (2,391) |
| Fund Balance Beginning of Year | <u>4,398</u> | <u>4,398</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$2,391</u></u> | <u><u>\$0</u></u> | <u><u>(\$2,391)</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, 2012

| | Budget | Actual | Variance Over (Under) |
|----------------------------------|------------|----------------|-----------------------------|
| <u>Revenues</u> | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Security of Persons and Property | | | |
| Police Department | | | |
| Personal Services | 1,100 | 0 | 1,100 |
| Changes in Fund Balance | (1,100) | 0 | 1,100 |
| Fund Balance Beginning of Year | 1,109 | 1,109 | 0 |
| Fund Balance End of Year | <u>\$9</u> | <u>\$1,109</u> | <u>\$1,100</u> |

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, 2012

| | 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 | 1,600 | 0 | 1,600 |
| Changes in Fund Balance | (1,600) | 0 | 1,600 |
| Fund Balance Beginning of Year | 1,683 | 1,683 | 0 |
| Fund Balance End of Year | \$83 | \$1,683 | \$1,600 |

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, 2012

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|-----------------------|-----------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Other | \$1,000 | \$2,052 | \$1,052 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Security of Persons and Property | | | |
| Police Department | | | |
| Capital Outlay | <u>20,962</u> | <u>13,462</u> | <u>7,500</u> |
| Changes in Fund Balance | (19,962) | (11,410) | 8,552 |
| Fund Balance Beginning of Year | 7,933 | 7,933 | 0 |
| Prior Year Encumbrances Appropriated | <u>13,462</u> | <u>13,462</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$1,433</u></u> | <u><u>\$9,985</u></u> | <u><u>\$8,552</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, 2012

| | <u>Budget</u> | <u>Actual</u> | Variance Over (Under) |
|--------------------------------------|-----------------------|-----------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Other | \$1,000 | \$2,295 | \$1,295 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Security of Persons and Property | | | |
| Fire Department | | | |
| Capital Outlay | <u>4,817</u> | <u>2,523</u> | <u>2,294</u> |
| Changes in Fund Balance | (3,817) | (228) | 3,589 |
| Fund Balance Beginning of Year | 4,640 | 4,640 | 0 |
| Prior Year Encumbrances Appropriated | <u>317</u> | <u>317</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$1,140</u></u> | <u><u>\$4,729</u></u> | <u><u>\$3,589</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, 2012

| | Budget | Actual | Variance Over (Under) |
|--|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$165,000 | \$1,400 | (\$163,600) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Transportation | | | |
| Airport | | | |
| Contractual Services | 50,774 | 2,524 | 48,250 |
| Capital Outlay | 125,634 | 123,500 | 2,134 |
| Total Expenditures | 176,408 | 126,024 | 50,384 |
| Excess of Revenues Under Expenditures | (11,408) | (124,624) | (113,216) |
| <u>Other Financing Sources</u> | | | |
| Advances In | 0 | 162,200 | 162,200 |
| Changes in Fund Balance | (11,408) | 37,576 | 48,984 |
| Fund Balance Beginning of Year | 11,084 | 11,084 | 0 |
| Prior Year Encumbrances Appropriated | 1,158 | 1,158 | 0 |
| Fund Balance End of Year | \$834 | \$49,818 | \$48,984 |

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, 2012

| | Budget | Actual | Variance Over (Under) |
|--|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$39,616 | \$39,616 | \$0 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government | | | |
| Victims Advocate | | | |
| Personal Services | 41,002 | 39,231 | 1,771 |
| Contractual Services | 204 | 204 | 0 |
| Materials and Supplies | 636 | 618 | 18 |
| Total Expenditures | 41,842 | 40,053 | 1,789 |
| Excess of Revenues Under Expenditures | (2,226) | (437) | 1,789 |
| <u>Other Financing Sources (Uses)</u> | | | |
| Advances In | 0 | 3,998 | 3,998 |
| Advances Out | 0 | (3,998) | (3,998) |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 |
| Changes in Fund Balance | (2,226) | (437) | 1,789 |
| Fund Balance Beginning of Year | 2,226 | 2,226 | 0 |
| Fund Balance End of Year | \$0 | \$1,789 | \$1,789 |

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, 2012

| | Budget | Actual | Variance Over (Under) |
|---|-----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$168,000 | \$84,589 | (\$83,411) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Security of Persons and Property | | | |
| Fire Department | | | |
| Personal Services | 100,000 | 90,384 | 9,616 |
| Excess of Revenues Over (Under) Expenditures | 68,000 | (5,795) | (73,795) |
| <u>Other Financing Sources</u> | | | |
| Advances In | 0 | 15,411 | 15,411 |
| Changes in Fund Balance | 68,000 | 9,616 | (58,384) |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance End of Year | \$68,000 | \$9,616 | (\$58,384) |

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, 2012

| | Budget | Actual | Variance Over (Under) |
|---|--------------|----------------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$1,000 | \$0 | (\$1,000) |
| Other | 7,164 | 14,237 | 7,073 |
| Total Revenues | 8,164 | 14,237 | 6,073 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Health Services | | | |
| Health Department | | | |
| Contractual Services | 8,164 | 8,084 | 80 |
| Community Environment | | | |
| Community Development | | | |
| Contractual Services | 658 | 658 | 0 |
| Total Expenditures | 8,822 | 8,742 | 80 |
| Excess of Revenues Over (Under) Expenditures | (658) | 5,495 | 6,153 |
| <u>Other Financing Sources</u> | | | |
| Advances In | 0 | 1,000 | 1,000 |
| Changes in Fund Balance | (658) | 6,495 | 7,153 |
| Fund Balance Beginning of Year | 658 | 658 | 0 |
| Fund Balance End of Year | <u>\$0</u> | <u>\$7,153</u> | <u>\$7,153</u> |

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, 2012

| | Budget | Actual | Variance Over (Under) |
|---|-----------------------|-----------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Fees, Licenses, and Permits | \$65,000 | \$65,000 | \$0 |
| Other | 0 | 38 | 38 |
| Total Revenues | <u>65,000</u> | <u>65,038</u> | <u>38</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government | | | |
| Personal Services | 56,730 | 56,558 | 172 |
| Contractual Services | 1,250 | 1,045 | 205 |
| Materials and Supplies | 1,700 | 764 | 936 |
| Capital Outlay | 2,100 | 0 | 2,100 |
| Total Expenditures | <u>61,780</u> | <u>58,367</u> | <u>3,413</u> |
| Excess of Revenues Over Expenditures | <u>3,220</u> | <u>6,671</u> | <u>3,451</u> |
| <u>Other Financing Sources (Uses)</u> | | | |
| Advances In | 0 | 2,400 | 2,400 |
| Advances Out | 0 | (2,400) | (2,400) |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> |
| Changes in Fund Balance | 3,220 | 6,671 | 3,451 |
| Fund Balance Beginning of Year | <u>1,921</u> | <u>1,921</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$5,141</u></u> | <u><u>\$8,592</u></u> | <u><u>\$3,451</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, 2012

| | Budget | Actual | Variance Over (Under) |
|----------------------------------|-----------------------|-----------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Property Taxes | \$43,200 | \$44,951 | \$1,751 |
| Intergovernmental | 9,795 | 11,352 | 1,557 |
| Total Revenues | <u>52,995</u> | <u>56,303</u> | <u>3,308</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Security of Persons and Property | | | |
| Police Department | | | |
| Personal Services | 164,952 | 164,952 | 0 |
| Contractual Services | 1,317 | 1,317 | 0 |
| Total Expenditures | <u>166,269</u> | <u>166,269</u> | <u>0</u> |
| Excess of Revenues | | | |
| Under Expenditures | (113,274) | (109,966) | 3,308 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | <u>115,000</u> | <u>113,813</u> | <u>(1,187)</u> |
| Changes in Fund Balance | 1,726 | 3,847 | 2,121 |
| Fund Balance Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$1,726</u></u> | <u><u>\$3,847</u></u> | <u><u>\$2,121</u></u> |

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, 2012

| | Budget | Actual | Variance Over (Under) |
|----------------------------------|------------------------|-----------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Property Taxes | \$43,200 | \$44,951 | \$1,751 |
| Intergovernmental | 9,795 | 11,352 | 1,557 |
| Total Revenues | <u>52,995</u> | <u>56,303</u> | <u>3,308</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Security of Persons and Property | | | |
| Fire Department | | | |
| Personal Services | 140,113 | 140,113 | 0 |
| Contractual Services | 1,317 | 1,317 | 0 |
| Total Expenditures | <u>141,430</u> | <u>141,430</u> | <u>0</u> |
| Excess of Revenues | | | |
| Under Expenditures | (88,435) | (85,127) | 3,308 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | <u>112,000</u> | <u>88,974</u> | <u>(23,026)</u> |
| Changes in Fund Balance | 23,565 | 3,847 | (19,718) |
| Fund Balance Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$23,565</u></u> | <u><u>\$3,847</u></u> | <u><u>(\$19,718)</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, 2012

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------|---------------------|------------------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Other | \$20,000 | \$16,699 | (\$3,301) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government | | | |
| Lands and Buildings | | | |
| Capital Outlay | <u>30,000</u> | <u>436</u> | <u>29,564</u> |
| Changes in Fund Balance | (10,000) | 16,263 | 26,263 |
| Fund Balance Beginning of Year | <u>10,936</u> | <u>10,936</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$936</u></u> | <u><u>\$27,199</u></u> | <u><u>\$26,263</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, 2012

| | Budget | Actual | Variance Over (Under) |
|----------------------------------|---------------------|-----------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Fines and Forfeitures | \$500 | \$13,239 | \$12,739 |
| Other | 12,382 | 0 | 12,382 |
| Total Revenues | <u>12,882</u> | <u>13,239</u> | <u>25,121</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Security of Persons and Property | | | |
| Police Department | | | |
| Materials and Supplies | 2,000 | 512 | 1,488 |
| Capital Outlay | 12,382 | 11,966 | 416 |
| Total Expenditures | <u>14,382</u> | <u>12,478</u> | <u>1,904</u> |
| Changes in Fund Balance | (1,500) | 761 | 2,261 |
| Fund Balance Beginning of Year | <u>2,032</u> | <u>2,032</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$532</u></u> | <u><u>\$2,793</u></u> | <u><u>\$2,261</u></u> |

City of Bucyrus
General 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, 2012

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | |
| Debt Service: | | | |
| Debt Retirement | 51,000 | 50,994 | 6 |
| Excess of Revenues | | | |
| Under Expenditures | (51,000) | (50,994) | 6 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 51,000 | 50,994 | (6) |
| Changes in Fund Balance | 0 | 0 | 0 |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance End of Year | \$0 | \$0 | \$0 |

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, 2012

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Special Assessments | \$5,200 | \$4,620 | (\$580) |
| <u>Expenditures</u> | | | |
| Debt Service: | | | |
| Debt Retirement | 16,220 | 15,820 | 400 |
| Excess of Revenues | | | |
| Under Expenditures | (11,020) | (11,200) | (180) |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 11,020 | 11,962 | 942 |
| Changes in Fund Balance | 0 | 762 | 762 |
| Fund Balance Beginning of Year | 70,222 | 70,222 | 0 |
| Fund Balance End of Year | \$70,222 | \$70,984 | \$762 |

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, 2012

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Over (Under)</u> |
|--------------------------------|---------------|----------------|--------------------------------------|
| <u>Revenues</u> | | | |
| Other | \$39,900 | \$39,900 | \$0 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government | | | |
| Other General Government | | | |
| Capital Outlay | 39,900 | 34,263 | (5,637) |
| Changes in Fund Balance | 0 | 5,637 | 5,637 |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance End of Year | <u>\$0</u> | <u>\$5,637</u> | <u>\$5,637</u> |

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, 2012

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|---------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$62,000 | \$9,300 | (\$52,700) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Health | | | |
| Health Department | | | |
| Other | 9,300 | 9,300 | 0 |
| Changes in Fund Balance | 52,700 | 0 | (52,700) |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance End of Year | \$52,700 | \$0 | (\$52,700) |

City of Bucyrus
Municipal Building 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, 2012

| | Budget | Actual | Variance Over (Under) |
|---|------------|------------|-----------------------------|
| <u>Revenues</u> | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | 0 | 0 | 0 |
| Excess of Revenues Over Expenditures | 0 | 0 | 0 |
| <u>Other Financing Sources (Uses)</u> | | | |
| Notes Issued | 40,000 | 40,000 | 0 |
| Transfers Out | (40,000) | (40,000) | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 |
| Changes in Fund Balance | 0 | 0 | 0 |
| Fund Balance Beginning of Year | 0 | 0 | 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, 2012

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$0 | \$80 | \$80 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Security of Persons and Property | | | |
| Fire Department | | | |
| Contractual Services | 100 | 0 | 100 |
| Capital Outlay | 60,312 | 57,142 | 3,170 |
| Total Expenditures | 60,412 | 57,142 | 3,270 |
| Changes in Fund Balance | (60,412) | (57,062) | 3,350 |
| Fund Balance Beginning of Year | 429,092 | 429,092 | 0 |
| Prior Year Encumbrances Appropriated | 312 | 312 | 0 |
| Fund Balance End of Year | \$368,992 | \$372,342 | \$3,350 |

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, 2012

| | 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 | (5,850) | (5,850) | 0 |
| Changes in Fund Balance | 109 | 134 | 25 |
| Fund Balance Beginning of Year | 1,583 | 1,583 | 0 |
| Fund Balance End of Year | <u>\$1,692</u> | <u>\$1,717</u> | <u>\$25</u> |

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SCHEDULES OF CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS

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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, 2012

| Program/Department | Balance December 31, 2011 | Additions | Reductions | Balance December 31, 2012 |
|---|---------------------------------|--------------------|------------|---------------------------------|
| Security of Persons and Property | | | | |
| Police Department | \$321,877 | \$59,962 | \$0 | \$381,839 |
| Fire Department | 1,953,162 | 0 | 0 | 1,953,162 |
| Total Security of Persons and Property | <u>2,275,039</u> | <u>59,962</u> | <u>0</u> | <u>2,335,001</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 | 45,284,613 | 1,412,555 | 0 | 46,697,168 |
| Airport | 1,069,363 | 130,000 | 0 | 1,199,363 |
| Total Transportation | <u>46,353,976</u> | <u>1,542,555</u> | <u>0</u> | <u>47,896,531</u> |
| General Government | | | | |
| General Administration | 37,448 | 0 | 0 | 37,448 |
| Mayor | 23,222 | 0 | 0 | 23,222 |
| Lands and Buildings | 2,582,609 | 66,920 | 0 | 2,649,529 |
| Total General Government | <u>2,643,279</u> | <u>66,920</u> | <u>0</u> | <u>2,710,199</u> |
| Total General Capital Assets Allocated to Programs | <u>\$52,258,525</u> | <u>\$1,669,437</u> | <u>\$0</u> | <u>\$53,927,962</u> |

City of Bucyrus
Capital Assets Used in the Operation of Governmental Funds
Schedule by Program and Department
December 31, 2012

| Program/Department | Total | Land | Buildings | Improvements Other Than Buildings |
|---|---------------------|--------------------|--------------------|---|
| Security of Persons and Property | | | | |
| Police Department | \$381,839 | \$0 | \$0 | \$0 |
| Fire Department | 1,953,162 | 0 | 199,120 | 0 |
| Total Security of Persons and Property | 2,335,001 | 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 | 46,697,168 | 107,850 | 402,759 | 0 |
| Airport | 1,199,363 | 315,857 | 38,000 | 655,232 |
| Total Transportation | 47,896,531 | 423,707 | 440,759 | 655,232 |
| General Government | | | | |
| General Administration | 37,448 | 0 | 0 | 0 |
| Mayor | 23,222 | 0 | 0 | 0 |
| Lands and Buildings | 2,649,529 | 1,682,040 | 866,183 | 46,480 |
| Total General Government | 2,710,199 | 1,682,040 | 866,183 | 46,480 |
| Total General Capital Assets Allocated to Programs | \$53,927,962 | \$2,105,747 | \$1,610,094 | \$1,388,712 |

| Streets | Bridges | Equipment | Furniture and Fixtures | Vehicles | Construction in Progress |
|---------------------|------------------|--------------------|------------------------------|--------------------|-----------------------------|
| \$0 | \$0 | \$162,604 | \$0 | \$219,235 | \$0 |
| 0 | 0 | 128,585 | 16,200 | 1,609,257 | 0 |
| 0 | 0 | 291,189 | 16,200 | 1,828,492 | 0 |
| 0 | 0 | 165,602 | 0 | 16,097 | 0 |
| 0 | 0 | 13,500 | 0 | 0 | 0 |
| 0 | 0 | 179,102 | 0 | 16,097 | 0 |
| 43,946,834 | 900,980 | 831,680 | 0 | 472,392 | 34,673 |
| 0 | 0 | 190,274 | 0 | 0 | 0 |
| 43,946,834 | 900,980 | 1,021,954 | 0 | 472,392 | 34,673 |
| 0 | 0 | 37,448 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 23,222 | 0 |
| 0 | 0 | 54,826 | 0 | 0 | 0 |
| 0 | 0 | 92,274 | 0 | 23,222 | 0 |
| <u>\$43,946,834</u> | <u>\$900,980</u> | <u>\$1,584,519</u> | <u>\$16,200</u> | <u>\$2,340,203</u> | <u>\$34,673</u> |

