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Certified Public Accountants, A.C.

**CITY OF BUCYRUS  
CRAWFORD COUNTY  
Single Audit**

**For the Year Ended December 31, 2015**

[www.perrycpas.com](http://www.perrycpas.com)

*...“bringing more to the table”*

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- Association of Certified Anti - Money Laundering Specialists •





# Dave Yost • Auditor of State

City Council  
City of Bucyrus  
500 S. Sandusky Ave  
Bucyrus, Ohio 44820

We have reviewed the *Independent Auditor's Report* of the City of Bucyrus, Crawford County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2015 through December 31, 2015. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

September 14, 2016

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**CITY OF BUCYRUS  
CRAWFORD COUNTY**

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

June 21, 2016

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

To the City Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Bucyrus**, Crawford County, (the City) as of and for the year ended December 31, 2015, 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 21, 2016, wherein we noted the Board adopted Governmental Accounting Standard Board (GASB) Statement No. 68, *Financial Reporting for Pension Plans - An Amendment of GASB Statement No. 25* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*.

***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.

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

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

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*.

We did note certain matters not requiring inclusion in this report that we reported to the City's management in a separate letter dated June 21, 2016.

***Purpose of this Report***

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



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





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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

June 21, 2016

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

To the City Council:

***Report on Compliance for the Major Federal Program***

We have audited the **City of Bucyrus'** (the City) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the City of Bucyrus' major federal program for the year ended December 31, 2015. The *Summary of Audit Results* in the accompanying schedule of audit findings identifies the City's major federal program.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to opine on the City's compliance for the City's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***...“bringing more to the table”***

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City of Bucyrus  
Crawford County  
Independent Auditor's Report On Compliance With Requirements  
Applicable To The Major Federal Program And On Internal Control  
Over Compliance Required By The Uniform Guidance

***Opinion on the Major Federal Program***

In our opinion, the City of Bucyrus complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2015.

***Report on Internal Control Over Compliance***

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

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

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

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

City of Bucyrus  
Crawford County  
Independent Auditor's Report On Compliance With Requirements  
Applicable To The Major Federal Program And On Internal Control  
Over Compliance Required By The Uniform Guidance

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of City of Bucyrus, Crawford County (the City) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our unmodified report thereon dated June 21, 2016. Our opinion also explained that the City adopted Governmental Accounting Standard Board Statements No. 68 and 71 during the year. We conducted our audit to opine on the City's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



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

**CITY OF BUCYRUS  
CRAWFORD COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

Federal Grantor/ Pass through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Direct Award			
Airport Improvement Program	N/A	20.106	\$ <u>16,324</u>
<b>Total U.S. Department of Transportation</b>			<b><u>16,324</u></b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
Passed through Ohio Water Development Authority			
Capitalization Grant for Drinking Water State Revolving Funds	Loan 6739	66.468	<u>6,804,066</u>
<b>Total U.S. Environmental Protection Agency</b>			<b><u>6,804,066</u></b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$ 6,820,390</u></b>

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

**CITY OF BUCYRUS  
CRAWFORD COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2015**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of City of Bucyrus, Crawford County (the City) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

**NOTE B - SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - MATCHING REQUIREMENTS**

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

**CITY OF BUCYRUS  
CRAWFORD COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2015**

**1. SUMMARY OF AUDIT RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weakness in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR §200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA #66.468 Capitalization Grants for Drinking Water State Revolving Funds
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	No

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

# CITY OF BUCYRUS, OHIO

## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2015

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**INTRODUCTORY  
SECTION**

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# **CITY OF BUCYRUS, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

For The Year Ended December 31, 2015

Prepared By:

City Auditor

**JOYCE M. SCHIFER**

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**CITY OF BUCYRUS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

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# Joyce M. Schifer

Auditor

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Bucyrus, Ohio 44820

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

June 21, 2016

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, 2015. 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.

Perry & Associates, Certified Public Accountants, has issued an unmodified opinion on the City of Bucyrus' financial statements for the year ended December 31, 2015. The Independent Auditor's Report is located at the front of the financial section of this report.

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

## PROFILE OF THE CITY

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

*"BELIEVE IN BUCYRUS"*

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

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

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

## LOCAL ECONOMY

Major industries located within the City's boundaries or in close proximity include manufacturers of florescent bulbs, wear parts for road machinery, road materials, automobile components, cellulose insulation, warehousing, candle making, and boat manufacturing as well as several financial institutions and insurance companies. The City is very fortunate that even with the instability of the economy, the citizens have stepped up to make our community better. School levies were passed to consolidate our elementary schools from five buildings to one pre-kindergarten - 5 building by renovating and expanding our middle school facility and renovating and expanding our high school for grades 6 - 12 utilizing Ohio Schools Facilities Commission monies. The local hospital has invested \$24 million in an expansion and renovation project to bring more medical services to the community and recently merged with Galion Community Hospital under Avita Health System. Our local public library has recently completed a major expansion that has literally doubled its size to serve our citizens with 21<sup>st</sup> 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 5.3 percent (2014) to a high of 16.8 percent at June 30, 2009, and was 5.8 percent at year end in Crawford County.

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

## LONG-TERM FINANCIAL PLANNING

Unassigned fund balance in the General Fund at year end was 17 percent of General Fund revenues for 2015. 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 is currently constructing a new water filtration plant using Water enterprise fund resources, Ohio EPA loans, and Ohio Water Development Authority loans to relocate the plant near the upground reservoir located northeast of the City. The new plant will utilize the latest technology and efficiency and remove the plant from the floodplain. The projected completion is early 2017.

## RELEVANT FINANCIAL POLICIES

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

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

## MAJOR INITIATIVES

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

In the latter part of 2000, the City created a Storm Water enterprise fund to finance storm water separation projects mandated by the Ohio Environmental Protection Agency. The utility is funded by a \$4.00 charge per residential unit that is billed to the citizens on their monthly water bill. The first major storm water separation project was completed in 2001. Several other major projects have been completed by utilizing Issue I funds and the resources of the Storm Water enterprise fund which resulted in removing tens of thousands of gallons of storm water from the City's sewer system. In 2012, the City was able to secure funding from the Ohio Public Works Commission to help with the expense of installing new sewer and storm water lines on Charles Street from Spring Street west to the river. The City continued with a storm water separation project in 2013 on Spring Street south to Southern Avenue. It is expected that both the state and federal government will enact new regulations on water quality. The City signed an administrative order in 2015 with the United States Environmental Protection Agency to work on a long-term control plan in 5 - 7 year phases for storm water separation within the City. This order required the City to place a \$7.20 fee per month on the residents' utility bill to fund storm water separation.

#### 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, 2014. 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 2015 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



Government Finance Officers Association

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

Presented to

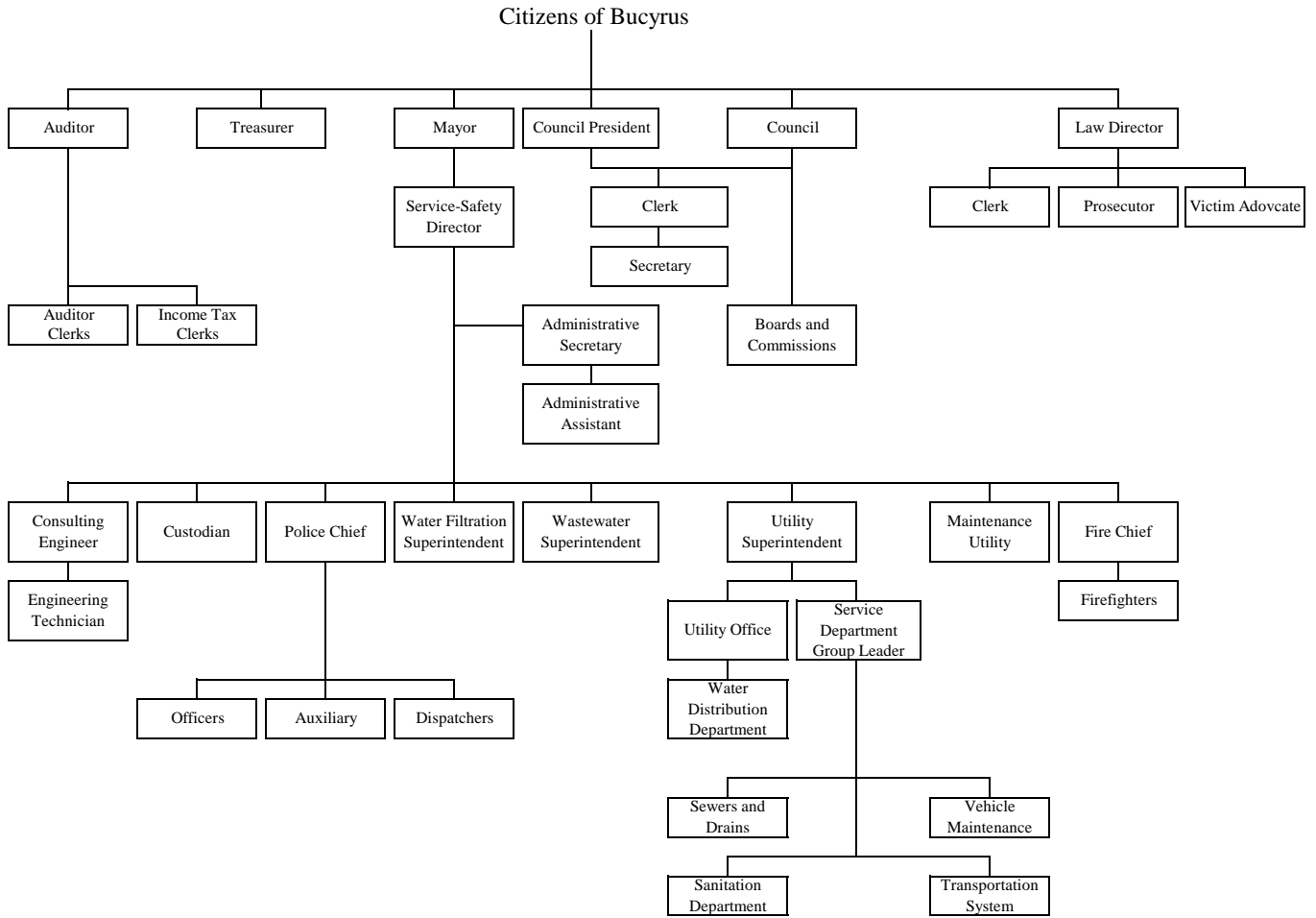
**City of Bucyrus  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2014**

Executive Director/CEO

# CITY OF BUCYRUS ORGANIZATIONAL CHART



CITY OF BUCYRUS

PRINCIPAL CITY OFFICIALS  
DECEMBER 31, 2015

ELECTED OFFICIALS

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

APPOINTED OFFICIALS

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

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**FINANCIAL  
SECTION**

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428 Second St.  
Marietta, OH 45750  
740.373.0056

1035 Murdoch Ave.  
Parkersburg, WV 26101  
304.422.2203

104 South Sugar St.  
St. Clairsville, OH 43950  
740.695.1569

## INDEPENDENT AUDITOR'S REPORT

June 21, 2016

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

To the City Council:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Bucyrus**, Crawford County, Ohio (the City), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

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

Tax— Accounting — Audit — Review — Compilation — Agreed Upon Procedure — Consultation — Bookkeeping — Payroll  
Litigation Support — Financial Investigations

Members: American Institute of Certified Public Accountants

- Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners •
- Association of Certified Anti - Money Laundering Specialists •

### **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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Safety Forces Levy and Street Maintenance and Repair funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

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

#### *Other Information*

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

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

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

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

***Other Reporting Required by Government Auditing Standards***

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

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

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

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**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2015  
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, 2015. The intent of this discussion and analysis is to look at the City's financial performance as a whole.