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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)

| | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Governmental Activities | | | | | |
| Net Investment in Capital Assets | \$15,722,421 | \$15,093,733 | \$15,170,387 | \$14,956,056 | \$14,471,575 |
| Restricted for | | | | | |
| Capital Projects | 461,737 | 520,284 | 568,646 | 583,317 | 560,894 |
| Debt Service | 21,464 | 13,920 | 7,272 | 1,200 | 0 |
| Other Purposes | 3,551,358 | 3,750,282 | 3,700,688 | 2,880,711 | 2,986,330 |
| Unrestricted | 792,987 | 513,839 | 979,620 | 1,641,518 | 2,215,100 |
| Total Governmental Activities Net Position | <u>20,549,967</u> | <u>19,892,058</u> | <u>20,426,613</u> | <u>20,062,802</u> | <u>20,233,899</u> |
| Business-Type Activities | | | | | |
| Net Investment in Capital Assets | 15,137,424 | 14,892,739 | 13,795,333 | 12,979,937 | 12,018,329 |
| Restricted for | | | | | |
| Revenue Bond Future Debt Service | 0 | 0 | 0 | 0 | 0 |
| Revenue Bond Renewal and Replacement | 0 | 0 | 0 | 0 | 0 |
| Unrestricted | 2,175,061 | 2,052,751 | 2,929,349 | 1,965,427 | 1,918,519 |
| Total Business-Type Activities Net Position | <u>17,312,485</u> | <u>16,945,490</u> | <u>16,724,682</u> | <u>14,945,364</u> | <u>13,936,848</u> |
| Primary Government | | | | | |
| Net Investment in Capital Assets | 30,859,845 | 29,986,472 | 28,965,720 | 27,935,993 | 26,489,904 |
| Restricted | 4,034,559 | 4,284,486 | 4,276,606 | 3,465,228 | 3,547,224 |
| Unrestricted | 2,968,048 | 2,566,590 | 3,908,969 | 3,606,945 | 4,133,619 |
| Total Primary Government Net Position | <u>\$37,862,452</u> | <u>\$36,837,548</u> | <u>\$37,151,295</u> | <u>\$35,008,166</u> | <u>\$34,170,747</u> |

| <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$14,812,347 | \$14,067,483 | \$13,118,968 | \$11,626,897 | \$12,860,840 |
| 588,199 | 579,508 | 473,775 | 1,138,043 | 841,534 |
| 0 | 0 | 0 | 0 | 0 |
| 2,625,258 | 3,133,060 | 3,451,302 | 3,754,305 | 3,035,262 |
| 2,316,846 | 1,959,662 | 1,208,306 | 631,629 | 934,362 |
| <u>20,342,650</u> | <u>19,739,713</u> | <u>18,252,351</u> | <u>17,150,874</u> | <u>17,671,998</u> |
| 11,840,942 | 10,872,214 | 9,847,408 | 8,417,653 | 7,315,849 |
| 0 | 0 | 0 | 279,688 | 277,655 |
| 0 | 0 | 0 | 194,610 | 164,610 |
| 1,721,506 | 2,707,222 | 2,646,263 | 2,482,441 | 2,813,906 |
| <u>13,562,448</u> | <u>13,579,436</u> | <u>12,493,671</u> | <u>11,374,392</u> | <u>10,572,020</u> |
| 26,653,289 | 24,939,697 | 22,966,376 | 20,044,550 | 20,176,689 |
| 3,213,457 | 3,712,568 | 3,925,077 | 5,366,646 | 4,319,061 |
| 4,038,352 | 4,666,884 | 3,854,569 | 3,114,070 | 3,748,268 |
| <u>\$33,905,098</u> | <u>\$33,319,149</u> | <u>\$30,746,022</u> | <u>\$28,525,266</u> | <u>\$28,244,018</u> |

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

| | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|-------------------|-------------------|--------------------|-------------------|-------------------|
| <u>Expenses</u> | | | | | |
| Governmental Activities | | | | | |
| Security of Persons and Property | | | | | |
| Police | \$1,818,341 | \$2,112,759 | \$2,211,868 | \$2,072,141 | \$2,066,932 |
| Fire | 1,273,869 | 1,437,730 | 1,532,232 | 1,421,408 | 1,512,239 |
| Other | 157,654 | 166,543 | 225,413 | 411,491 | 131,519 |
| Public Health | 251,137 | 237,123 | 363,868 | 281,248 | 239,386 |
| Leisure Time Activities | 130,333 | 167,238 | 86,835 | 153,316 | 88,896 |
| Community Environment | 658 | 66,514 | 222,094 | 99,501 | 188,403 |
| Basic Utility Services | 0 | 46,100 | 8,125 | 0 | 0 |
| Transportation | 1,719,512 | 1,873,517 | 3,653,385 | 2,558,480 | 2,344,657 |
| General Government | 1,098,392 | 1,354,774 | 1,432,637 | 1,418,784 | 1,912,220 |
| Interest and Fiscal Charges | 20,175 | 21,070 | 23,591 | 25,862 | 29,330 |
| Total Governmental Activities Expenses | <u>6,470,071</u> | <u>7,483,368</u> | <u>9,760,048</u> | <u>8,442,231</u> | <u>8,513,582</u> |
| Business-Type Activities | | | | | |
| Water | 2,257,383 | 2,567,924 | 1,676,586 | 2,106,328 | 2,028,530 |
| Sewer | 1,662,101 | 1,703,478 | 1,691,518 | 1,652,153 | 1,697,602 |
| Solid Waste | 832,592 | 855,245 | 840,698 | 833,922 | 874,289 |
| Storm Water | 416,560 | 450,092 | 385,568 | 498,148 | 684,499 |
| Total Business-Type Activities Expenses | <u>5,168,636</u> | <u>5,576,739</u> | <u>4,594,370</u> | <u>5,090,551</u> | <u>5,284,920</u> |
| Total Primary Government Expenses | <u>11,638,707</u> | <u>13,060,107</u> | <u>14,354,418</u> | <u>13,532,782</u> | <u>13,798,502</u> |
| <u>Program Revenues</u> | | | | | |
| Governmental Activities | | | | | |
| Charges for Services | | | | | |
| Security of Persons and Property | | | | | |
| Police | 61,315 | 52,053 | 54,547 | 52,724 | 43,124 |
| Other | 211 | 377 | 397 | 391 | 422 |
| Public Health | 0 | 0 | 0 | 0 | 0 |
| Leisure Time Activities | 36,032 | 35,350 | 60,044 | 27,886 | 38,435 |
| Basic Utility Services | 9,855 | 3,806 | 1,896 | 13,168 | 35,042 |
| Transportation | 58,986 | 57,676 | 59,437 | 63,773 | 77,780 |
| General Government | 347,049 | 392,043 | 385,926 | 347,360 | 360,659 |
| Total Charges for Services | <u>513,448</u> | <u>541,305</u> | <u>562,247</u> | <u>505,302</u> | <u>555,462</u> |
| Operating Grants, Contributions, and Interest | 856,000 | 839,099 | 1,346,558 | 1,413,178 | 1,316,948 |
| Capital Grants, Contributions, and Interest | 30,699 | 18,800 | 3,075,589 | 1,814,926 | 403,046 |
| Total Governmental Activities Program Revenues | <u>1,400,147</u> | <u>1,399,204</u> | <u>4,984,394</u> | <u>3,733,406</u> | <u>2,275,456</u> |
| Business-Type Activities | | | | | |
| Charges for Services | | | | | |
| Water | 1,900,020 | 1,920,898 | 1,968,233 | 1,934,465 | 2,019,818 |
| Sewer | 1,875,570 | 1,935,190 | 1,942,065 | 1,710,711 | 1,693,752 |
| Solid Waste | 859,705 | 860,245 | 869,269 | 849,337 | 869,522 |
| Storm Water | 681,653 | 677,236 | 676,194 | 666,386 | 684,454 |
| Total Charges for Services | <u>5,316,948</u> | <u>5,393,569</u> | <u>5,455,761</u> | <u>5,160,899</u> | <u>5,267,546</u> |
| Operating Grants, Contributions, and Interest | 0 | 0 | 0 | 0 | 0 |
| Capital Grants, Contributions, and Interest | 175,843 | 349,939 | 509,258 | 317 | 3,306 |
| Total Business-Type Activities Program Revenues | <u>5,492,791</u> | <u>5,743,508</u> | <u>5,965,019</u> | <u>5,161,216</u> | <u>5,270,852</u> |
| Total Primary Government Program Revenues | <u>6,892,938</u> | <u>7,142,712</u> | <u>10,949,413</u> | <u>8,894,622</u> | <u>7,546,308</u> |
| <u>Net Expense (Revenue)</u> | | | | | |
| Governmental Activities | 5,069,924 | 6,084,164 | 4,775,654 | 4,708,825 | 6,238,126 |
| Business-Type Activities | <u>(324,155)</u> | <u>(166,769)</u> | <u>(1,370,649)</u> | <u>(70,665)</u> | <u>14,068</u> |
| Total Primary Government Net Expense | <u>4,745,769</u> | <u>5,917,395</u> | <u>3,405,005</u> | <u>4,638,160</u> | <u>6,252,194</u> |

| 2007 | 2006 | 2005 | 2004 | 2003 |
|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$1,987,347 | \$1,708,959 | \$1,787,846 | \$1,887,312 | \$2,017,849 |
| 1,429,874 | 1,362,043 | 1,241,645 | 1,247,626 | 1,316,961 |
| 127,448 | 120,060 | 115,650 | 116,196 | 117,042 |
| 192,061 | 206,074 | 107,836 | 247,195 | 259,838 |
| 181,746 | 176,747 | 175,478 | 193,875 | 184,237 |
| 309,737 | 72,797 | 0 | 0 | 0 |
| 0 | 0 | 0 | 4,977 | 24,871 |
| 2,475,610 | 2,013,040 | 1,912,629 | 2,063,731 | 1,704,048 |
| 1,492,183 | 1,521,136 | 1,283,919 | 1,317,786 | 1,317,313 |
| 30,830 | 31,051 | 28,685 | 34,789 | 27,505 |
| <u>8,226,836</u> | <u>7,211,907</u> | <u>6,653,688</u> | <u>7,113,487</u> | <u>6,969,664</u> |
| 2,145,558 | 1,866,189 | 1,918,259 | 1,852,176 | 1,995,801 |
| 1,681,929 | 1,684,753 | 1,745,205 | 1,802,639 | 1,702,131 |
| 1,012,777 | 810,030 | 811,510 | 778,984 | 762,082 |
| 628,094 | 386,693 | 333,528 | 297,965 | 220,260 |
| <u>5,468,358</u> | <u>4,747,665</u> | <u>4,808,502</u> | <u>4,731,764</u> | <u>4,680,274</u> |
| <u>13,695,194</u> | <u>11,959,572</u> | <u>11,462,190</u> | <u>11,845,251</u> | <u>11,649,938</u> |
| 50,379 | 65,114 | 49,761 | 47,399 | 25,048 |
| 639 | 1,470 | 1,083 | 1,165 | 19,331 |
| 0 | 0 | 0 | 2,069 | 4,080 |
| 37,260 | 39,518 | 41,450 | 41,670 | 35,553 |
| 12,085 | 19,601 | 11,456 | 9,435 | 8,279 |
| 64,813 | 59,777 | 61,165 | 63,482 | 36,203 |
| 362,463 | 351,603 | 333,131 | 328,271 | 447,083 |
| 527,639 | 537,083 | 498,046 | 493,491 | 575,577 |
| 1,499,583 | 1,112,724 | 861,196 | 610,129 | 601,648 |
| 201,886 | 673,333 | 496,434 | 84,763 | 411,463 |
| <u>2,229,108</u> | <u>2,323,140</u> | <u>1,855,676</u> | <u>1,188,383</u> | <u>1,588,688</u> |
| 2,038,058 | 2,120,641 | 2,227,166 | 2,201,161 | 2,277,044 |
| 1,585,121 | 1,659,297 | 1,794,609 | 1,772,832 | 1,766,514 |
| 851,224 | 893,037 | 897,178 | 746,867 | 746,777 |
| 824,941 | 722,625 | 666,058 | 662,387 | 671,172 |
| 5,299,344 | 5,395,600 | 5,585,011 | 5,383,247 | 5,461,507 |
| 0 | 0 | 894 | 15,008 | 0 |
| 7,689 | 167,050 | 5,071 | 15,330 | 64,838 |
| <u>5,307,033</u> | <u>5,562,650</u> | <u>5,590,976</u> | <u>5,413,585</u> | <u>5,526,345</u> |
| <u>7,536,141</u> | <u>7,885,790</u> | <u>7,446,652</u> | <u>6,601,968</u> | <u>7,115,033</u> |
| 5,997,728 | 4,888,767 | 4,798,012 | 5,925,104 | 5,380,976 |
| 161,325 | (814,985) | (782,474) | (681,821) | (846,071) |
| <u>6,159,053</u> | <u>4,073,782</u> | <u>4,015,538</u> | <u>5,243,283</u> | <u>4,534,905</u> |

(continued)

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

| | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|--------------------|--------------------|--------------------|------------------|------------------|
| <u>General Revenues and Other Changes in Net Position</u> | | | | | |
| Governmental Activities | | | | | |
| Property Taxes Levied for General Purposes | \$493,678 | \$496,394 | \$505,051 | \$548,225 | \$555,103 |
| Property Taxes Levied for Police and Fire Pension | 89,082 | 89,980 | 91,254 | 97,942 | 100,392 |
| 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 | 2,851,963 | 2,659,596 | 2,566,976 | 2,467,782 | 2,749,521 |
| Municipal Income Taxes Levied for Street Maintenance and Repair | 1,425,981 | 1,329,798 | 1,283,489 | 1,233,890 | 1,374,762 |
| Other Local Taxes | 40,316 | 34,334 | 37,255 | 29,234 | 32,881 |
| Grants and Entitlements not Restricted to Specific Programs | 433,445 | 589,985 | 733,523 | 776,730 | 984,622 |
| Franchise Taxes | 138,992 | 139,093 | 136,373 | 128,359 | 130,993 |
| Interest | 26,428 | 24,170 | 27,372 | 63,188 | 208,428 |
| Other | 227,948 | 183,259 | 132,498 | 94,450 | 180,834 |
| Transfers | 0 | 3,000 | (374,326) | (902,072) | (188,161) |
| Total Governmental Activities | <u>5,727,833</u> | <u>5,549,609</u> | <u>5,139,465</u> | <u>4,537,728</u> | <u>6,129,375</u> |
| Business-Type Activities | | | | | |
| Interest | 0 | 0 | 0 | 0 | 0 |
| Other | 42,841 | 57,039 | 34,343 | 35,779 | 200,307 |
| Transfers | 0 | (3,000) | 374,326 | 902,072 | 188,161 |
| Total Business-Type Activities | <u>42,841</u> | <u>54,039</u> | <u>408,669</u> | <u>937,851</u> | <u>388,468</u> |
| Total Primary Government | <u>5,770,674</u> | <u>5,603,648</u> | <u>5,548,134</u> | <u>5,475,579</u> | <u>6,517,843</u> |
| <u>Changes in Net Position</u> | | | | | |
| Governmental Activities | 657,909 | (534,555) | 363,811 | (171,097) | (108,751) |
| Business-Type Activities | 366,996 | 220,808 | 1,779,318 | 1,008,516 | 374,400 |
| Total Primary Government | <u>\$1,024,905</u> | <u>(\$313,747)</u> | <u>\$2,143,129</u> | <u>\$837,419</u> | <u>\$265,649</u> |

| <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|------------------|--------------------|--------------------|------------------|--------------------|
| \$624,733 | \$617,838 | \$578,541 | \$571,856 | \$527,167 |
| 112,244 | 110,673 | 103,918 | 102,803 | 93,944 |
| 0 | 207,753 | 201,639 | 197,861 | 192,948 |
| 0 | 17,500 | 17,500 | 0 | 0 |
| 3,004,438 | 2,921,001 | 2,720,762 | 2,515,795 | 2,656,773 |
| 1,502,219 | 1,460,500 | 1,360,381 | 1,257,896 | 1,328,386 |
| 33,637 | 37,125 | 34,826 | 34,486 | 32,493 |
| 735,151 | 785,500 | 713,911 | 557,274 | 819,233 |
| 125,343 | 117,360 | 117,309 | 113,292 | 109,784 |
| 318,973 | 245,767 | 160,864 | 75,602 | 97,639 |
| 140,827 | 100,218 | 190,688 | 79,484 | 80,903 |
| 3,100 | (245,106) | (300,850) | (102,369) | (525,314) |
| <u>6,600,665</u> | <u>6,376,129</u> | <u>5,899,489</u> | <u>5,403,980</u> | <u>5,413,956</u> |
| 0 | 0 | 5,875 | 2,543 | 0 |
| 147,437 | 25,674 | 30,080 | 15,639 | 11,650 |
| (3,100) | 245,106 | 300,850 | 102,369 | 525,314 |
| <u>144,337</u> | <u>270,780</u> | <u>336,805</u> | <u>120,551</u> | <u>536,964</u> |
| <u>6,745,002</u> | <u>6,646,909</u> | <u>6,236,294</u> | <u>5,524,531</u> | <u>5,950,920</u> |
| 602,937 | 1,487,362 | 1,101,477 | (521,124) | 32,980 |
| (16,988) | 1,085,765 | 1,119,279 | 802,372 | 1,383,035 |
| <u>\$585,949</u> | <u>\$2,573,127</u> | <u>\$2,220,756</u> | <u>\$281,248</u> | <u>\$1,416,015</u> |