HIGHLIGHTS

Highlights for 2015 are as follows:

In total, the City's net position increased 10 percent from the prior year; governmental activities increased almost 14 percent and business-type activities increased 6 percent.

All of the City's four enterprise funds (Water, Sewer, Solid Waste and Storm Water) had an operating income for 2015.

USING THIS ANNUAL REPORT

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

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

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

REPORTING THE CITY AS A WHOLE

The statement of net position and the statement of activities reflect how the City did financially during 2015. 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, 2015  
Unaudited

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

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

**REPORTING THE CITY'S MOST SIGNIFICANT FUNDS**

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

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

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

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

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



**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2015  
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the City's net position for 2015 and 2014.

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<u>Assets</u>						
Current and Other Assets	\$7,433,889	\$6,985,768	\$7,393,572	\$4,101,721	\$14,827,461	\$11,087,489
Capital Assets, Net	18,969,614	17,114,857	27,754,106	19,903,932	46,723,720	37,018,789
Total Assets	26,403,503	24,100,625	35,147,678	24,005,653	61,551,181	48,106,278
<u>Deferred Outflows of Resources</u>						
Pension	865,408	524,229	236,475	163,959	1,101,883	688,188
<u>Liabilities</u>						
Current and Other Liabilities	699,392	667,099	2,496,058	429,100	3,195,450	1,096,199
Long-Term Liabilities						
Pension	5,972,194	5,652,490	1,344,168	1,313,808	7,316,362	6,966,298
Other Amounts	1,256,026	1,245,549	11,984,344	4,098,387	13,240,370	5,343,936
Total Liabilities	7,927,612	7,565,138	15,824,570	5,841,295	23,752,182	13,406,433
<u>Deferred Inflows of Resources</u>						
Pension	17,814	0	23,615	0	41,429	0
Other Amounts	504,253	504,043	0	0	504,253	504,043
Total Deferred Inflows of Resources	522,067	504,043	23,615	0	545,682	504,043
<u>Net Position</u>						
Net Investment in Capital Assets	18,791,729	16,911,988	16,360,301	16,461,480	35,152,030	33,373,468
Restricted	4,505,882	4,228,131	0	0	4,505,882	4,228,131
Unrestricted (Deficit)	(4,478,379)	(4,584,446)	3,175,667	1,866,837	(1,302,712)	(2,717,609)
Total Net Position	\$18,819,232	\$16,555,673	\$19,535,968	\$18,328,317	\$38,355,200	\$34,883,990

During 2015, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions", which significantly revises accounting for pension costs and liabilities. For reasons discussed below, end users of these financial statements will gain a clearer understanding of the City's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2015  
Unaudited

GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB Statement No. 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB Statement No. 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and State law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB Statement No. 68, the net pension liability equals the City's proportionate share of each plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange", that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the City is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or in the case of compensated absences (i.e. vacation and sick leave) are satisfied through paid time off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability but are outside the control of the City. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB Statement No. 68, the City's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred outflows/inflows.

As a result of implementing GASB Statement No. 68, the City is reporting a net pension liability and deferred outflows/inflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$41,162,100 to \$34,883,990.

**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2015  
Unaudited

A review of the above table reflects only a couple of changes of significance for governmental activities. The increase in current and other assets is the result of an increase in cash and cash equivalents of approximately \$323,000 from a slight increase in income tax collections. In addition, there was an increase in the receivable for income taxes as of year end of approximately \$118,000. While neither of these amounts is significant, the increase in current and other assets was over 6 percent. The most significant change was the increase in net capital assets and the investment in capital assets and largely due to street improvements contributed by the Ohio Department of Transportation of almost \$1.5 million.

For business-type activities, there was an 80 percent increase in current and other assets (\$3.3 million). There was a sizable increase in cash and cash equivalents resulting from rate increases in the water, sewer, and storm water utilities. In addition, there was a significant receivable at year end related to resources for the water treatment plant construction project. However, this receivable was offset by an increase in contracts and retainage payable related to the project and reflected in the increase in current and other liabilities. Also note the significant increase in net capital assets and other long-term liabilities associated with the ongoing construction and debt for the treatment plant project.

Table 2 reflects the change in net position for 2015 and 2014.

Table 2  
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$427,822	\$409,954	\$6,350,906	\$5,614,903	\$6,778,728	\$6,024,857
Operating Grants, Contributions, and Interest	575,674	1,131,755	0	0	575,674	1,131,755
Capital Grants and Contributions	1,895,659	96,550	55,964	165,319	1,951,623	261,869
Total Program Revenues	<u>2,899,155</u>	<u>1,638,259</u>	<u>6,406,870</u>	<u>5,780,222</u>	<u>9,306,025</u>	<u>7,418,481</u>
General Revenues						
Property Taxes Levied for General Purposes	428,832	428,184	0	0	428,832	428,184
Property Taxes Levied for Police and Fire Pension	78,070	77,674	0	0	78,070	77,674
Municipal Income Taxes Levied for General Purposes	3,120,639	2,819,664	0	0	3,120,639	2,819,664
Municipal Income Taxes Levied for Police and Fire Operations	1,524,633	1,405,946	0	0	1,524,633	1,405,946
Municipal Income Taxes Levied for Street Maintenance and Repair	1,559,141	1,369,879	0	0	1,559,141	1,369,879
Other Local Taxes	44,929	46,859	0	0	44,929	46,859
Grants and Entitlements not Restricted to Specific Programs	272,346	274,102	0	0	272,346	274,102
Franchise Taxes	129,264	132,440	0	0	129,264	132,440
Interest	54,607	20,245	0	0	54,607	20,245
Other	176,715	170,641	48,791	36,022	225,506	206,663
Total General Revenues	<u>7,389,176</u>	<u>6,745,634</u>	<u>48,791</u>	<u>36,022</u>	<u>7,437,967</u>	<u>6,781,656</u>
Total Revenues	<u>10,288,331</u>	<u>8,383,893</u>	<u>6,455,661</u>	<u>5,816,244</u>	<u>16,743,992</u>	<u>14,200,137</u>

(continued)

**CITY OF BUCYRUS**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2015**  
**Unaudited**

Table 2  
Change in Net Position  
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<u>Program Expenses</u>						
Security of Persons and Property						
Police	\$2,508,494	\$2,261,058	\$0	\$0	\$2,508,494	\$2,261,058
Fire	1,688,767	1,596,729	0	0	1,688,767	1,596,729
Other	149,467	137,972	0	0	149,467	137,972
Public Health	236,226	226,041	0	0	236,226	226,041
Leisure Time Activities	103,757	138,829	0	0	103,757	138,829
Community Environment	0	110,348	0	0	0	110,348
Basic Utility Services	0	75,200	0	0	0	75,200
Transportation	2,000,402	2,095,128	0	0	2,000,402	2,095,128
General Government	1,303,540	1,276,693	0	0	1,303,540	1,276,693
Interest and Fiscal Charges	17,904	14,835	0	0	17,904	14,835
Water	0	0	2,312,307	1,795,102	2,312,307	1,795,102
Sewer	0	0	1,676,949	1,607,723	1,676,949	1,607,723
Solid Waste	0	0	804,400	785,621	804,400	785,621
Storm Water	0	0	470,569	450,173	470,569	450,173
Total Expenses	<u>8,008,557</u>	<u>7,932,833</u>	<u>5,264,225</u>	<u>4,638,619</u>	<u>13,272,782</u>	<u>12,571,452</u>
Increase in Net Position						
Before Transfers	2,279,774	451,060	1,191,436	1,177,625	3,471,210	1,628,685
Transfers	(16,215)	0	16,215	0	0	0
Increase in Net Position	<u>2,263,559</u>	<u>451,060</u>	<u>1,207,651</u>	<u>1,177,625</u>	<u>3,471,210</u>	<u>1,628,685</u>
Net Position Beginning of Year	16,555,673	n/a	18,328,317	n/a	34,883,990	n/a
Net Position End of Year	<u>\$18,819,232</u>	<u>\$16,555,673</u>	<u>\$19,535,968</u>	<u>\$18,328,317</u>	<u>\$38,355,200</u>	<u>\$34,883,990</u>

The information necessary to restate the 2014 beginning balance and the 2014 pension expense amounts for the effects of the initial implementation of GASB Statement No. 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$688,188 computed under GASB Statement No. 27. GASB Statement No. 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB Statement No. 68, pension expense represents additional amounts earned adjusted by deferred outflows/inflows. The contractually required contribution is no longer a component of pension expense. Under GASB Statement No. 68, 2015 statements report pension expense of \$740,162. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed.

Total 2015 Program Expenses under GASB Statement No. 68	\$13,272,782
Pension Expense under GASB Statement No. 68	(740,162)
2015 Contractually Required Contribution	762,364
Adjusted 2015 Program Expenses	<u>13,294,984</u>
Total 2014 Program Expenses under GASB Statement No. 27	<u>(12,571,452)</u>
Increase in Program Expenses not Related to Pension	<u>\$723,532</u>

**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2015  
Unaudited

For governmental activities, there was a 77 percent increase in program revenues from the prior year. Although there was a decrease in operating grants and contributions (such as the reduction in the SAFER grant) there was an increase in capital grants and contributions due to resources from the Ohio Department of Transportation for street improvements. For the most part, general revenues were similar to the prior year; however, there was an increase in income tax revenues as the economy continues to rebound. There was very little change in program expenses; the increase was less than 1 percent.

The City's business-type activities are almost entirely funded through charges for services which increased significantly from the prior year due to an increase in water, sewer, and storm water rates. Expenses increased in the Water Fund primarily due to resources spent on materials and supplies for operations. Expenses for the remaining enterprise funds were similar to the prior year.

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

Table 3  
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2015	2014	2015	2014
Security of Persons and Property				
Police	\$2,508,494	\$2,261,058	\$2,454,922	\$2,220,690
Fire	1,688,767	1,596,729	1,682,367	1,347,951
Other	149,467	137,972	149,306	137,822
Public Health	236,226	226,041	236,226	224,921
Leisure Time Activities	103,757	138,829	63,653	74,069
Community Environment	0	110,348	(420,856)	12,646
Basic Utility Services	0	75,200	(6,395)	(6,767)
Transportation	2,000,402	2,095,128	(23,492)	1,357,603
General Government	1,303,540	1,276,693	955,767	910,804
Interest and Fiscal Charges	17,904	14,835	17,904	14,835
Total Expenses	<u>\$8,008,557</u>	<u>\$7,932,833</u>	<u>\$5,109,402</u>	<u>\$6,294,574</u>

General revenues provided for 64 percent of the costs of providing governmental services in 2015 (79 percent in 2014). 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. The community environment program receives operating grants primarily through community development grant programs. The basic utilities program revenues continued to exceed the cost of providing this service for 2015 due to licenses and permits issued for utilities. The transportation program receives charges for services in the form of permissive motor vehicle license monies. The transportation program also receives operating grants in the form of State levied motor vehicle license fees and gas taxes and in 2015 received significant resources from the Ohio Department of Transportation.

**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2015  
Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The City's major governmental funds are the General Fund and the Safety Forces Levy and Street Maintenance and Repair special revenue funds. Fund balance increased a modest \$81,000 from the prior year in the General Fund due to a slight increase in revenues and slight decrease in expenditures.