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

| | 2012 | 2011 | 2010 | 2009 | 2008 |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Fund | | | | | |
| Reserved | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unreserved | 0 | 0 | 0 | 0 | 0 |
| Nonspendable | 46,174 | 45,256 | 40,412 | 36,644 | 27,762 |
| Assigned | 22,485 | 34,506 | 22,561 | 67,798 | 44,259 |
| Unassigned | 923,429 | 606,369 | 1,014,964 | 1,612,900 | 2,258,652 |
| Total General Fund | <u>992,088</u> | <u>686,131</u> | <u>1,077,937</u> | <u>1,717,342</u> | <u>2,330,673</u> |
| 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 (Deficit) | 0 | 0 | 0 | 0 | 0 |
| Nonspendable | 90,509 | 79,734 | 74,933 | 69,969 | 55,101 |
| Restricted | 3,471,972 | 3,753,843 | 3,737,520 | 2,803,768 | 2,870,321 |
| Committed | 49,777 | 74,659 | 68,900 | 66,073 | 80,864 |
| Unassigned (Deficit) | <u>(231,341)</u> | <u>(132,529)</u> | <u>(264,027)</u> | <u>(553,666)</u> | <u>(166,961)</u> |
| Total All Other Governmental Funds | <u>3,380,917</u> | <u>3,775,707</u> | <u>3,617,326</u> | <u>2,386,144</u> | <u>2,839,325</u> |
| Total Governmental Funds | <u>\$4,373,005</u> | <u>\$4,461,838</u> | <u>\$4,695,263</u> | <u>\$4,103,486</u> | <u>\$5,169,998</u> |

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

| 2007 | 2006 | 2005 | 2004 | 2003 |
|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$60,919 | \$35,771 | \$51,156 | \$75,855 | \$70,861 |
| 2,378,783 | 2,100,465 | 1,419,731 | 644,780 | 918,127 |
| n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a |
| <u>2,439,702</u> | <u>2,136,236</u> | <u>1,470,887</u> | <u>720,635</u> | <u>988,988</u> |
| 291,357 | 648,529 | 826,106 | 2,478,579 | 77,913 |
| 1,751,990 | 1,974,542 | 2,225,493 | 1,737,722 | 2,551,297 |
| 69,783 | 69,230 | 59,888 | 50,471 | 54,748 |
| 377,948 | 298,520 | 181,219 | (21,174) | 669,309 |
| n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a |
| n/a | n/a | n/a | n/a | n/a |
| <u>2,491,078</u> | <u>2,990,821</u> | <u>3,292,706</u> | <u>4,245,598</u> | <u>3,353,267</u> |
| <u>\$4,930,780</u> | <u>\$5,127,057</u> | <u>\$4,763,593</u> | <u>\$4,966,233</u> | <u>\$4,342,255</u> |

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

| | 2012 | 2011 | 2010 | 2009 | 2008 |
|--|-------------------|--------------------|-------------------|----------------------|------------------|
| <u>Revenues</u> | | | | | |
| Property Taxes | \$588,052 | \$581,103 | \$594,872 | \$639,237 | \$653,547 |
| Payment in Lieu of Taxes | 0 | 0 | 0 | 0 | 0 |
| Municipal Income Taxes | 4,193,548 | 3,983,413 | 3,921,985 | 3,622,371 | 4,186,803 |
| Other Local Taxes | 97,787 | 91,730 | 95,829 | 86,948 | 89,973 |
| Special Assessments | 16,716 | 13,896 | 14,075 | 14,255 | 14,468 |
| Charges for Services | 367,693 | 389,574 | 381,091 | 349,633 | 396,320 |
| Fees, Licenses, and Permits | 154,393 | 236,018 | 204,930 | 183,072 | 195,905 |
| Fines and Forfeitures | 32,105 | 26,736 | 22,653 | 39,137 | 31,002 |
| Intergovernmental | 1,158,709 | 1,551,823 | 5,390,493 | 3,545,434 | 2,605,429 |
| Interest | 34,667 | 46,926 | 83,863 | 115,052 | 221,968 |
| Other | 288,151 | 212,929 | 176,278 | 120,870 | 225,321 |
| Total Revenues | 6,931,821 | 7,134,148 | 10,886,069 | 8,716,009 | 8,620,736 |
| <u>Expenditures</u> | | | | | |
| Current: | | | | | |
| Security of Persons and Property | | | | | |
| Police | 1,823,268 | 2,123,349 | 2,209,631 | 2,010,653 | 2,052,127 |
| Fire | 1,144,840 | 1,337,991 | 1,441,798 | 1,332,614 | 1,440,652 |
| Other | 157,654 | 166,543 | 225,413 | 411,491 | 131,519 |
| Public Health | 251,137 | 237,123 | 363,868 | 281,248 | 239,386 |
| Leisure Time Activities | 127,175 | 147,459 | 147,771 | 139,826 | 137,541 |
| Community Environment | 658 | 66,514 | 222,094 | 99,501 | 188,403 |
| Basic Utility Services | 0 | 46,100 | 385,451 | 744,104 | 0 |
| Transportation | 2,335,112 | 1,876,604 | 3,811,552 | 2,772,229 | 1,957,815 |
| General Government | 1,130,038 | 1,319,892 | 1,428,286 | 1,925,397 | 2,170,606 |
| Debt Service: | | | | | |
| Principal Retirement | 30,548 | 27,880 | 37,822 | 42,914 | 51,665 |
| Interest and Fiscal Charges | 20,224 | 21,118 | 23,606 | 25,944 | 29,374 |
| Total Expenditures | 7,020,654 | 7,370,573 | 10,297,292 | 9,785,921 | 8,399,088 |
| Excess of Revenues Over (Under) Expenditures | (88,833) | (236,425) | 588,777 | (1,069,912) | 221,648 |
| <u>Other Financing Sources (Uses)</u> | | | | | |
| Sale of Capital Assets | 0 | 0 | 0 | 0 | 3,975 |
| OPWC Loans Issued | 0 | 0 | 0 | 0 | 0 |
| Inception of Capital Lease | 0 | 0 | 0 | 0 | 10,845 |
| Transfers In | 228,276 | 313,431 | 294,916 | 272,297 | 313,967 |
| Transfers Out | (228,276) | (310,431) | (291,916) | (268,897) | (311,217) |
| Total Other Financing Sources (Uses) | 0 | 3,000 | 3,000 | 3,400 | 17,570 |
| Changes in Fund Balance | (\$88,833) | (\$233,425) | \$591,777 | (\$1,066,512) | \$239,218 |
| Debt Service as a Percentage of Noncapital Expenditures | 0.95% | 0.78% | 0.74% | 0.92% | 1.16% |

| 2007 | 2006 | 2005 | 2004 | 2003 |
|--------------------|------------------|--------------------|------------------|------------------|
| \$735,142 | \$940,935 | \$893,039 | \$867,546 | \$813,989 |
| 0 | 17,500 | 17,500 | 0 | 0 |
| 4,426,411 | 4,248,586 | 4,157,308 | 3,721,210 | 3,717,756 |
| 92,934 | 96,272 | 95,791 | 97,548 | 96,194 |
| 15,175 | 23,251 | 22,923 | 9,339 | 9,113 |
| 383,139 | 399,545 | 374,040 | 379,000 | 453,344 |
| 162,515 | 142,453 | 119,450 | 133,610 | 132,126 |
| 40,460 | 42,659 | 26,910 | 26,264 | 22,212 |
| 2,295,644 | 2,069,446 | 1,983,097 | 1,227,796 | 1,918,225 |
| 406,557 | 354,988 | 215,970 | 99,101 | 117,002 |
| 188,126 | 153,186 | 239,895 | 125,323 | 233,622 |
| <u>8,746,103</u> | <u>8,488,821</u> | <u>8,145,923</u> | <u>6,686,737</u> | <u>7,513,583</u> |
| 1,972,551 | 1,727,123 | 1,728,925 | 1,822,225 | 1,987,438 |
| 1,342,818 | 1,309,818 | 1,956,436 | 1,182,268 | 1,299,470 |
| 127,448 | 120,060 | 115,650 | 116,196 | 117,042 |
| 192,061 | 206,074 | 107,836 | 248,288 | 259,838 |
| 162,722 | 136,756 | 130,749 | 159,531 | 139,327 |
| 309,737 | 72,797 | 0 | 0 | 0 |
| 0 | 248,556 | 305,000 | 38,377 | 475,271 |
| 3,359,942 | 2,736,981 | 2,574,091 | 1,124,714 | 1,663,644 |
| 1,644,820 | 1,545,027 | 1,383,703 | 1,320,507 | 1,346,166 |
| 45,449 | 33,909 | 21,599 | 20,339 | 20,465 |
| 30,874 | 31,090 | 28,724 | 34,829 | 27,544 |
| <u>9,188,422</u> | <u>8,168,191</u> | <u>8,352,713</u> | <u>6,067,274</u> | <u>7,336,205</u> |
| <u>(442,319)</u> | <u>320,630</u> | <u>(206,790)</u> | <u>619,463</u> | <u>177,378</u> |
| 3,510 | 0 | 0 | 0 | 0 |
| 200,000 | 0 | 0 | 0 | 0 |
| 39,432 | 39,384 | 0 | 0 | 41,539 |
| 287,997 | 244,605 | 261,978 | 247,226 | 462,842 |
| (284,897) | (241,155) | (257,828) | (242,711) | (404,342) |
| <u>246,042</u> | <u>42,834</u> | <u>4,150</u> | <u>4,515</u> | <u>100,039</u> |
| <u>(\$196,277)</u> | <u>\$363,464</u> | <u>(\$202,640)</u> | <u>\$623,978</u> | <u>\$277,417</u> |
| 1.17% | 1.10% | 0.91% | 0.95% | 0.76% |

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 | | | |
| 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 |
| 2004 | 111,561,540 | 38,079,160 | 427,544,857 | 6,909,370 | 7,851,557 |
| 2003 | 99,107,820 | 35,345,880 | 384,153,429 | 6,892,440 | 7,832,318 |

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 | Weighted Average Tax Rate |
|----------------------------|------------------------|----------------|------------------------|--|---------------------------|
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | | |
| \$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 |
| 33,679,553 | 134,718,212 | 190,229,623 | 570,114,626 | 33.37 | 5.45 |
| 37,660,298 | 150,641,192 | 179,006,438 | 542,626,939 | 32.99 | 5.53 |

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

| | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|----------|----------|----------|----------|----------|
| 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 | 12.2500 | 13.2500 | 10.3000 | 8.8000 | 8.8000 |
| Bucyrus City School District | 56.4100 | 56.3300 | 56.1900 | 55.8300 | 55.3500 |
| Pioneer Joint Vocational School District | 3.7000 | 3.7000 | 3.7000 | 4.7000 | 4.7000 |
| Wynford Local School District | 56.5700 | 56.6400 | 56.6400 | 56.8900 | 54.5400 |

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.

| 2007 | 2006 | 2005 | 2004 | 2003 |
|----------|----------|----------|----------|----------|
| \$0.0000 | \$1.5000 | \$1.5000 | \$1.5000 | \$1.5000 |
| 0.0000 | 0.9255 | 0.9248 | 0.9242 | 1.0278 |
| 0.0000 | 1.4268 | 1.4247 | 1.4181 | 1.4790 |
| 0.0000 | 1.5000 | 1.5000 | 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 | 5.8000 | 5.8000 | 5.8000 | 5.8000 |
| 4.3000 | 5.2255 | 5.2248 | 5.2242 | 5.3278 |
| 4.3000 | 5.7268 | 5.7247 | 5.7181 | 5.7790 |
| 4.3000 | 5.8000 | 5.8000 | 5.8000 | 5.8000 |
| 8.8000 | 8.8000 | 8.8000 | 8.8000 | 8.8000 |
| 55.9100 | 49.8600 | 49.6000 | 49.2500 | 50.1200 |
| 4.7000 | 4.7000 | 4.7000 | 4.7000 | 4.7000 |
| 54.0200 | 56.5900 | 56.3500 | 56.3500 | 49.9000 |

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 |
|------|-------------------------|----------------------------|-------------------|----------------------------|---|
| 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 |
| 2004 | 795,582 | 42,921 | 838,503 | 766,548 | 96.35 |
| 2003 | 735,003 | 40,488 | 775,491 | 707,191 | 96.22 |

Source: Crawford County Auditor

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

(2) Amounts listed include penalties and interest.