Fund balance increased approximately \$158,000 in the Safety Forces Levy Fund despite a significant increase in expenditures. This was a new fund that began 2014 with the passage of a .5 percent income tax levy in support of the police and fire departments. With this tax, a greater portion of safety related costs can be paid from this fund and reduce the burden on the General Fund.

There was a 10 percent increase in fund balance in the Street Maintenance and Repair Fund. Both revenues and expenditures increased significantly due to resources received from the Ohio Department of Transportation and the additional street improvements in 2015.

BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

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

The Water Fund had an operating income and a 9 percent increase in net position. Revenues increased significantly (28 percent) due to a rate increase and the increase in expenses was largely due to materials and supplies for operations as mentioned previously.

The increase in net position for the Sewer Fund and Solid Waste Fund was not significant, approximately \$44,000 and \$42,000, respectively.

A rate increase in the Storm Water Fund led to a 5 percent increase in net position. The rate increase was necessary for the City's long-term control plan for storm water separation to comply with U.S. EPA regulations on water quality. Expenses were similar to the prior year.

BUDGETARY HIGHLIGHTS

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

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

**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2015  
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, 2015, was \$18,969,614 and \$27,754,106, respectively (net of accumulated depreciation). This investment in capital assets includes land; buildings; improvements other than buildings; streets; bridges; water, sewer, and storm water lines; equipment; furniture and fixtures; and vehicles. For governmental activities, the additions included the old theatre property on Sandusky Avenue, preliminary construction activities for the upcoming Plymouth Street reconstruction, completion of the airport taxiway, street improvements, police cruisers, a squad, and a vehicle for the street department. For business-type activities, additions consisted of construction on the new water treatment plant; vehicles, a tractor, and a backhoe for the water department and a new garbage truck. Disposals were minimal for both governmental and business-type activities. For further information regarding the City's capital assets, refer to Note 10 to the basic financial statements.

Debt - During 2015, the City issued one-year bond anticipation notes, in the amount of \$125,000, for improvements to the sewer treatment plant. The City also had a number of long-term obligations outstanding. These obligations included \$47,000 in special assessment bonds, \$11,159,626 in Ohio Water Development Authority Loans, and \$654,385 in Ohio Public Works Commission Loans. The only new debt long-term for 2015 was an increase in the loan from the Ohio Water Development Authority for the construction of the new water treatment plant. In addition to the debt outlined above, the City's long-term obligations also include the net pension liability, the liability for police and fire incurred when the State of Ohio established the statewide pension system, vehicle leases, and compensated absences. For further information regarding the City's debt, refer to Notes 17, 18, and 19 to the basic financial statements.

CURRENT ISSUES

The biggest concern for the City at this time is completion of the new water treatment plant slated for 2017. This project had been in the planning stages for several years and is now coming to fruition. Water rates have been raised out of necessity to make this project possible and the City has received low interest loans to ease the burden on our taxpayers. The next concern is sanitary sewer/storm water separation. The City entered into an administrative order with the U.S. EPA in 2015 to continue our separation efforts in 5-7 year phases. Part of the funding for these projects will come from the \$7.20 fee per month on the residents' utility bill. The Safety Forces Levy, which passed in November 2013 and began collection in January 2014, has allowed the City to restore our police force by adding five new officers in 2014 and replacing the department's aging cruisers with five new SUV's. This additional revenue has allowed the City to bring our force back to the level necessary to fight the drug problem that plagues our City and County. The tax resources also allowed the City to retain the four firefighters that were funded when the City received the SAFER Grant. This levy has eased the strain on the General Fund which has allowed administrative staffing hours to be restored. However, caution must still prevail due to the State cuts to local government funds and the elimination of inheritance taxes which impacts General Fund revenues.

The local economy in 2016 is somewhat brighter with local manufacturers expanding their product lines and hiring new employees. Several small businesses have opened and a new Tim Horton's restaurant is to be built and open by the end of summer. Other businesses have relocated in our downtown area since the downtown reconstruction has been completed. Having attractive storefronts gives our City a more welcoming appearance.

**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2015  
Unaudited

REQUEST FOR INFORMATION

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



City of Bucyrus  
Statement of Net Position  
December 31, 2015

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$4,290,255	\$4,916,116	\$9,206,371
Accounts Receivable	32,298	977,482	1,009,780
Accrued Interest Receivable	9,870	0	9,870
Due from Other Governments	569,680	1,441,014	2,010,694
Municipal Income Taxes Receivable	1,539,496	0	1,539,496
Other Local Taxes Receivable	13,239	0	13,239
Internal Balances	257,524	(257,524)	0
Prepaid Items	67,367	20,901	88,268
Materials and Supplies Inventory	47,818	295,583	343,401
Property Taxes Receivable	552,261	0	552,261
Special Assessments Receivable	54,081	0	54,081
Nondepreciable Capital Assets	3,155,851	10,025,938	13,181,789
Depreciable Capital Assets, Net	15,813,763	17,728,168	33,541,931
<b>Total Assets</b>	<b>26,403,503</b>	<b>35,147,678</b>	<b>61,551,181</b>
<u>Deferred Outflows of Resources</u>			
Pension	865,408	236,475	1,101,883
<u>Liabilities</u>			
Accrued Wages Payable	188,385	71,506	259,891
Accounts Payable	88,149	73,797	161,946
Contracts Payable	299,266	1,498,752	1,798,018
Due to Other Governments	114,002	36,494	150,496
Retainage Payable	9,515	522,731	532,246
Accrued Interest Payable	75	396	471
Notes Payable	0	125,000	125,000
Deposits Held and Due to Others	0	167,382	167,382
Long-Term Liabilities			
Due Within One Year	175,477	609,479	784,956
Due in More Than One Year			
Net Pension Liability	5,972,194	1,344,168	7,316,362
Other Amounts Due in More Than One Year	1,080,549	11,374,865	12,455,414
<b>Total Liabilities</b>	<b>7,927,612</b>	<b>15,824,570</b>	<b>23,752,182</b>
<u>Deferred Inflows of Resources</u>			
Property Taxes	504,253	0	504,253
Pension	17,814	23,615	41,429
<b>Total Deferred Inflows of Resources</b>	<b>522,067</b>	<b>23,615</b>	<b>545,682</b>
<u>Net Position</u>			
Net Investment in Capital Assets	18,791,729	16,360,301	35,152,030
Restricted for			
Capital Projects	251,447	0	251,447
Debt Service	42,852	0	42,852
Police and Fire Operations	952,761	0	952,761
Street and Highway Maintenance and Repair	3,028,353	0	3,028,353
Other Purposes	230,469	0	230,469
Unrestricted (Deficit)	(4,478,379)	3,175,667	(1,302,712)
<b>Total Net Position</b>	<b>\$18,819,232</b>	<b>\$19,535,968</b>	<b>\$38,355,200</b>

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus  
Statement of Activities  
For the Year Ended December 31, 2015

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	
<u>Governmental Activities</u>				
Security of Persons and Property				
Police	\$2,508,494	\$44,683	\$8,889	\$0
Fire	1,688,767	0	6,400	0
Other	149,467	161	0	0
Public Health	236,226	0	0	0
Leisure Time Activities	103,757	25,464	2,050	12,590
Community Environment	0	0	5,632	415,224
Basic Utility Services	0	6,395	0	0
Transportation	2,000,402	57,612	498,437	1,467,845
General Government	1,303,540	293,507	54,266	0
Interest and Fiscal Charges	17,904	0	0	0
Total Governmental Activities	8,008,557	427,822	575,674	1,895,659
<u>Business-Type Activities</u>				
Water	2,312,307	2,958,770	0	55,964
Sewer	1,676,949	1,706,098	0	0
Solid Waste	804,400	834,416	0	0
Storm Water	470,569	851,622	0	0
Total Business-Type Activities	5,264,225	6,350,906	0	55,964
Total	\$13,272,782	\$6,778,728	\$575,674	\$1,951,623

General Revenues

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

Total General Revenues

Transfers

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue  
and Change in Net Position

Governmental Activities	Business-Type Activities	Total
(\$2,454,922)	\$0	(\$2,454,922)
(1,682,367)	0	(1,682,367)
(149,306)	0	(149,306)
(236,226)	0	(236,226)
(63,653)	0	(63,653)
420,856	0	420,856
6,395	0	6,395
23,492	0	23,492
(955,767)	0	(955,767)
(17,904)	0	(17,904)
(5,109,402)	0	(5,109,402)
0	702,427	702,427
0	29,149	29,149
0	30,016	30,016
0	381,053	381,053
0	1,142,645	1,142,645
(5,109,402)	1,142,645	(3,966,757)
428,832	0	428,832
78,070	0	78,070
3,120,639	0	3,120,639
1,524,633	0	1,524,633
1,559,141	0	1,559,141
44,929	0	44,929
272,346	0	272,346
129,264	0	129,264
54,607	0	54,607
176,715	48,791	225,506
7,389,176	48,791	7,437,967
(16,215)	16,215	0
2,263,559	1,207,651	3,471,210
16,555,673	18,328,317	34,883,990
\$18,819,232	\$19,535,968	\$38,355,200

City of Bucyrus  
Balance Sheet  
Governmental Funds  
December 31, 2015

	General	Safety Forces Levy	Street Maintenance and Repair	Other Governmental	Total Governmental Funds
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$565,238	\$582,638	\$2,020,189	\$1,122,190	\$4,290,255
Accounts Receivable	0	0	0	32,298	32,298
Accrued Interest Receivable	9,870	0	0	0	9,870
Due from Other Governments	131,070	0	357,244	81,366	569,680
Municipal Income Taxes Receivable	769,748	384,874	384,874	0	1,539,496
Other Local Taxes Receivable	8,968	0	0	4,271	13,239
Interfund Receivable	255,154	0	2,500	720	258,374
Prepaid Items	56,381	0	10,986	0	67,367
Materials and Supplies Inventory	1,139	0	46,679	0	47,818
Property Taxes Receivable	467,147	0	0	85,114	552,261
Special Assessments Receivable	0	0	0	54,081	54,081
<b>Total Assets</b>	<b>\$2,264,715</b>	<b>\$967,512</b>	<b>\$2,822,472</b>	<b>\$1,380,040</b>	<b>\$7,434,739</b>
<u>Liabilities</u>					
Accrued Wages Payable	\$174,992	\$0	\$9,381	\$4,012	\$188,385
Accounts Payable	48,886	10,031	15,832	13,400	88,149
Contracts Payable	0	0	297,766	1,500	299,266
Due to Other Governments	56,429	9,310	7,170	41,093	114,002
Interfund Payable	0	0	0	850	850
Retainage Payable	0	0	9,515	0	9,515
<b>Total Liabilities</b>	<b>280,307</b>	<b>19,341</b>	<b>339,664</b>	<b>60,855</b>	<b>700,167</b>
<u>Deferred Inflows of Resources</u>					
Property Taxes	426,541	0	0	77,712	504,253
Unavailable Revenue	720,985	277,346	471,854	161,547	1,631,732
<b>Total Deferred Inflows of Resources</b>	<b>1,147,526</b>	<b>277,346</b>	<b>471,854</b>	<b>239,259</b>	<b>2,135,985</b>
<u>Fund Balance</u>					
Nonspendable	57,520	0	57,665	0	115,185
Restricted	0	670,825	1,953,289	1,056,656	3,680,770
Committed	0	0	0	61,720	61,720
Assigned	29,056	0	0	0	29,056
Unassigned (Deficit)	750,306	0	0	(38,450)	711,856
<b>Total Fund Balance</b>	<b>836,882</b>	<b>670,825</b>	<b>2,010,954</b>	<b>1,079,926</b>	<b>4,598,587</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$2,264,715</b>	<b>\$967,512</b>	<b>\$2,822,472</b>	<b>\$1,380,040</b>	<b>\$7,434,739</b>