Note: The County does not identify delinquency collections by tax year.

| <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> |
|---|----------------------------------|--|---|---|
| \$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 |
| 28,944 | 795,492 | 94.87 | 45,538 | 5.43 |
| 27,597 | 734,788 | 94.75 | 40,555 | 5.23 |

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 |
|------|---------------------|------------------------|-------------------|----------------------------|---|
| 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 |
| 2004 | 166,905 | 21,063 | 187,968 | 171,444 | 102.72 |
| 2003 | 163,442 | 30,164 | 193,606 | 165,350 | 101.17 |

Source: Crawford County Auditor

Note: The County does not identify delinquency collections by tax year.

| 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 |
|----------------------------------|--------------------------|---|------------------------------------|--|
| \$0 | \$0 | 0.00% | \$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 |
| 4,948 | 176,392 | 93.84 | 138,367 | 73.61 |
| 5,785 | 171,135 | 88.39 | 19,863 | 10.26 |

City of Bucyrus
Principal Taxpayers
Current Year and Nine Years Ago

| 2012 | | | |
|----------------------------------|--------------------------|----------------------------------|--|
| Taxpayer | Type of Business | Real Property Assessed Valuation | Percentage of Total City Assessed Valuation (2012 Collection Year) |
| Ohio Power Co. | Utility | \$5,630,690 | 3.27% |
| General Electric | Manufacturing | 4,106,540 | 2.38 |
| TPI Acquisition Subsidiary, Inc. | Manufacturing | 1,945,540 | 1.13 |
| Imasen Bucyrus Tech, Inc. | Manufacturing | 1,760,410 | 1.02 |
| Arctic Cat | Manufacturing | 1,726,690 | 1.00 |
| Baja Industrial, LLC | Manufacturing | 1,477,550 | 0.86 |
| Bucyrus Precision Tech | Manufacturing | 1,352,160 | 0.79 |
| Wal-Mart | Retail | 1,225,000 | 0.71 |
| People's Savings & Loan | Financial Institution | 1,113,040 | 0.65 |
| Fountain Park Inn | Nursing Home | 1,090,310 | 0.63 |
| | Total | 21,427,930 | 12.44 |
| | All Other Taxpayers | 150,767,670 | 87.56 |
| | Total Assessed Valuation | <u>\$172,195,600</u> | <u>100.00%</u> |

| 2003 | | | |
|----------------------------------|--------------------------|----------------------------------|--|
| Taxpayer | Type of Business | Real Property Assessed Valuation | Percentage of Total City Assessed Valuation (2003 Collection Year) |
| TPI Acquisition Subsidiary, Inc. | Manufacturing | \$2,055,210 | 1.15% |
| General Electric | Manufacturing | 1,900,710 | 1.06 |
| Wal-Mart | Retail | 1,509,660 | 0.84 |
| Brunswick Corp. | Manufacturing | 1,433,070 | 0.80 |
| Bucyrus Blades, Inc. | Manufacturing | 1,034,440 | 0.58 |
| East Pointe LLC | Retail | 1,011,520 | 0.57 |
| Imasen Bucyrus Tech, Inc. | Manufacturing | 469,270 | 0.26 |
| Bucyrus Precision Tech | Manufacturing | 421,230 | 0.24 |
| Matthews Walston | Retail | 201,150 | 0.11 |
| Eagle Crusher | Manufacturing | 59,550 | 0.03 |
| | Total | 10,095,810 | 5.64 |
| | All Other Taxpayers | 168,910,628 | 94.36 |
| | Total Assessed Valuation | <u>\$179,006,438</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> |
|-----------------|-----------------|----------------------------|-------------------------------|---|-------------------------------|---|---------------------------------------|---|
| 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 |
| 2004 | 1.50 | 3,773,691 | 3,188,167 | 84.48 | 183,949 | 4.87 | 401,575 | 10.64 |
| 2003 | 1.50 | 3,985,159 | 3,279,323 | 82.29 | 311,594 | 7.82 | 394,242 | 9.89 |

Source: City Records

City of Bucyrus
Water Utility Statistics
Last Nine Years

| Type of Customer | 2012 | | | 2011 | | |
|----------------------------|-------------------|-------------|--------|-------------------|-------------|--------|
| | Consumption (CCF) | Billings | Rate | Consumption (CCF) | Billings | Rate |
| Residential | | | | | | |
| Inside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 214,860 | \$1,133,940 | \$4.98 | 216,907 | \$1,145,185 | \$4.98 |
| 1,001 - 5,000 Cubic Feet | 22,424 | 106,478 | 4.16 | 20,576 | 97,743 | 4.16 |
| 5,001 - 20,000 Cubic Feet | 2,631 | 10,501 | 3.16 | 2,377 | 8,860 | 3.16 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 1.95 | 0 | 0 | 1.95 |
| Over 25,000 Cubic Feet | 746 | 2,590 | 1.55 | 1,504 | 4,295 | 1.55 |
| Outside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 3,660 | 29,438 | 7.47 | 3,839 | 30,641 | 7.47 |
| 1,001 - 5,000 Cubic Feet | 1,213 | 8,504 | 6.24 | 1,012 | 7,090 | 6.24 |
| 5,001 - 20,000 Cubic Feet | 95 | 611 | 4.74 | 127 | 775 | 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 | 9,650 | 62,734 | 4.98 | 9,687 | 62,243 | 4.98 |
| 1,001 - 5,000 Cubic Feet | 16,249 | 74,380 | 4.16 | 16,776 | 76,734 | 4.16 |
| 5,001 - 20,000 Cubic Feet | 25,271 | 98,115 | 3.16 | 26,662 | 103,381 | 3.16 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 1.95 | 0 | 0 | 1.95 |
| Over 25,000 Cubic Feet | 83,118 | 200,892 | 1.55 | 80,971 | 191,056 | 1.55 |
| Outside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 326 | 2,983 | 7.47 | 325 | 2,839 | 7.47 |
| 1,001 - 5,000 Cubic Feet | 407 | 2,749 | 6.24 | 395 | 2,686 | 6.24 |
| 5,001 - 20,000 Cubic Feet | 2,662 | 15,311 | 4.74 | 3,084 | 17,582 | 4.74 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 2.93 | 0 | 0 | 2.93 |
| Over 25,000 Cubic Feet | 27,122 | 84,701 | 2.33 | 26,268 | 82,782 | 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.

Information prior to 2004 was not available.

| 2010 | | | 2009 | | | 2008 | | |
|-------------------|-------------|--------|-------------------|-------------|--------|-------------------|-------------|--------|
| Consumption (CCF) | Billings | Rate | Consumption (CCF) | Billings | Rate | Consumption (CCF) | Billings | Rate |
| 221,103 | \$1,163,534 | \$4.98 | 224,404 | \$1,180,459 | \$4.98 | 227,479 | \$1,196,414 | \$4.98 |
| 22,083 | 104,840 | 4.16 | 24,774 | 117,787 | 4.16 | 27,510 | 130,640 | 4.16 |
| 2,040 | 8,310 | 3.16 | 2,150 | 8,637 | 3.16 | 2,200 | 8,925 | 3.16 |
| 0 | 0 | 1.95 | 0 | 0 | 1.95 | 0 | 0 | 1.95 |
| 0 | 0 | 1.55 | 1,606 | 4,399 | 1.55 | 0 | 0 | 1.55 |
| 3,838 | 30,526 | 7.47 | 3,782 | 30,194 | 7.47 | 3,861 | 30,093 | 7.47 |
| 1,030 | 7,214 | 6.24 | 922 | 6,491 | 6.24 | 901 | 6,286 | 6.24 |
| 25 | 156 | 4.74 | 0 | 0 | 4.74 | 0 | 0 | 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 |
| 10,176 | 64,852 | 4.98 | 10,375 | 65,451 | 4.98 | 10,338 | 64,378 | 4.98 |
| 16,806 | 76,703 | 4.16 | 18,357 | 83,852 | 4.16 | 18,624 | 85,285 | 4.16 |
| 25,601 | 98,982 | 3.16 | 24,027 | 93,074 | 3.16 | 24,975 | 97,127 | 3.16 |
| 0 | 0 | 1.95 | 0 | 0 | 1.95 | 0 | 0 | 1.95 |
| 80,781 | 193,096 | 1.55 | 71,717 | 177,638 | 1.55 | 85,924 | 204,387 | 1.55 |
| 251 | 2,306 | 7.47 | 219 | 2,114 | 7.47 | 166 | 1,703 | 7.47 |
| 552 | 3,740 | 6.24 | 458 | 3,116 | 6.24 | 435 | 2,960 | 6.24 |
| 4,093 | 22,887 | 4.74 | 3,451 | 19,557 | 4.74 | 3,027 | 17,130 | 4.74 |
| 0 | 0 | 2.93 | 2,718 | 8,119 | 2.93 | 2,745 | 8,181 | 2.93 |
| 26,456 | 83,414 | 2.33 | 20,425 | 70,082 | 2.33 | 24,485 | 81,239 | 2.33 |

(continued)

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

| Type of Customer | 2007 | | | 2006 | | |
|----------------------------|-------------------|-------------|--------|-------------------|-------------|--------|
| | Consumption (CCF) | Billings | Rate | Consumption (CCF) | Billings | Rate |
| Residential | | | | | | |
| Inside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 233,176 | \$1,222,015 | \$4.98 | 236,353 | \$1,237,798 | \$4.98 |
| 1,001 - 5,000 Cubic Feet | 30,212 | 143,872 | 4.16 | 29,634 | 141,309 | 4.16 |
| 5,001 - 20,000 Cubic Feet | 2,822 | 11,550 | 3.16 | 2,886 | 11,625 | 3.16 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 1.95 | 0 | 0 | 1.95 |
| Over 25,000 Cubic Feet | 1,429 | 4,314 | 1.55 | 495 | 1,546 | 1.55 |
| Outside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 4,056 | 31,504 | 7.47 | 4,342 | 33,499 | 7.47 |
| 1,001 - 5,000 Cubic Feet | 1,038 | 7,326 | 6.24 | 1,115 | 7,782 | 6.24 |
| 5,001 - 20,000 Cubic Feet | 41 | 268 | 4.74 | 97 | 627 | 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 | 10,796 | 65,401 | 4.98 | 10,934 | 66,898 | 4.98 |
| 1,001 - 5,000 Cubic Feet | 18,191 | 83,948 | 4.16 | 16,543 | 75,838 | 4.16 |
| 5,001 - 20,000 Cubic Feet | 23,303 | 90,721 | 3.16 | 28,190 | 109,079 | 3.16 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 1.95 | 0 | 0 | 1.95 |
| Over 25,000 Cubic Feet | 97,354 | 229,631 | 1.55 | 197,005 | 233,034 | 1.55 |
| Outside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 151 | 1,718 | 7.47 | 141 | 1,703 | 7.47 |
| 1,001 - 5,000 Cubic Feet | 489 | 3,273 | 6.24 | 455 | 3,061 | 6.24 |
| 5,001 - 20,000 Cubic Feet | 2,414 | 13,706 | 4.74 | 2,555 | 14,617 | 4.74 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 2.93 | 3,899 | 11,465 | 2.93 |
| Over 25,000 Cubic Feet | 32,829 | 64,986 | 2.33 | 32,576 | 101,188 | 2.33 |

| 2005 | | | 2004 | | |
|-------------------|-------------|--------|-------------------|-------------|--------|
| Consumption (CCF) | Billings | Rate | Consumption (CCF) | Billings | Rate |
| 239,504 | \$1,252,424 | \$4.98 | 240,789 | \$1,254,150 | \$4.98 |
| 32,939 | 156,739 | 4.16 | 34,347 | 162,933 | 4.16 |
| 2,854 | 11,233 | 3.16 | 2,566 | 9,820 | 3.16 |
| 0 | 0 | 1.95 | 0 | 0 | 1.95 |
| 434 | 1,401 | 1.55 | 0 | 0 | 1.55 |
| 4,111 | 31,973 | 7.47 | 4,152 | 31,888 | 7.47 |
| 937 | 6,560 | 6.24 | 505 | 3,606 | 6.24 |
| 89 | 417 | 4.74 | 733 | 4,173 | 4.74 |
| 0 | 0 | 2.93 | 0 | 0 | 2.93 |
| 0 | 0 | 2.33 | 310 | 1,644 | 2.33 |
| 11,192 | 67,104 | 4.98 | 11,283 | 67,424 | 4.98 |
| 18,598 | 84,061 | 4.16 | 17,992 | 82,421 | 4.16 |
| 28,525 | 108,312 | 3.16 | 28,520 | 111,085 | 3.16 |
| 0 | 0 | 1.95 | 0 | 0 | 1.95 |
| 107,209 | 237,359 | 1.55 | 96,944 | 227,627 | 1.55 |
| 174 | 1,733 | 7.47 | 133 | 1,554 | 7.47 |
| 498 | 3,341 | 6.24 | 534 | 3,578 | 6.24 |
| 2,191 | 12,414 | 4.74 | 2,070 | 9,403 | 4.74 |
| 502 | 1,766 | 2.93 | 1,797 | 5,379 | 2.93 |
| 49,589 | 144,224 | 2.33 | 47,544 | 137,230 | 2.33 |

City of Bucyrus
Sewer Utility Statistics
Last Nine Years

| Type of Customer | 2012 | | | 2011 | | |
|----------------------------|-------------------|-------------|--------|-------------------|-------------|--------|
| | Consumption (CCF) | Billings | Rate | Consumption (CCF) | Billings | Rate |
| Residential | | | | | | |
| Inside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 214,639 | \$1,146,233 | \$5.04 | 216,717 | \$1,157,537 | \$5.04 |
| 1,001 - 5,000 Cubic Feet | 22,232 | 107,241 | 4.30 | 20,455 | 97,996 | 4.30 |
| 5,001 - 20,000 Cubic Feet | 2,680 | 11,136 | 3.96 | 2,377 | 8,506 | 3.96 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 3.80 | 0 | 0 | 3.80 |
| Over 25,000 Cubic Feet | 746 | 2,311 | 3.04 | 1,536 | 4,938 | 3.04 |
| Outside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 2,164 | 24,010 | 10.07 | 2,173 | 24,146 | 10.07 |
| 1,001 - 5,000 Cubic Feet | 189 | 1,831 | 8.60 | 131 | 1,091 | 8.60 |
| 5,001 - 20,000 Cubic Feet | 0 | 0 | 7.92 | 49 | 436 | 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 | 9,729 | 63,636 | 5.04 | 9,725 | 62,814 | 5.04 |
| 1,001 - 5,000 Cubic Feet | 16,468 | 77,036 | 4.30 | 16,970 | 79,313 | 4.30 |
| 5,001 - 20,000 Cubic Feet | 24,673 | 104,902 | 3.96 | 25,009 | 106,948 | 3.96 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 3.80 | 0 | 0 | 3.80 |
| Over 25,000 Cubic Feet | 60,426 | 227,590 | 3.04 | 61,538 | 221,961 | 3.04 |
| Outside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 217 | 2,773 | 10.07 | 204 | 2,377 | 10.07 |
| 1,001 - 5,000 Cubic Feet | 372 | 3,434 | 8.60 | 362 | 3,363 | 8.60 |
| 5,001 - 20,000 Cubic Feet | 1,569 | 13,346 | 7.92 | 2,155 | 18,234 | 7.92 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 7.59 | 0 | 0 | 7.59 |
| Over 25,000 Cubic Feet | 7,997 | 55,118 | 6.07 | 8,545 | 57,996 | 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.

Information prior to 2004 as not available.

| 2010 | | | 2009 | | | 2008 | | |
|-------------------|-------------|--------|-------------------|-------------|--------|-------------------|-------------|--------|
| Consumption (CCF) | Billings | Rate | Consumption (CCF) | Billings | Rate | Consumption (CCF) | Billings | Rate |
| 220,873 | \$1,171,447 | \$5.04 | 224,272 | \$1,084,224 | \$4.58 | 227,355 | \$1,020,186 | \$3.98 |
| 22,039 | 105,900 | 4.30 | 24,742 | 108,696 | 3.91 | 27,423 | 111,727 | 3.40 |
| 2,040 | 8,321 | 3.96 | 2,150 | 8,054 | 3.60 | 2,200 | 8,027 | 3.13 |
| 0 | 0 | 3.80 | 0 | 0 | 3.45 | 0 | 0 | 3.00 |
| 0 | 0 | 3.04 | 1,606 | 5,460 | 2.76 | 0 | 0 | 2.40 |
| 2,243 | 24,454 | 10.07 | 2,280 | 22,358 | 9.15 | 2,301 | 20,495 | 7.96 |
| 142 | 1,398 | 8.60 | 247 | 2,184 | 7.82 | 328 | 2,657 | 6.80 |
| 0 | 0 | 7.92 | 0 | 0 | 7.20 | 0 | 0 | 6.26 |
| 0 | 0 | 7.59 | 0 | 0 | 6.90 | 0 | 0 | 6.00 |
| 0 | 0 | 6.07 | 0 | 0 | 5.52 | 0 | 0 | 4.80 |
| 10,226 | 65,146 | 5.04 | 10,446 | 60,031 | 4.58 | 10,357 | 54,303 | 3.98 |
| 16,910 | 78,608 | 4.30 | 18,596 | 78,894 | 3.91 | 18,915 | 74,576 | 3.40 |
| 24,405 | 103,383 | 3.96 | 21,666 | 84,150 | 3.60 | 24,750 | 88,908 | 3.13 |
| 0 | 0 | 3.80 | 0 | 0 | 3.45 | 0 | 0 | 3.00 |
| 62,342 | 225,451 | 3.04 | 51,972 | 176,951 | 2.76 | 60,550 | 185,789 | 2.40 |
| 128 | 1,700 | 10.07 | 123 | 1,565 | 9.15 | 132 | 1,496 | 7.96 |
| 488 | 4,520 | 8.60 | 429 | 3,621 | 7.82 | 417 | 3,279 | 6.80 |
| 2,765 | 23,260 | 7.92 | 2,485 | 19,085 | 7.20 | 2,197 | 15,691 | 6.26 |
| 0 | 0 | 7.59 | 0 | 0 | 6.90 | 0 | 0 | 6.00 |
| 7,934 | 55,913 | 6.07 | 5,284 | 36,627 | 5.52 | 7,594 | 46,290 | 4.80 |