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, 2015

Total Governmental Fund Balance		\$4,598,587
<p>Amounts reported for governmental activities on the statement of net position are different because of the following:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>		18,969,614
<p>Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.</p>		
Accounts Receivable	32,298	
Accrued Interest Receivable	2,922	
Due from Other Governments	377,373	
Municipal Income Taxes Receivable	1,109,384	
Other Local Taxes Receivable	7,666	
Delinquent Property Taxes Receivable	48,008	
Special Assessments Receivable	54,081	
		1,631,732
<p>Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.</p>		
Special Assessment Bonds Payable	(47,000)	
OPWC Loans Payable	(140,000)	
Police Long-Term Liability	(116,782)	
Fire Long-Term Liability	(133,330)	
Capital Leases Payable	(37,885)	
Compensated Absences Payable	(781,029)	
		(1,256,026)
<p>The net pension liability is not due and payable in the current period and, therefore, the liability and related deferred outflows/inflows are not reported in the governmental funds.</p>		
Deferred Outflows - Pension	865,408	
Deferred Inflows - Pension	(17,814)	
Net Pension Liability	(5,972,194)	
		(5,124,600)
<p>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.</p>		
		(75)
Net Position of Governmental Activities		\$18,819,232

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, 2015

	General	Safety Forces Levy	Street Maintenance and Repair	Other Governmental	Total Governmental Funds
<u>Revenues</u>					
Property Taxes	\$433,143	\$0	\$0	\$78,820	\$511,963
Municipal Income Taxes	3,089,575	1,509,101	1,543,609	0	6,142,285
Other Local Taxes	37,263	0	0	57,612	94,875
Special Assessments	0	0	0	25,422	25,422
Charges for Services	292,378	0	0	0	292,378
Fees, Licenses, and Permits	35,133	0	0	134,189	169,322
Fines and Forfeitures	18,442	0	0	12,846	31,288
Intergovernmental	276,954	0	1,923,916	561,315	2,762,185
Interest	57,784	0	3,039	992	61,815
Other	125,646	35,740	16,195	24,202	201,783
<b>Total Revenues</b>	<b>4,366,318</b>	<b>1,544,841</b>	<b>3,486,759</b>	<b>895,398</b>	<b>10,293,316</b>
<u>Expenditures</u>					
Current:					
Security of Persons and Property					
Police	1,512,281	813,985	0	249,626	2,575,892
Fire	879,427	436,663	0	359,655	1,675,745
Other	149,467	0	0	0	149,467
Public Health	236,217	0	0	9	236,226
Leisure Time Activities	25,328	0	0	69,362	94,690
Transportation	33,983	0	3,293,636	87,076	3,414,695
General Government	1,131,332	0	0	532,644	1,663,976
Debt Service:					
Principal Retirement	8,134	16,984	8,000	11,000	44,118
Interest and Fiscal Charges	10,890	4,115	0	3,080	18,085
<b>Total Expenditures</b>	<b>3,987,059</b>	<b>1,271,747</b>	<b>3,301,636</b>	<b>1,312,452</b>	<b>9,872,894</b>
Excess of Revenues Over (Under) Expenditures	379,259	273,094	185,123	(417,054)	420,422
<u>Other Financing Sources (Uses)</u>					
Transfers In	0	0	0	422,968	422,968
Transfers Out	(298,243)	(114,620)	0	(10,105)	(422,968)
<b>Total Other Financing Sources (Uses)</b>	<b>(298,243)</b>	<b>(114,620)</b>	<b>0</b>	<b>412,863</b>	<b>0</b>
Changes in Fund Balance	81,016	158,474	185,123	(4,191)	420,422
Fund Balance Beginning of Year	755,866	512,351	1,825,831	1,084,117	4,178,165
Fund Balance End of Year	<u>\$836,882</u>	<u>\$670,825</u>	<u>\$2,010,954</u>	<u>\$1,079,926</u>	<u>\$4,598,587</u>

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, 2015

Changes in Fund Balance - Total Governmental Funds		\$420,422
<p>Amounts reported for governmental activities on the statement of activities are different because of the following:</p> <p>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.</p>		
Capital Outlay - Nondepreciable Capital Assets	585,615	
Capital Outlay - Depreciable Capital Assets	2,675,511	
Depreciation	(1,406,369)	1,854,757
<p>Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.</p>		
Delinquent Property Taxes	(5,061)	
Municipal Income Taxes	62,128	
Other Local Taxes	7,666	
Special Assessments	(23,977)	
Fees, Licenses, and Permits	75	
Intergovernmental	(42,639)	
Interest	(3,177)	(4,985)
<p>Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net position.</p>		
Special Assessment Bonds Payable	11,000	
OPWC Loans Payable	8,000	
Police Long-Term Liability	3,798	
Fire Long-Term Liability	4,336	
Capital Leases Payable	16,984	44,118
<p>Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net position.</p>		
		181
<p>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.</p>		
		(54,595)
<p>Except for amounts reported as deferred outflows/inflows, changes in the net pension liability are reported as pension expense on the statement of activities.</p>		
		(593,949)
<p>Contractually required contributions are reported as expenditures in the governmental funds, however, the statement of net position reports these amounts as deferred outflows.</p>		
		597,610
Change in Net Position of Governmental Activities		\$2,263,559