(continued)

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

| Type of Customer | 2007 | | | 2006 | | |
|----------------------------|-------------------|-----------|--------|-------------------|-----------|--------|
| | Consumption (CCF) | Billings | Rate | Consumption (CCF) | Billings | Rate |
| Residential | | | | | | |
| Inside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 232,948 | \$974,499 | \$3.98 | 236,221 | \$988,656 | \$3.98 |
| 1,001 - 5,000 Cubic Feet | 30,153 | 114,871 | 3.40 | 29,606 | 113,403 | 3.40 |
| 5,001 - 20,000 Cubic Feet | 2,822 | 9,503 | 3.13 | 2,886 | 9,864 | 3.13 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 3.00 | 0 | 0 | 3.00 |
| Over 25,000 Cubic Feet | 1,429 | 2,626 | 2.40 | 495 | 1,548 | 2.40 |
| Outside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 2,398 | 19,828 | 7.96 | 2,524 | 20,703 | 7.96 |
| 1,001 - 5,000 Cubic Feet | 404 | 3,119 | 6.80 | 475 | 3,648 | 6.80 |
| 5,001 - 20,000 Cubic Feet | 41 | 290 | 6.26 | 0 | 0 | 6.26 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 6.00 | 0 | 0 | 6.00 |
| Over 25,000 Cubic Feet | 0 | 0 | 4.80 | 0 | 0 | 4.80 |
| Commercial | | | | | | |
| Inside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 10,788 | 52,055 | 3.98 | 11,010 | 53,603 | 3.98 |
| 1,001 - 5,000 Cubic Feet | 18,631 | 69,691 | 3.40 | 16,993 | 62,840 | 3.40 |
| 5,001 - 20,000 Cubic Feet | 22,463 | 75,692 | 3.13 | 27,735 | 92,919 | 3.13 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 3.00 | 0 | 0 | 3.00 |
| Over 25,000 Cubic Feet | 73,963 | 210,359 | 2.40 | 171,524 | 210,142 | 2.40 |
| Outside City Limits | | | | | | |
| 0 - 1,000 Cubic Feet | 131 | 1,520 | 7.96 | 139 | 1,620 | 7.96 |
| 1,001 - 5,000 Cubic Feet | 465 | 3,359 | 6.80 | 416 | 3,014 | 6.80 |
| 5,001 - 20,000 Cubic Feet | 1,530 | 10,232 | 6.26 | 1,811 | 12,103 | 6.26 |
| 20,001 - 25,000 Cubic Feet | 0 | 0 | 6.00 | 0 | 0 | 6.00 |
| Over 25,000 Cubic Feet | 11,882 | 65,875 | 4.80 | 16,560 | 87,718 | 4.80 |

| 2005 | | | 2004 | | |
|--------------------------|-----------------|-------------|--------------------------|-----------------|-------------|
| <u>Consumption (CCF)</u> | <u>Billings</u> | <u>Rate</u> | <u>Consumption (CCF)</u> | <u>Billings</u> | <u>Rate</u> |
| 239,406 | \$1,000,495 | \$3.98 | 240,722 | \$1,002,139 | \$3.98 |
| 32,802 | 125,429 | 3.40 | 34,385 | 131,006 | 3.40 |
| 2,854 | 9,488 | 3.13 | 2,548 | 7,862 | 3.13 |
| 0 | 0 | 3.00 | 0 | 0 | 3.00 |
| 434 | 1,379 | 2.40 | 0 | 0 | 2.40 |
| 2,514 | 20,855 | 7.96 | 2,527 | 20,798 | 7.96 |
| 452 | 3,422 | 6.80 | 244 | 1,845 | 6.80 |
| 1 | 0 | 6.26 | 97 | 646 | 6.26 |
| 0 | 0 | 6.00 | 0 | 0 | 6.00 |
| 0 | 0 | 4.80 | 0 | 0 | 4.80 |
| 11,278 | 53,816 | 3.98 | 11,360 | 54,172 | 3.98 |
| 19,126 | 69,857 | 3.40 | 18,461 | 68,474 | 3.40 |
| 28,246 | 93,054 | 3.13 | 28,259 | 95,566 | 3.13 |
| 0 | 0 | 3.00 | 0 | 0 | 3.00 |
| 78,768 | 210,567 | 2.40 | 66,942 | 189,631 | 2.40 |
| 110 | 1,297 | 7.96 | 114 | 1,417 | 7.96 |
| 453 | 3,301 | 6.80 | 481 | 3,491 | 6.80 |
| 1,550 | 10,345 | 6.26 | 1,049 | 3,969 | 6.26 |
| 0 | 0 | 6.00 | 0 | 0 | 6.00 |
| 26,962 | 138,655 | 4.80 | 28,315 | 141,449 | 4.80 |

City of Bucyrus
Solid Waste Utility Statistics
Last Nine Years

| Type of Customer | 2012 | | | 2011 | | |
|---------------------|-----------------------|----------|-----------|-----------------------|----------|-----------|
| | Number of Accounts | Billings | Flat Rate | Number of Accounts | Billings | Flat Rate |
| Residential | | | | | | |
| Single | 680 | \$71,237 | \$9.65 | 659 | \$68,940 | \$9.65 |
| Retiree | 954 | 99,954 | 9.65 | 967 | 101,551 | 9.65 |
| Family | 3,126 | 547,681 | 15.15 | 3,125 | 546,976 | 15.15 |
| Commercial | 118 | 42,967 | 22.65 | 121 | 47,818 | 22.65 |

Source: City Utility Department

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

Information prior to 2004 was not available.

| 2010 | | | 2009 | | | 2008 | | |
|-----------------------|----------|-----------|-----------------------|----------|-----------|-----------------------|----------|-----------|
| Number of Accounts | Billings | Flat Rate | Number of Accounts | Billings | Flat Rate | Number of Accounts | Billings | Flat Rate |
| 641 | \$67,415 | \$9.65 | 626 | \$66,163 | \$9.65 | 569 | \$59,952 | \$9.65 |
| 965 | 101,177 | 9.65 | 982 | 103,234 | 9.65 | 960 | 100,418 | 9.65 |
| 3,130 | 547,702 | 15.15 | 3,129 | 543,511 | 15.15 | 3,214 | 553,923 | 15.15 |
| 125 | 48,288 | 22.65 | 130 | 49,758 | 22.65 | 140 | 55,631 | 22.65 |

(continued)

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

| Type of Customer | 2007 | | | 2006 | | |
|---------------------|-----------------------|----------|-----------|-----------------------|----------|-----------|
| | Number of Accounts | Billings | Flat Rate | Number of Accounts | Billings | Flat Rate |
| Residential | | | | | | |
| Single | 545 | \$57,585 | \$9.65 | 575 | \$60,428 | \$9.50 |
| Retiree | 968 | 101,413 | 9.65 | 972 | 102,014 | 9.50 |
| Family | 3,279 | 580,928 | 15.15 | 3,309 | 591,051 | 15.00 |
| Commercial | 128 | 38,030 | 22.65 | 126 | 37,436 | 22.50 |

| Number of Accounts | 2005 | | Number of Accounts | 2004 | |
|-----------------------|----------|-----------|-----------------------|----------|-----------|
| | Billings | Flat Rate | | Billings | Flat Rate |
| 485 | \$51,642 | \$9.50 | 392 | \$40,106 | \$7.50 |
| 989 | 103,664 | 9.50 | 953 | 96,000 | 7.50 |
| 3,427 | 598,700 | 15.00 | 3,536 | 523,669 | 13.00 |
| 130 | 37,004 | 22.50 | 126 | 33,437 | 20.00 |

City of Bucyrus
Storm Water Utility Statistics
Last Nine Years

| Type of Customer | 2012 | | | 2011 | | |
|---------------------|-----------------------|-----------|-----------|-----------------------|-----------|-----------|
| | Number of Accounts | Billings | Flat Rate | Number of Accounts | Billings | Flat Rate |
| Residential | | | | | | |
| Inside City Limits | 5,050 | \$242,280 | \$4.00 | 5,081 | \$242,155 | \$4.00 |
| Outside City Limits | 68 | 4,777 | 4.00 | 68 | 4,781 | 4.00 |
| Commercial | | | | | | |
| Inside City Limits | 448 | 323,943 | 4.00 | 442 | 315,914 | 4.00 |
| Outside City Limits | 12 | 36,159 | 4.00 | 11 | 35,700 | 4.00 |

Source: City Utility Department

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

Information prior to 2004 was not available.

| 2010 | | | 2009 | | | 2008 | | |
|-----------------------|-----------|-----------|-----------------------|-----------|-----------|-----------------------|-----------|-----------|
| Number of Accounts | Billings | Flat Rate | Number of Accounts | Billings | Flat Rate | Number of Accounts | Billings | Flat Rate |
| 5,058 | \$285,565 | \$4.00 | 5,461 | \$286,305 | \$4.00 | 5,481 | \$288,999 | \$4.00 |
| 61 | 4,830 | 4.00 | 61 | 4,826 | 4.00 | 61 | 4,829 | 4.00 |
| 431 | 332,953 | 4.00 | 486 | 335,171 | 4.00 | 416 | 341,589 | 4.00 |
| 12 | 39,466 | 4.00 | 12 | 39,491 | 4.00 | 11 | 38,336 | 4.00 |

(continued)

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

| Type of Customer | 2007 | | | 2006 | | |
|---------------------|-----------------------|-----------|-----------|-----------------------|-----------|-----------|
| | Number of Accounts | Billings | Flat Rate | Number of Accounts | Billings | Flat Rate |
| Residential | | | | | | |
| Inside City Limits | 5,461 | \$287,706 | \$4.00 | 4,842 | \$246,659 | \$4.00 |
| Outside City Limits | 62 | 4,879 | 4.00 | 60 | 4,793 | 4.00 |
| Commercial | | | | | | |
| Inside City Limits | 416 | 339,012 | 4.00 | 389 | 318,693 | 4.00 |
| Outside City Limits | 11 | 36,622 | 4.00 | 10 | 32,993 | 4.00 |

| <u>Number of Accounts</u> | <u>2005</u> | | <u>Number of Accounts</u> | <u>2004</u> | |
|-------------------------------|-----------------|------------------|-------------------------------|-----------------|------------------|
| | <u>Billings</u> | <u>Flat Rate</u> | | <u>Billings</u> | <u>Flat Rate</u> |
| 5,117 | \$288,647 | \$4.00 | 5,033 | \$286,552 | \$4.00 |
| 63 | 4,909 | 4.00 | 63 | 4,922 | 4.00 |
| 410 | 328,822 | 4.00 | 403 | 331,504 | 4.00 |
| 10 | 36,277 | 4.00 | 9 | 35,455 | 4.00 |

City of Bucyrus
Principal Water Customers
Last Nine Years

| Customer | 2012 | | | 2011 | | | 2010 | | |
|--------------------------------|--------------------|------|----------------|--------------------|------|----------------|--------------------|------|----------------|
| | Amount | Rank | Percentage | Amount | Rank | Percentage | Amount | Rank | Percentage |
| General Electric | \$39,002 | 1 | 2.05% | \$42,097 | 1 | 2.19% | \$38,113 | 1 | 1.93% |
| Crawford County Engineer | 37,672 | 2 | 1.98 | 35,269 | 2 | 1.84 | 37,810 | 2 | 1.92 |
| Timken Roller Bearing Co. | 33,467 | 3 | 1.76 | 33,761 | 3 | 1.76 | 31,256 | 3 | 1.59 |
| Home City Ice | 17,785 | 4 | 0.94 | 18,724 | 4 | 0.97 | 15,243 | 5 | 0.77 |
| Bucyrus Blades, Inc. | 14,640 | 5 | 0.77 | 17,294 | 5 | 0.90 | 20,727 | 4 | 1.05 |
| Imasen Bucyrus Tech, Inc. | 13,955 | 6 | 0.73 | | | | | | |
| Wynford Local School District | 12,384 | 7 | 0.65 | 11,701 | 6 | 0.61 | 11,879 | 6 | 0.60 |
| Crawford County Sherriff | 12,070 | 8 | 0.64 | 10,721 | 8 | 0.56 | 11,137 | 7 | 0.57 |
| Bucyrus Community Hospital | 11,204 | 9 | 0.59 | 10,948 | 7 | 0.57 | 10,809 | 9 | 0.55 |
| Bucyrus Plaza | 10,536 | 10 | 0.56 | 10,390 | 9 | 0.54 | 10,344 | 10 | 0.53 |
| Altercare | | | | 10,037 | 10 | 0.52 | | | |
| HCR Manor Care | | | | | | | 10,933 | 8 | 0.56 |
| Anchor Swan, Division of Dayco | | | | | | | | | |
| Stouts Cleaning Village | | | | | | | | | |
| William Dauch Concrete | | | | | | | | | |
| Paul McGlone | | | | | | | | | |
| Ronald Strauch | | | | | | | | | |
| Crawford County Home | | | | | | | | | |
| Total | 202,715 | | 10.67 | 200,942 | | 10.46 | 198,251 | | 10.07 |
| Balance from Other Customers | 1,697,305 | | 89.33 | 1,719,956 | | 89.54 | 1,769,982 | | 89.93 |
| Total Charges for Services | <u>\$1,900,020</u> | | <u>100.00%</u> | <u>\$1,920,898</u> | | <u>100.00%</u> | <u>\$1,968,233</u> | | <u>100.00%</u> |

Source: City Utility Department

Note: Information prior to 2004 was not available.

| 2009 | | | 2008 | | | 2007 | | | 2006 | | |
|--------------------|------|----------------|--------------------|------|----------------|--------------------|------|----------------|--------------------|------|----------------|
| Amount | Rank | Percentage |
| \$22,361 | 4 | 1.14% | \$35,680 | 1 | 1.77% | \$31,377 | 4 | 1.54% | \$30,765 | 4 | 1.45% |
| 37,056 | 1 | 1.89 | 11,860 | 7 | 0.59 | 40,688 | 1 | 2.00 | 39,430 | 3 | 1.86 |
| 22,474 | 3 | 1.15 | 11,131 | 8 | 0.55 | 36,193 | 3 | 1.78 | 48,088 | 1 | 2.27 |
| 14,555 | 6 | 0.74 | | | | 12,117 | 9 | 0.59 | 17,237 | 5 | 0.81 |
| 15,862 | 5 | 0.81 | | | | 13,881 | 6 | 0.68 | 13,693 | 6 | 0.64 |
| 11,895 | 7 | 0.61 | 20,652 | 4 | 1.02 | 14,105 | 5 | 0.69 | 12,020 | 8 | 0.57 |
| 10,654 | 10 | 0.54 | 15,136 | 6 | 0.75 | | | | | | |
| 11,278 | 8 | 0.58 | | | | 12,958 | 7 | 0.64 | 11,228 | 10 | 0.54 |
| 11,047 | 9 | 0.57 | 17,628 | 5 | 0.87 | 12,576 | 8 | 0.62 | 12,830 | 7 | 0.60 |
| 22,995 | 2 | 1.17 | | | | 38,515 | 2 | 1.89 | 40,313 | 2 | 1.90 |
| | | | 29,060 | 2 | 1.44 | | | | | | |
| | | | 27,052 | 3 | 1.34 | | | | | | |
| | | | 11,067 | 9 | 0.55 | | | | | | |
| | | | 9,285 | 10 | 0.46 | | | | | | |
| | | | | | | 11,267 | 10 | 0.55 | 11,381 | 9 | 0.54 |
| 180,177 | | 9.20 | 188,551 | | 9.34 | 223,677 | | 10.98 | 236,985 | | 11.18 |
| 1,777,540 | | 90.80 | 1,831,267 | | 90.66 | 1,814,381 | | 89.02 | 1,883,656 | | 88.82 |
| <u>\$1,957,717</u> | | <u>100.00%</u> | <u>\$2,019,818</u> | | <u>100.00%</u> | <u>\$2,038,058</u> | | <u>100.00%</u> | <u>\$2,120,641</u> | | <u>100.00%</u> |

(continued)

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

| Customer | 2005 | | | 2004 | | |
|--------------------------------|--------------------|------|----------------|--------------------|------|----------------|
| | Amount | Rank | Percentage | Amount | Rank | Percentage |
| General Electric | \$34,396 | 4 | 1.54% | \$27,649 | 4 | 1.26% |
| Crawford County Engineer | 45,259 | 2 | 2.03 | 40,325 | 2 | 1.83 |
| Timken Roller Bearing Co. | 72,443 | 1 | 3.25 | 72,665 | 1 | 3.30 |
| Home City Ice | 22,692 | 5 | 1.02 | 24,936 | 5 | 1.13 |
| Bucyrus Blades, Inc. | 14,736 | 7 | 0.66 | 19,605 | 6 | 0.89 |
| Imasen Bucyrus Tech, Inc. | | | | | | |
| Wynford Local School District | 12,172 | 9 | 0.55 | 10,969 | 10 | 0.50 |
| Crawford County Sherriff | | | | | | |
| Bucyrus Community Hospital | 13,447 | 8 | 0.60 | 13,127 | 7 | 0.60 |
| Bucyrus Plaza | 14,779 | 6 | 0.67 | | | |
| Altercare of Bucyrus | | | | | | |
| HCR Manor Care | 10,785 | 10 | 0.49 | 11,894 | 9 | 0.54 |
| Anchor Swan, Division of Dayco | 37,920 | 3 | 1.70 | 33,430 | 3 | 1.52 |
| Stouts Cleaning Village | | | | | | |
| William Dauch Concrete | | | | | | |
| Paul McGlone | | | | | | |
| Ronald Strauch | | | | | | |
| Crawford County Home | | | | 12,430 | 8 | 0.56 |
| Total | 278,629 | | 12.51 | 267,030 | | 12.13 |
| Balance from Other Customers | 1,948,537 | | 87.49 | 1,934,131 | | 87.87 |
| Total Charges for Services | <u>\$2,227,166</u> | | <u>100.00%</u> | <u>\$2,201,161</u> | | <u>100.00%</u> |

City of Bucyrus
Principal Sewer Customers
Last Nine Years

| Customer | 2012 | | | 2011 | | | 2010 | | |
|--------------------------------|--------------------|------|----------------|--------------------|------|----------------|--------------------|------|----------------|
| | Amount | Rank | Percentage | Amount | Rank | Percentage | Amount | Rank | Percentage |
| General Electric | \$54,460 | 1 | 2.90% | \$59,890 | 1 | 3.10% | \$50,608 | 1 | 2.62% |
| Timken Roller Bearing Co. | 52,446 | 2 | 2.80 | 56,521 | 2 | 2.93 | 48,671 | 2 | 2.51 |
| Bucyrus Blades, Inc. | 22,252 | 3 | 1.19 | 27,456 | 3 | 1.42 | 34,190 | 3 | 1.76 |
| Imasen Bucyrus Tech, Inc. | 20,908 | 4 | 1.11 | 14,162 | 6 | 0.73 | 13,688 | 9 | 0.70 |
| Crawford County Sheriff | 17,211 | 5 | 0.92 | 14,615 | 5 | 0.75 | 15,381 | 4 | 0.78 |
| Bucyrus Community Hospital | 15,512 | 6 | 0.83 | 15,012 | 4 | 0.78 | 14,747 | 6 | 0.76 |
| Bucyrus Plaza | 14,202 | 7 | 0.76 | 13,916 | 7 | 0.72 | 13,825 | 7 | 0.71 |
| HCR Manor Care | 13,772 | 8 | 0.73 | 12,028 | 10 | 0.61 | 14,873 | 5 | 0.76 |
| Altercare | 12,795 | 9 | 0.68 | 13,223 | 8 | 0.68 | 13,583 | 10 | 0.70 |
| Indian Valley Apartments | 11,805 | 10 | 0.63 | 12,534 | 9 | 0.65 | | | |
| Crawford County Home | | | | | | | 13,759 | 8 | 0.71 |
| Anchor Swan, Division of Dayco | | | | | | | | | |
| Stouts Cleaning Village | | | | | | | | | |
| Bob Evans | | | | | | | | | |
| Sanderi Hospitality Corp. | | | | | | | | | |
| Paul McGlone | | | | | | | | | |
| Wal-Mart | | | | | | | | | |
| Crawford County Engineer | | | | | | | | | |
| Bucyrus Auto Laundry | | | | | | | | | |
| Total | 235,363 | | 12.55 | 239,357 | | 12.37 | 233,325 | | 12.01 |
| Balance from Other Customers | 1,640,207 | | 87.45 | 1,695,833 | | 87.63 | 1,708,740 | | 87.99 |
| Total Charges for Services | <u>\$1,875,570</u> | | <u>100.00%</u> | <u>\$1,935,190</u> | | <u>100.00%</u> | <u>\$1,942,065</u> | | <u>100.00%</u> |

Source: City Utility Department

Note: Information prior to 2004 was not available.

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

| Customer | 2009 | | | 2008 | | | 2007 | | |
|--------------------------------|--------------------|------|----------------|--------------------|------|----------------|--------------------|------|----------------|
| | Amount | Rank | Percentage | Amount | Rank | Percentage | Amount | Rank | Percentage |
| General Electric | \$21,865 | 3 | 1.26% | \$36,611 | 1 | 2.16% | \$28,527 | 3 | 1.81% |
| Timken Roller Bearing Co. | 26,204 | 1 | 1.51 | 13,112 | 8 | 0.77 | 49,841 | 1 | 3.14 |
| Bucyrus Blades, Inc. | 22,389 | 2 | 1.29 | | | | 16,400 | 4 | 1.03 |
| Imasen Bucyrus Tech, Inc. | | | | | | | 11,786 | 8 | 0.74 |
| Crawford County Sheriff | 13,115 | 9 | 0.75 | 14,184 | 7 | 0.84 | 11,599 | 9 | 0.73 |
| Bucyrus Community Hospital | 14,715 | 6 | 0.85 | | | | 14,929 | 5 | 0.94 |
| Bucyrus Plaza | 12,143 | 10 | 0.70 | | | | 10,589 | 10 | 0.67 |
| HCR Manor Care | 13,816 | 7 | 0.79 | 19,461 | 4 | 1.15 | 14,380 | 6 | 0.91 |
| Altercare | | | | | | | | | |
| Indian Valley Apartments | 16,521 | 5 | 0.95 | 28,184 | 2 | 1.66 | | | |
| Crawford County Home | 13,348 | 8 | 0.77 | | | | 13,960 | 7 | 0.88 |
| Anchor Swan, Division of Dayco | 17,656 | 4 | 1.02 | | | | 43,333 | 2 | 2.74 |
| Stouts Cleaning Village | | | | 21,461 | 3 | 1.27 | | | |
| Bob Evans | | | | 17,329 | 5 | 1.02 | | | |
| Sanderi Hospitality Corp. | | | | 15,984 | 6 | 0.94 | | | |
| Paul McGlone | | | | 11,225 | 9 | 0.66 | | | |
| Wal-Mart | | | | 10,830 | 10 | 0.64 | | | |
| Crawford County Engineer | | | | | | | | | |
| Bucyrus Auto Laundry | | | | | | | | | |
| Total | 171,772 | | 9.89 | 188,381 | | 11.12 | 215,344 | | 13.59 |
| Balance from Other Customers | 1,564,276 | | 90.11 | 1,505,371 | | 88.88 | 1,369,777 | | 86.41 |
| Total Charges for Services | <u>\$1,736,048</u> | | <u>100.00%</u> | <u>\$1,693,752</u> | | <u>100.00%</u> | <u>\$1,585,121</u> | | <u>100.00%</u> |

| 2006 | | | 2005 | | | 2004 | | |
|--------------------|------|----------------|--------------------|------|----------------|--------------------|------|----------------|
| Amount | Rank | Percentage | Amount | Rank | Percentage | Amount | Rank | Percentage |
| \$26,636 | 4 | 1.60% | \$36,067 | 3 | 2.01% | \$28,903 | 3 | 1.63% |
| 72,511 | 1 | 4.37 | 121,034 | 1 | 6.74 | 121,270 | 1 | 6.84 |
| 16,201 | 5 | 0.97 | 17,725 | 5 | 0.99 | 25,264 | 4 | 1.43 |
| 11,339 | 10 | 0.68 | 11,566 | 9 | 0.64 | 9,470 | 10 | 0.53 |
| 11,395 | 9 | 0.69 | 9,382 | 10 | 0.53 | 10,046 | 8 | 0.57 |
| 12,371 | 8 | 0.75 | 12,092 | 8 | 0.67 | 11,687 | 7 | 0.66 |
| | | | 17,742 | 4 | 1.00 | | | |
| 14,773 | 6 | 0.90 | 13,082 | 7 | 0.73 | 13,324 | 6 | 0.75 |
| 13,935 | 7 | 0.84 | 13,341 | 6 | 0.74 | 15,756 | 5 | 0.89 |
| 47,804 | 2 | 2.88 | 43,140 | 2 | 2.40 | 30,158 | 2 | 1.70 |
| 39,430 | 3 | 2.37 | | | | 9,912 | 9 | 0.56 |
| 266,395 | | 16.05 | 295,171 | | 16.45 | 275,790 | | 15.56 |
| 1,392,902 | | 83.95 | 1,499,438 | | 83.55 | 1,497,042 | | 84.44 |
| <u>\$1,659,297</u> | | <u>100.00%</u> | <u>\$1,794,609</u> | | <u>100.00%</u> | <u>\$1,772,832</u> | | <u>100.00%</u> |

City of Bucyrus
Principal Solid Waste Customers
Last Nine Years

| Customer | 2012 | | | 2011 | | | 2010 | | |
|---------------------------------|------------------|------|----------------|------------------|------|----------------|------------------|------|----------------|
| | Amount | Rank | Percentage | Amount | Rank | Percentage | Amount | Rank | Percentage |
| Ridgewood Senior Villas | \$7,342 | 1 | 0.85% | \$7,256 | 1 | 0.84% | \$7,179 | 1 | 0.80% |
| C & R Ventures, LLC | 2,289 | 2 | 0.26 | 1,996 | 3 | 0.23 | | | |
| Crecentio J Ornels | 2,044 | 3 | 0.24 | 2,044 | 2 | 0.24 | 2,044 | 2 | 0.24 |
| Furner Floor Covering | 1,560 | 4 | 0.18 | 1,560 | 4 | 0.18 | 1,560 | 4 | 0.18 |
| Del-Mar | 1,560 | 5 | 0.18 | 1,560 | 5 | 0.18 | 1,560 | 3 | 0.18 |
| Larno Apartments | 1,419 | 6 | 0.17 | | | | | | |
| Mark-Ray LLC | 1,016 | 7 | 0.12 | 1,016 | 7 | 0.12 | 1,016 | 9 | 0.12 |
| Dr. Roy Harris | 1,016 | 8 | 0.12 | 1,016 | 8 | 0.12 | 1,016 | 8 | 0.12 |
| A1 Glass | 1,016 | 9 | 0.12 | 1,016 | 9 | 0.12 | 1,016 | 5 | 0.12 |
| Bucyrus True Value | 1,016 | 10 | 0.12 | | | | 1,016 | 6 | 0.12 |
| Dairy Crest | | | | 1,300 | 6 | 0.15 | | | |
| Copia Aequitas, LLC | | | | 1,016 | 10 | 0.12 | 1,016 | 7 | 0.12 |
| Stan Eussey | | | | | | | 934 | 10 | 0.11 |
| American Red Cross | | | | | | | | | |
| Bilmar Apartments | | | | | | | | | |
| Bucyrus Community Physicians | | | | | | | | | |
| Indian Valley Apartments | | | | | | | | | |
| Los Arrieros Mexican Restaurant | | | | | | | | | |
| Vermillan Enterprises | | | | | | | | | |
| ABC Auto Body | | | | | | | | | |
| National Properties | | | | | | | | | |
| Ridgeton Restoration | | | | | | | | | |
| Bistro 98 | | | | | | | | | |
| Mitchell Cooper | | | | | | | | | |
| Willard Properties | | | | | | | | | |
| Good Eats | | | | | | | | | |
| The Galaxy Diner | | | | | | | | | |
| Med Corp Mobile Medical Service | | | | | | | | | |
| Total | 20,278 | | 2.36 | 19,780 | | 2.30 | 18,357 | | 2.11 |
| Balance from Other Customers | 839,427 | | 97.64 | 840,465 | | 97.70 | 850,912 | | 97.89 |
| Total Charges for Services | <u>\$859,705</u> | | <u>100.00%</u> | <u>\$860,245</u> | | <u>100.00%</u> | <u>\$869,269</u> | | <u>100.00%</u> |

Source: City Utility Department

Note: Information prior to 2004 was not available.

| 2009 | | | 2008 | | | 2007 | | | 2006 | | |
|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------|---------|------|------------|
| Amount | Rank | Percentage | Amount | Rank | Percentage | Amount | Rank | Percentage | Amount | Rank | Percentage |
| \$1,016 | 9 | 0.12% | \$1,561 | 3 | 0.18% | \$1,561 | 3 | 0.18% | \$1,561 | 3 | 0.17% |
| 1,016 | 8 | 0.12 | 1,560 | 4 | 0.18 | | | | | | |
| 1,016 | 10 | 0.12 | | | | | | | | | |
| | | | 1,016 | 7 | 0.12 | 1,016 | 8 | 0.12 | 1,016 | 7 | 0.11 |
| 5,194 | 1 | 0.60 | 1,016 | 8 | 0.12 | 1,016 | 6 | 0.12 | 1,016 | 5 | 0.11 |
| 1,560 | 5 | 0.18 | 1,016 | 10 | 0.12 | 1,016 | 7 | 0.12 | 1,016 | 6 | 0.11 |
| 1,016 | 7 | 0.12 | 1,040 | 5 | 0.12 | | | | | | |
| 1,019 | 6 | 0.12 | | | | | | | | | |
| | | | 1,019 | 6 | 0.12 | | | | | | |
| 3,769 | 2 | 0.44 | | | | | | | | | |
| 2,044 | 3 | 0.23 | | | | | | | | | |
| 1,560 | 4 | 0.18 | | | | | | | | | |
| | | | 4,083 | 1 | 0.46 | 4,932 | 1 | 0.58 | 4,083 | 1 | 0.46 |
| | | | 2,043 | 2 | 0.23 | 2,078 | 2 | 0.25 | 2,044 | 2 | 0.24 |
| | | | 1,016 | 9 | 0.12 | 1,050 | 5 | 0.12 | 1,016 | 8 | 0.11 |
| | | | | | | 1,560 | 4 | 0.18 | 1,560 | 4 | 0.17 |
| | | | | | | 786 | 9 | 0.09 | | | |
| | | | | | | 774 | 10 | 0.09 | 774 | 9 | 0.09 |
| | | | | | | | | | 774 | 10 | 0.09 |
| <u>19,210</u> | <u>2.23</u> | <u>15,370</u> | <u>1.77</u> | <u>15,789</u> | <u>1.85</u> | <u>14,860</u> | <u>1.66</u> | | | | |
| <u>840,407</u> | <u>97.77</u> | <u>854,152</u> | <u>98.23</u> | <u>835,435</u> | <u>98.15</u> | <u>878,177</u> | <u>98.34</u> | | | | |
| <u>\$859,617</u> | <u>100.00%</u> | <u>\$869,522</u> | <u>100.00%</u> | <u>\$851,224</u> | <u>100.00%</u> | <u>\$893,037</u> | <u>100.00%</u> | | | | |

(continued)

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

| Customer | 2005 | | | 2004 | | |
|---------------------------------|------------------|------|----------------|------------------|------|----------------|
| | Amount | Rank | Percentage | Amount | Rank | Percentage |
| Ridgewood Senior Villas | | | | | | |
| C & R Ventures, LLC | | | | | | |
| Crecentio J Ornels | | | | | | |
| Furner Floor Covering | \$1,613 | 3 | 0.18% | \$1,500 | 3 | 0.20% |
| Del-Mar | | | | | | |
| Larno Apartments | | | | | | |
| Mark-Ray LLC | | | | | | |
| Dr. Roy Harris | 1,002 | 9 | 0.11 | | | |
| A1 Glass | 1,011 | 6 | 0.11 | 900 | 9 | 0.12 |
| Bucyrus True Value | 1,011 | 7 | 0.11 | | | |
| Dairy Crest | 594 | 10 | 0.07 | 750 | 10 | 0.10 |
| Copia Aequitas, LLC | | | | | | |
| Stan Eussey | | | | | | |
| American Red Cross | | | | | | |
| Bilmar Apartments | | | | | | |
| Bucyrus Community Physicians | | | | | | |
| Indian Valley Apartments | 3,984 | 1 | 0.44 | 3,000 | 1 | 0.40 |
| Los Arrieros Mexican Restaurant | 1,022 | 5 | 0.12 | | | |
| Vermillan Enterprises | | | | | | |
| ABC Auto Body | 1,553 | 4 | 0.17 | 1,100 | 7 | 0.15 |
| National Properties | | | | | | |
| Ridgeton Restoration | | | | | | |
| Bistro 98 | | | | | | |
| Mitchell Cooper | 1,621 | 2 | 0.19 | 1,521 | 2 | 0.20 |
| Willard Properties | 1,010 | 8 | 0.11 | 1,485 | 4 | 0.20 |
| Good Eats | | | | 1,188 | 5 | 0.16 |
| The Galaxy Diner | | | | 1,168 | 6 | 0.16 |
| Med Corp Mobile Medical Service | | | | 1,080 | 8 | 0.14 |
| Total | 14,421 | | 1.61 | 13,692 | | 1.83 |
| Balance from Other Customers | 882,757 | | 98.39 | 733,175 | | 98.17 |
| Total Charges for Services | <u>\$897,178</u> | | <u>100.00%</u> | <u>\$746,867</u> | | <u>100.00%</u> |

City of Bucyrus
Principal Storm Water Customers
Last Nine Years

| Customer | 2012 | | | 2011 | | | 2010 | | |
|--------------------------------|------------------|------|----------------|------------------|------|----------------|------------------|------|----------------|
| | Amount | Rank | Percentage | Amount | Rank | Percentage | Amount | Rank | Percentage |
| Timken Roller Bearing Co. | \$24,749 | 1 | 3.63% | \$24,326 | 1 | 3.59% | \$24,326 | 1 | 3.60% |
| Anchor Swan, Division of Dayco | 20,748 | 2 | 3.05 | 20,026 | 2 | 2.96 | 20,026 | 2 | 2.96 |
| General Electric | 15,732 | 3 | 2.31 | 15,365 | 3 | 2.27 | 15,365 | 3 | 2.27 |
| Baja Industrial, LLC | 11,206 | 4 | 1.64 | 11,206 | 4 | 1.65 | 10,231 | 5 | 1.51 |
| Bucyrus City School District | 11,006 | 5 | 1.61 | 11,006 | 5 | 1.63 | 11,006 | 4 | 1.63 |
| Crawford County | 9,899 | 6 | 1.45 | 10,022 | 6 | 1.48 | 10,195 | 6 | 1.51 |
| Wal-Mart | 8,554 | 7 | 1.25 | 8,554 | 7 | 1.26 | 8,554 | 7 | 1.27 |
| Ohio Locomotive Crane | 7,548 | 8 | 1.11 | 8,376 | 8 | 1.24 | 8,376 | 8 | 1.24 |
| Imasen Bucyrus Tech, Inc. | 7,548 | 9 | 1.11 | 6,960 | 9 | 1.03 | 6,960 | 9 | 1.03 |
| Artic Cat | 6,787 | 10 | 1.00 | 6,787 | 10 | 1.00 | 6,787 | 10 | 1.00 |
| Total | 123,777 | | 18.16 | 122,628 | | 18.11 | 121,826 | | 18.02 |
| Balance from Other Customers | 557,876 | | 81.84 | 554,608 | | 81.89 | 554,368 | | 81.98 |
| Total Charges for Services | <u>\$681,653</u> | | <u>100.00%</u> | <u>\$677,236</u> | | <u>100.00%</u> | <u>\$676,194</u> | | <u>100.00%</u> |

Source: City Utility Department

Note: Information prior to 2004 was not available.

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

| Customer | 2009 | | | 2008 | | | 2007 | | |
|--------------------------------|------------------|------|----------------|------------------|------|----------------|------------------|------|----------------|
| | Amount | Rank | Percentage | Amount | Rank | Percentage | Amount | Rank | Percentage |
| Timken Roller Bearing Co. | \$24,326 | 1 | 3.60% | \$24,326 | 1 | 3.55% | \$24,326 | 2 | 2.95% |
| Anchor Swan, Division of Dayco | 20,026 | 2 | 2.96 | 20,026 | 2 | 2.93 | 20,026 | 3 | 2.43 |
| General Electric | 15,365 | 3 | 2.27 | 15,365 | 3 | 2.24 | 15,364 | 4 | 1.86 |
| Baja Industrial, LLC | 13,462 | 4 | 1.99 | 13,462 | 4 | 1.97 | 27,506 | 1 | 3.33 |
| Bucyrus City School District | 6,343 | 10 | 0.94 | 8,458 | 7 | 1.24 | 8,458 | 7 | 1.03 |
| Crawford County | 10,195 | 5 | 1.51 | 10,195 | 5 | 1.48 | 10,213 | 5 | 1.24 |
| Wal-Mart | 8,554 | 6 | 1.26 | 8,554 | 6 | 1.25 | 8,554 | 6 | 1.04 |
| Ohio Locomotive Crane | 8,376 | 7 | 1.24 | 8,376 | 8 | 1.22 | 8,376 | 8 | 1.02 |
| Imasen Bucyrus Tech, Inc. | 6,960 | 8 | 1.03 | 6,960 | 9 | 1.02 | 6,960 | 9 | 0.84 |
| Artic Cat | 6,787 | 9 | 1.00 | 6,787 | 10 | 1.00 | 6,787 | 10 | 0.82 |
| Total | 120,394 | | 17.80 | 122,509 | | 17.90 | 136,570 | | 16.56 |
| Balance from Other Customers | 556,094 | | 82.20 | 561,945 | | 82.10 | 688,371 | | 83.44 |
| Total Charges for Services | <u>\$676,488</u> | | <u>100.00%</u> | <u>\$684,454</u> | | <u>100.00%</u> | <u>\$824,941</u> | | <u>100.00%</u> |

| 2006 | | | 2005 | | | 2004 | | |
|------------------|------|----------------|------------------|------|----------------|------------------|------|----------------|
| Amount | Rank | Percentage | Amount | Rank | Percentage | Amount | Rank | Percentage |
| \$24,326 | 2 | 3.37% | \$24,326 | 2 | 3.65% | \$24,326 | 2 | 3.67% |
| 20,359 | 3 | 2.82 | 20,026 | 3 | 3.01 | 20,359 | 3 | 3.07 |
| 15,542 | 4 | 2.15 | 15,365 | 4 | 2.31 | 15,542 | 4 | 2.35 |
| 27,279 | 1 | 3.77 | 27,282 | 1 | 4.10 | 27,279 | 1 | 4.12 |
| 8,458 | 7 | 1.17 | 8,458 | 7 | 1.27 | 8,458 | 7 | 1.28 |
| 10,195 | 5 | 1.41 | 10,195 | 5 | 1.53 | 10,195 | 5 | 1.54 |
| 8,625 | 6 | 1.19 | 8,554 | 6 | 1.28 | 8,625 | 6 | 1.30 |
| 8,376 | 8 | 1.16 | 8,376 | 8 | 1.26 | 8,376 | 8 | 1.26 |
| 6,960 | 9 | 0.96 | 6,960 | 9 | 1.04 | 6,960 | 9 | 1.05 |
| 6,844 | 10 | 0.95 | 6,222 | 10 | 0.93 | 6,844 | 10 | 1.04 |
| 136,964 | | 18.95 | 135,764 | | 20.38 | 136,964 | | 20.68 |
| 585,661 | | 81.05 | 530,294 | | 79.62 | 525,423 | | 79.32 |
| <u>\$722,625</u> | | <u>100.00%</u> | <u>\$666,058</u> | | <u>100.00%</u> | <u>\$662,387</u> | | <u>100.00%</u> |

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

| Year | Water | | Sewer | | Total | |
|------|-------------|------------|-------------|------------|-------------|------------|
| | Residential | Commercial | Residential | Commercial | Residential | Commercial |
| 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 |
| 2004 | 5,276 | 462 | 5,240 | 455 | 10,516 | 917 |

Source: City Utility Department

Note: Information prior to 2004 was not available.

City of Bucyrus
 Water Produced and Consumed and Wastewater Treated
 Last Nine 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 |
|------|---------------------------------|---------------------------------|-----------------------------------|---------------------------------|--------------------------------|-------------------------------------|
| 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 |
| 2004 | 524,924,000 | 430,000,000 | 37,500,000 | 57,424,000 | 11.78 | 40,300,000 |

Source: City Utility Department

Note: Information prior to 2004 was not available.

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 |
| 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 |
| 2004 | 162,000 | 0 | 34,386 | 3,161,848 | 425,000 | 6,649,523 | 364,006 |
| 2003 | 171,000 | 0 | 40,603 | 3,527,203 | 550,000 | 7,227,756 | 396,515 |

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> |
|-----------------------|-----------------------|--|
| \$4,593,927 | \$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 |
| 10,796,763 | 816.45 | 4.80 |
| 11,913,077 | 900.87 | 5.29 |

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 |
|------|------------|------------------------|-------------------|------------------------|---------------------------------------|
| 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 |
| 2004 | 13,224 | 570,114,626 | 3,161,848 | \$239.10 | 0.55 |
| 2003 | 13,224 | 542,626,939 | 3,527,203 | \$266.73 | 0.65 |

Source: City Records
Crawford County Auditor

City of Bucyrus
 Computation of Direct and Overlapping Debt for Governmental Activities
 December 31, 2012

| Political Subdivision | Debt Outstanding | Percentage Applicable to City (1) | Amount Applicable to City |
|--|----------------------------|---|---------------------------------|
| City of Bucyrus | <u>\$517,523</u> | 100% | <u>\$517,523</u> |
| Bucyrus City School District | 12,535,000 | 81 | 10,153,350 |
| Wynford Local School District | 5,684,995 | 11 | 625,349 |
| Colonel Crawford Local School District | <u>12,855,000</u> | 8 | <u>1,028,400</u> |
| Total Overlapping Debt | <u>31,074,995</u> | | <u>11,807,099</u> |
| Total | <u><u>\$31,592,518</u></u> | | <u><u>\$12,324,622</u></u> |

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 2012 collection year.

City of Bucyrus
Computation of Legal Debt Margin
Last Ten Years

| | 2012 | 2011 | 2010 | 2009 |
|--|----------------------|----------------------|----------------------|----------------------|
| Total Assessed Valuation | <u>\$172,195,600</u> | <u>\$173,531,080</u> | <u>\$173,309,560</u> | <u>\$181,555,690</u> |
| Overall Debt Limitation - 10.5 Percent of Assessed Valuation | 18,080,538 | 18,220,763 | 18,197,504 | 19,063,347 |
| Gross Indebtedness | 4,633,927 | 5,575,863 | 5,734,009 | 6,599,824 |
| Less Debt Outside Limitation | | | | |
| Bond Anticipation Notes | 0 | 0 | 30,000 | 40,000 |
| Special Assessment Bonds | 80,000 | 91,000 | 102,000 | 113,000 |
| General Obligation Revenue Bonds | 0 | 510,000 | 1,010,000 | 1,495,000 |
| Mortgage Revenue Bonds | 0 | 0 | 0 | 0 |
| OWDA Loans | 3,815,473 | 4,177,808 | 3,736,353 | 4,037,567 |
| OPWC Loans | <u>698,454</u> | <u>747,055</u> | <u>795,656</u> | <u>844,257</u> |
| Net Indebtedness | 40,000 | 50,000 | 60,000 | 70,000 |
| 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>40,000</u> | <u>50,000</u> | <u>60,000</u> | <u>70,000</u> |
| Legal Debt Margin Within 10.5 Percent Limitation | <u>\$18,040,538</u> | <u>\$18,170,763</u> | <u>\$18,137,504</u> | <u>\$18,993,347</u> |
| Legal Debt Margin as a Percentage of the Overall Debt Limitation | 99.78% | 99.73% | 99.67% | 99.63% |
| Unvoted Debt Limitation - 5.5 Percent of Assessed Valuation | \$9,470,758 | \$9,544,209 | \$9,532,026 | \$9,985,563 |
| Gross Indebtedness | 4,633,927 | 5,575,863 | 5,734,009 | 6,599,824 |
| Less Debt Outside Limitation | | | | |
| Bond Anticipation Notes | 0 | 0 | 30,000 | 40,000 |
| Special Assessment Bonds | 80,000 | 91,000 | 102,000 | 113,000 |
| General Obligation Revenue Bonds | 0 | 510,000 | 1,010,000 | 1,495,000 |
| Mortgage Revenue Bonds | 0 | 0 | 0 | 0 |
| OWDA Loans | 3,815,473 | 4,177,808 | 3,736,353 | 4,037,567 |
| OPWC Loans | <u>698,454</u> | <u>747,055</u> | <u>795,656</u> | <u>844,257</u> |
| Net Indebtedness | 40,000 | 50,000 | 60,000 | 70,000 |
| 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>40,000</u> | <u>50,000</u> | <u>60,000</u> | <u>70,000</u> |
| Legal Debt Margin Within 5.5 Percent Limitation | <u>\$9,430,758</u> | <u>\$9,494,209</u> | <u>\$9,472,026</u> | <u>\$9,915,563</u> |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation | 99.58% | 99.48% | 99.37% | 99.30% |

Source: City Records

| 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>\$186,949,790</u> | <u>\$197,370,630</u> | <u>\$187,400,510</u> | <u>\$190,847,103</u> | <u>\$190,229,623</u> | <u>\$179,006,438</u> |
| 19,629,728 | 20,723,916 | 19,677,054 | 20,038,946 | 19,974,110 | 18,795,676 |
| 7,426,076 | 8,255,825 | 9,015,481 | 10,107,362 | 11,565,529 | 12,645,271 |
| 50,000 | 60,000 | 70,000 | 80,000 | 90,000 | 100,000 |
| 124,000 | 134,000 | 144,000 | 153,000 | 162,000 | 171,000 |
| 1,970,000 | 2,430,000 | 2,880,000 | 3,325,000 | 3,765,000 | 4,200,000 |
| 0 | 0 | 0 | 0 | 425,000 | 550,000 |
| 4,327,028 | 4,605,194 | 5,343,267 | 6,022,955 | 6,649,523 | 7,227,756 |
| 875,048 | 936,631 | 478,214 | 416,407 | 364,006 | 396,515 |
| 80,000 | 90,000 | 100,000 | 110,000 | 110,000 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 80,000 | 90,000 | 100,000 | 110,000 | 110,000 | 0 |
| <u>\$19,549,728</u> | <u>\$20,633,916</u> | <u>\$19,577,054</u> | <u>\$19,928,946</u> | <u>\$19,864,110</u> | <u>\$18,795,676</u> |
| 99.59% | 99.57% | 99.49% | 99.45% | 99.45% | 100.00% |
| \$10,282,238 | \$10,855,385 | \$10,307,028 | \$10,496,591 | \$10,462,629 | \$9,845,354 |
| 7,426,076 | 8,255,825 | 9,015,481 | 10,107,362 | 11,565,529 | 12,645,271 |
| 50,000 | 60,000 | 70,000 | 80,000 | 90,000 | 100,000 |
| 124,000 | 134,000 | 144,000 | 153,000 | 162,000 | 171,000 |
| 1,970,000 | 2,430,000 | 2,880,000 | 3,325,000 | 3,765,000 | 4,200,000 |
| 0 | 0 | 0 | 0 | 425,000 | 550,000 |
| 4,327,028 | 4,605,194 | 5,343,267 | 6,022,955 | 6,649,523 | 7,227,756 |
| 875,048 | 936,631 | 478,214 | 416,407 | 364,006 | 396,515 |
| 80,000 | 90,000 | 100,000 | 110,000 | 110,000 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 80,000 | 90,000 | 100,000 | 110,000 | 110,000 | 0 |
| <u>\$10,202,238</u> | <u>\$10,765,385</u> | <u>\$10,207,028</u> | <u>\$10,386,591</u> | <u>\$10,352,629</u> | <u>\$9,845,354</u> |
| 99.22% | 99.17% | 99.03% | 98.95% | 98.95% | 100.00% |

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 |
|------|-----------------------|---------------------------|--|
| 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 |
| 2004 | 2,233,732 | 1,272,469 | 961,263 |
| 2003 | 2,294,536 | 1,358,861 | 935,675 |

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 |
| 425,000 | 23,801 | 448,801 | 1.94 |
| 125,000 | 38,157 | 163,157 | 5.89 |
| 115,000 | 45,449 | 160,449 | 5.83 |

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) |
|------|----------------|---------------------------|----------------------------|-----------------------|---------------------------------------|
| 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 |
| 2004 | 13,224 | 225,165,048 | 17,027 | 1,889 | 7.70 |
| 2003 | 13,224 | 225,165,048 | 17,027 | 2,084 | 8.20 |

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, 2012 | | | December 31, 2003 | | |
|----------------------------------|-----------------------|---------------------|------|--------------------------------|---------------------|------|--------------------------------|
| | | Number of Employees | Rank | Percentage of Total Employment | Number of Employees | Rank | Percentage of Total Employment |
| Imasen Bucyrus Tech, Inc. | Manufacturing | 710 | 1 | 12.20 | 482 | 1 | 8.05 |
| Spherion Employment Services | Employment Services | 657 | 2 | 11.28 | | | |
| General Electric | Manufacturing | 414 | 3 | 7.11 | 300 | 7 | 5.02 |
| Crawford County | Government | 382 | 4 | 6.56 | 440 | 2 | 7.36 |
| Bucyrus City School District | Education | 338 | 5 | 5.80 | 424 | 3 | 7.09 |
| Bucyrus Community Hospital | Public Health | 328 | 6 | 5.63 | 296 | 8 | 4.95 |
| Wal-Mart | Retail | 293 | 7 | 5.03 | 344 | 6 | 5.75 |
| Acloche Employment Services | Employment Services | 286 | 8 | 4.91 | | | |
| Bucyrus Precision Tech | Manufacturing | 270 | 9 | 4.64 | 240 | 9 | 4.00 |
| United Ohio Insurance Co. | Insurance | 192 | 10 | 3.30 | | | |
| Bucyrus Blades, Inc. | Manufacturing | | | | 198 | 10 | 3.31 |
| Heartland Employment Services | Public Health | | | | | | |
| Baja Marine Corp. | Manufacturing | | | | 393 | 5 | 6.57 |
| TPI Acquisition Subsidiary, Inc. | Manufacturing | | | | 397 | 4 | 6.64 |
| | Total | <u>3,870</u> | | <u>66.46%</u> | <u>3,514</u> | | <u>58.74%</u> |
| | Total City Employment | <u>5,823</u> | | | <u>5,982</u> | | |

Source: City Auditor

Note: 2012 employment is based on 2010 census.

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

| Function/Program | 2012 | 2011 | 2010 | 2009 | 2008 |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Security of Persons and Property | | | | | |
| Police | 20 | 21 | 26 | 26 | 25 |
| Fire | 16 | 12 | 15 | 16 | 16 |
| Leisure Time Activities | 0 | 1 | 1 | 1 | 1 |
| Transportation | 4 | 4 | 4 | 4 | 4 |
| Basic Utility Services | | | | | |
| Water | 13 | 14 | 14 | 13 | 14 |
| Sewer | 8 | 8 | 7 | 8 | 8 |
| Solid Waste | 7 | 8 | 7 | 8 | 8 |
| General Government | <u>11</u> | <u>12</u> | <u>14</u> | <u>13</u> | <u>14</u> |
| Totals | <u><u>79</u></u> | <u><u>80</u></u> | <u><u>88</u></u> | <u><u>89</u></u> | <u><u>90</u></u> |

Source: City Auditor

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

| <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|------------------|------------------|------------------|-------------------|-------------------|
| 26 | 22 | 24 | 27 | 29 |
| 16 | 16 | 16 | 15 | 15 |
| 1 | 1 | 1 | 1 | 0 |
| 4 | 4 | 4 | 4 | 5 |
| 14 | 14 | 16 | 17 | 17 |
| 8 | 8 | 7 | 8 | 8 |
| 8 | 8 | 8 | 8 | 8 |
| <u>12</u> | <u>13</u> | <u>17</u> | <u>21</u> | <u>21</u> |
| <u><u>89</u></u> | <u><u>86</u></u> | <u><u>93</u></u> | <u><u>101</u></u> | <u><u>103</u></u> |

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

| Function/Program | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|-----------|-----------|-----------|-----------|-----------|
| Security of Persons and Property - Police | | | | | |
| Total Calls for Services | 19,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Number of Traffic Citations Issued | 501 | 531 | 557 | 545 | 429 |
| Number of Parking Citations Issued | 127 | 208 | 303 | 310 | 286 |
| Number of Criminal Arrests | 1,322 | 2,249 | 1,152 | 1,613 | 1,131 |
| Number of Accident Reports Completed | 262 | 348 | 371 | 411 | 453 |
| Animal Warden Service Calls Responded to | 57 | 60 | 62 | 37 | 39 |
| Police Department Auxiliary Hours Worked | 875 | 654 | 1,105 | 1,303 | 930 |
| DUI Arrests | 20 | 36 | 38 | 58 | 36 |
| Motor Vehicle Accidents | 262 | 348 | 371 | 411 | 453 |
| Gasoline and Oil Costs of Fleet | \$43,835 | \$39,078 | \$39,611 | \$29,047 | \$41,269 |
| Security of Persons and Property - Fire | | | | | |
| Fire Calls | 678 | 865 | 1,174 | 1,052 | 1,144 |
| Fires with Loss | 23 | 24 | 23 | 27 | 39 |
| Fires with Losses Exceeding \$10,000 | 6 | 6 | 8 | 9 | 9 |
| Total Fire Losses | \$714,550 | \$336,650 | \$493,500 | \$968,450 | \$275,050 |
| Fire Safety Inspections | 70 | 102 | 120 | 76 | 89 |
| Number of Times Mutual Aid Given to Fire and EMS | 20 | 0 | 8 | 13 | 18 |
| Number of Times Mutual Aid Received for Fire and EMS | 2 | 0 | 2 | 2 | 0 |
| Leisure Time Activities | | | | | |
| Swimming Pool Receipts | \$25,348 | \$24,754 | \$27,989 | \$20,928 | \$22,267 |
| Park Shelter Rentals | \$7,885 | \$7,920 | \$6,555 | \$7,065 | \$7,535 |
| Pop Concession Receipts | \$2,895 | \$2,581 | \$3,800 | \$3,993 | \$4,290 |
| Basic Utility Services | | | | | |
| Refuse Disposal per Year (in tons) | 4,531 | 4,789 | 4,736 | 4,921 | 4,994 |
| Transportation | | | | | |
| Street Improvements-Asphalt Overlay (linear feet) | 12,105 | 20,420 | 0 | 18,031 | 5,600 |
| Crackseal Coating Program (miles) | 0 | 2 | 6 | 7 | 10 |
| Street Repair (hours) (curbs, aprons, berms, asphalt) | 701 | 726 | 752 | 725 | 1,202 |
| Street Sweeper (hours) | 777 | 537 | 1,105 | 1,125 | 358 |
| Cold Patch (hours) | 292 | 280 | 275 | 270 | 250 |
| Sewer and Sanitary Calls for Service | 413 | 452 | 556 | 425 | 658 |
| After Hours Sewer Calls (hours) | 15 | 12 | 15 | 6 | 12 |
| Sewer Crew (hours) | 3,925 | 4,250 | 4,625 | 4,728 | 3,443 |
| Sewer Jet, Vac-All, Other Services (hours) | 176 | 327 | 321 | 325 | 322 |
| Leaf Collection (hours) | 1,226 | 1,218 | 1,220 | 1,200 | 1,225 |
| Holiday Lights Setup (hours) | 8 | 8 | 8 | 8 | 8 |
| Equipment Repair/Body Shop (hours) | 1,950 | 2,000 | 1,800 | 1,880 | 2,480 |
| Sign Department (hours) | 450 | 416 | 340 | 352 | 775 |
| Tons of Snow Melting Salt Purchased | 297 | 751 | 1,026 | 596 | 1,038 |
| Cost of Salt Purchased | \$15,867 | \$40,993 | \$63,217 | \$37,737 | \$53,308 |
| Gallons of Brine Used | 7,500 | 3,000 | 13,645 | 11,250 | 18,173 |
| General Government | | | | | |
| Council and Clerk | | | | | |
| Number of Ordinances Passed | 51 | 52 | 35 | 57 | 60 |
| Number of Resolutions Passed | 33 | 45 | 37 | 35 | 40 |
| Number of Planning Commission Docket Items | 9 | 15 | 14 | 19 | 12 |
| Zoning Board of Appeals Docket Items | 14 | 27 | 22 | 26 | 16 |

| 2007 | 2006 | 2005 | 2004 | 2003 |
|-----------|-----------|-----------|-----------|----------|
| 11,000 | 6,178 | 5,298 | 4,932 | 4,239 |
| 541 | 542 | 527 | 688 | 657 |
| 277 | 227 | 189 | 272 | 258 |
| 1,308 | 1,209 | 1,064 | 676 | 815 |
| 485 | 479 | 497 | 365 | 340 |
| 36 | 8 | 58 | 228 | 690 |
| 1,255 | 1,468 | 1,169 | 1,062 | n/a |
| 66 | 58 | 38 | 73 | 94 |
| 485 | 479 | 497 | 365 | 340 |
| \$33,510 | \$34,569 | \$28,045 | \$23,083 | \$21,148 |
| 864 | 685 | 734 | 542 | 619 |
| 23 | 35 | 22 | 19 | 21 |
| 18 | 10 | 7 | 3 | 2 |
| \$291,000 | \$395,475 | \$207,005 | \$169,960 | \$87,500 |
| 98 | 54 | 40 | 35 | 33 |
| 14 | 19 | 10 | 19 | 9 |
| 1 | 2 | 0 | 1 | 0 |
| \$26,455 | \$28,709 | \$30,451 | \$29,690 | \$24,530 |
| \$6,760 | \$6,965 | \$6,390 | \$7,850 | \$7,115 |
| \$3,887 | \$3,843 | \$4,087 | \$4,130 | \$3,908 |
| 6,817 | 5,443 | 5,402 | 5,550 | 5,849 |
| 41,961 | 18,000 | 18,000 | 16,574 | 39,918 |
| 4 | 18 | 10 | 15 | n/a |
| 1,560 | 400 | 880 | 775 | n/a |
| 437 | 753 | 1,100 | 1,070 | n/a |
| 210 | 112 | 280 | 250 | n/a |
| 705 | 450 | 520 | 480 | n/a |
| 20 | 16 | 25 | 7 | n/a |
| 3,895 | 3,578 | 4,159 | 4,872 | n/a |
| 225 | 2,805 | 350 | 350 | n/a |
| 1,150 | 1,400 | 1,400 | 1,200 | n/a |
| 8 | 8 | 8 | 8 | n/a |
| 2,071 | 1,857 | 1,800 | 1,900 | n/a |
| 800 | 364 | 416 | 312 | n/a |
| 752 | 121 | 221 | 587 | n/a |
| \$38,152 | \$25,655 | \$19,146 | \$31,103 | \$24,628 |
| 17,147 | 2,850 | 898 | n/a | n/a |
| 48 | 60 | 51 | 67 | 57 |
| 48 | 48 | 37 | 55 | 40 |
| 29 | 18 | 13 | 31 | 30 |
| 23 | 21 | 10 | 25 | 21 |

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

| Function/Program | 2012 | 2011 | 2010 | 2009 | 2008 |
|--|----------|----------|----------|----------|----------|
| Finance Department | | | | | |
| Number of Checks/Vouchers Issued | 2,466 | 2,727 | 2,807 | 2,818 | 3,012 |
| Number of Receipts Issued | 457 | 464 | 520 | 485 | 474 |
| Number of Budget Adjustments Issued | 13 | 17 | 14 | 11 | 3 |
| Income Tax Department | | | | | |
| Number of Individual Returns | 5,919 | 6,500 | 6,907 | 6,961 | 6,282 |
| Number of Business Returns | 733 | 711 | 691 | 678 | 655 |
| Number of Business Withholding Accounts | 559 | 730 | 4,969 | 5,047 | 4,973 |
| Amount of Penalties and Interest Collected | \$54,023 | \$62,552 | \$66,437 | \$66,635 | \$49,294 |
| Annual Number of Reconciliations of Withholdings Processed | 5,051 | 5,116 | 4,969 | 5,047 | 4,973 |
| Civil Service | | | | | |
| Number of Police Entry Tests Administered | 0 | 0 | 1 | 0 | 1 |
| Number of Fire Entry Tests Administered | 1 | 0 | 0 | 0 | 1 |
| Number of Police Promotional Tests Administered | 0 | 0 | 0 | 0 | 0 |
| Number of Fire Promotional Tests Administered | 0 | 0 | 0 | 0 | 1 |
| Number of Other Tests Administered | 0 | 0 | 0 | 0 | 0 |
| Water Department | | | | | |
| Average Number of Water Accounts Billed Monthly | 5,855 | 5,562 | 5,521 | 5,606 | 5,632 |
| Sanitary Sewer Department | | | | | |
| Total Flow of Wastewater Treatment Plant (millions of gallons) | 36.95 | 37.03 | 29.77 | 34.44 | 40.80 |
| Average Daily Flow (millions) | 3.07 | 3.09 | 2.48 | 2.87 | 3.34 |
| Tons of Dry Sludge Removed | 659 | 738 | 886 | 738 | 700 |
| Building Department Indicators | | | | | |
| Number of Building, Zoning, and Demolition Permits Issued | 304 | 240 | 275 | 309 | 379 |

Source: City Records

n/a - not available

| 2007 | 2006 | 2005 | 2004 | 2003 |
|----------|----------|----------|----------|----------|
| 3,170 | 2,821 | 2,861 | 3,128 | 3,180 |
| 483 | 516 | 459 | 447 | 460 |
| 8 | 5 | 11 | 8 | 8 |
| 6,532 | 7,416 | 7,052 | 5,590 | 5,247 |
| 627 | 661 | 693 | 612 | 640 |
| 5,065 | 5,006 | 4,854 | 4,803 | 4,564 |
| \$60,822 | \$86,962 | \$74,059 | \$23,085 | \$21,770 |
| 5,065 | 5,006 | 4,854 | 4,803 | 4,564 |
| 0 | 2 | 0 | 1 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 2 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 3 | 0 | 0 | 0 | 0 |
| 5,685 | 5,741 | 5,794 | 5,729 | 5,734 |
| 37.50 | 38.59 | 36.20 | 40.30 | 124.95 |
| 3.13 | 3.22 | 3.00 | 3.34 | 4.11 |
| 627 | 763 | 729 | 302 | 665 |
| 207 | 118 | 119 | 104 | 99 |

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

| Function/Program | 2012 | 2011 | 2010 | 2009 | 2008 |
|---|------|------|------|------|------|
| Security of Persons and Property-Police | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 |
| Vehicles | 12 | 8 | 8 | 10 | 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 | 13 | 12 | 11 |
| General Government | | | | | |
| Buildings | 2 | 2 | 2 | 2 | 2 |
| Vehicles | 1 | 1 | 1 | 1 | 1 |
| Water | | | | | |
| Water Lines (miles) | 83.2 | 83.2 | 82.2 | 82.2 | 82.2 |
| Vehicles | 7 | 7 | 7 | 7 | 8 |
| Sewer | | | | | |
| Sewer Lines (miles) | 81.3 | 81.3 | 81.2 | 81.2 | 81.2 |
| Vehicles | 1 | 1 | 1 | 1 | 1 |
| Storm Water | | | | | |
| Storm Water Lines (miles) | 23.6 | 23.6 | 23 | 22.4 | 22.4 |
| Solid Waste | | | | | |
| Vehicles | 3 | 3 | 3 | 5 | 4 |

Source: City Records

Note: Information prior to 2004 was not available.

| 2007 | 2006 | 2005 | 2004 |
|------|------|------|------|
| 1 | 1 | 1 | 1 |
| 13 | 11 | 11 | 11 |
| 1 | 1 | 1 | 1 |
| 6 | 7 | 7 | 6 |
| 5 | 5 | 5 | 5 |
| 3 | 3 | 3 | 3 |
| 1 | 1 | 1 | 1 |
| 2 | 2 | 2 | 2 |
| 1 | 1 | 1 | 1 |
| 89.6 | 89.6 | 89.4 | 89.4 |
| 13 | 12 | 11 | 10 |
| 2 | 2 | 2 | 2 |
| 1 | 1 | 2 | 2 |
| 82.2 | 82.2 | 81.9 | 81.9 |
| 7 | 7 | 7 | 7 |
| 81.2 | 81.2 | 81.0 | 81.0 |
| 1 | 1 | 1 | 1 |
| 21.5 | 21.5 | 19.6 | 19.6 |
| 4 | 5 | 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
JULY 25, 2013**