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$427,400	\$432,400	\$433,143	\$743
Municipal Income Taxes	2,965,000	2,965,000	3,077,242	112,242
Other Local Taxes	47,000	47,000	46,307	(693)
Charges for Services	286,800	296,300	293,390	(2,910)
Fees, Licenses, and Permits	34,800	44,800	34,648	(10,152)
Fines and Forfeitures	22,000	22,000	19,246	(2,754)
Intergovernmental	279,000	298,000	283,638	(14,362)
Interest	60,000	60,000	47,022	(12,978)
Other	131,200	148,200	120,360	(27,840)
<b>Total Revenues</b>	<b>4,253,200</b>	<b>4,313,700</b>	<b>4,354,996</b>	<b>41,296</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	1,584,655	1,679,455	1,615,614	63,841
Fire	928,050	923,050	896,048	27,002
Other	170,760	162,260	145,900	16,360
Public Health	239,128	237,628	236,217	1,411
Leisure Time Activities	38,336	42,336	25,445	16,891
Transportation	40,208	43,208	34,103	9,105
General Government	1,427,033	1,325,331	1,152,611	172,720
<b>Total Expenditures</b>	<b>4,428,170</b>	<b>4,413,268</b>	<b>4,105,938</b>	<b>307,330</b>
Excess of Revenues Over (Under) Expenditures	(174,970)	(99,568)	249,058	348,626
<u>Other Financing Sources (Uses)</u>				
Other Financing Sources	6,000	8,000	6,737	(1,263)
Advances In	0	0	82,000	82,000
Advances Out	0	0	(850)	(850)
Transfers Out	(305,000)	(298,500)	(298,243)	257
<b>Total Other Financing Sources (Uses)</b>	<b>(299,000)</b>	<b>(290,500)</b>	<b>(210,356)</b>	<b>80,144</b>
Changes in Fund Balance	(473,970)	(390,068)	38,702	428,770
Fund Balance Beginning of Year	475,876	475,876	475,876	0
Prior Year Encumbrances Appropriated	44,772	44,772	44,772	0
<b>Fund Balance End of Year</b>	<b>\$46,678</b>	<b>\$130,580</b>	<b>\$559,350</b>	<b>\$428,770</b>

See Accompanying Notes to the Basic Financial Statements



City of Bucyrus  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Safety Forces Levy Fund  
For the Year Ended December 31, 2015

	<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	\$1,201,500	\$1,201,500	\$1,502,468	\$300,968
Other	0	0	35,740	35,740
<b>Total Revenues</b>	<b>1,201,500</b>	<b>1,201,500</b>	<b>1,538,208</b>	<b>336,708</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	865,713	880,712	833,089	47,623
Fire	525,900	525,900	432,045	93,855
<b>Total Expenditures</b>	<b>1,391,613</b>	<b>1,406,612</b>	<b>1,265,134</b>	<b>141,478</b>
Excess of Revenues Over (Under) Expenditures	(190,113)	(205,112)	273,074	478,186
<u>Other Financing Uses</u>				
Transfers Out	(155,400)	(155,400)	(114,620)	40,780
Changes in Fund Balance	(345,513)	(360,512)	158,454	518,966
Fund Balance Beginning of Year	382,285	382,285	382,285	0
Prior Year Encumbrances Appropriated	40,013	40,013	40,013	0
<b>Fund Balance End of Year</b>	<b>\$76,785</b>	<b>\$61,786</b>	<b>\$580,752</b>	<b>\$518,966</b>

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Municipal Income Taxes	\$1,205,000	\$1,205,000	\$1,537,365	\$332,365
Intergovernmental	455,000	1,795,820	1,799,098	3,278
Interest	4,000	4,000	3,063	(937)
Other	1,500	1,500	13,695	12,195
Total Revenues	1,665,500	3,006,320	3,353,221	346,901
<u>Expenditures</u>				
Current:				
Transportation	2,308,446	3,964,266	3,668,269	295,997
Debt Service:				
Debt Retirement	8,000	8,000	8,000	0
Total Expenditures	2,316,446	3,972,266	3,676,269	295,997
Changes in Fund Balance	(650,946)	(965,946)	(323,048)	642,898
Fund Balance Beginning of Year	1,432,717	1,432,717	1,432,717	0
Prior Year Encumbrances Appropriated	405,937	405,937	405,937	0
Fund Balance End of Year	\$1,187,708	\$872,708	\$1,515,606	\$642,898

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus  
Statement of Fund Net Position  
Enterprise Funds  
December 31, 2015

	Water	Sewer	Solid Waste	Storm Water	Total
<u>Assets</u>					
<u>Current Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$2,290,089	\$452,044	\$375,252	\$1,631,349	\$4,748,734
Accounts Receivable	408,594	264,863	135,643	168,382	977,482
Due from Other Governments	1,441,014	0	0	0	1,441,014
Interfund Receivable	3,751	0	0	0	3,751
Prepaid Items	12,908	5,000	2,993	0	20,901
Materials and Supplies Inventory	287,848	7,735	0	0	295,583
<b>Total Current Assets</b>	<b>4,444,204</b>	<b>729,642</b>	<b>513,888</b>	<b>1,799,731</b>	<b>7,487,465</b>
<u>Non-Current Assets</u>					
Restricted Assets					
Equity in Pooled Cash and Cash Equivalents	167,382	0	0	0	167,382
Nondepreciable Capital Assets	9,992,938	33,000	0	0	10,025,938
Depreciable Capital Assets, Net	6,811,164	4,326,037	239,124	6,351,843	17,728,168
<b>Total Non-Current Assets</b>	<b>16,971,484</b>	<b>4,359,037</b>	<b>239,124</b>	<b>6,351,843</b>	<b>27,921,488</b>
<b>Total Assets</b>	<b>21,415,688</b>	<b>5,088,679</b>	<b>753,012</b>	<b>8,151,574</b>	<b>35,408,953</b>
<u>Deferred Outflows of Resources</u>					
Pension	112,015	62,230	49,784	12,446	236,475
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	37,798	18,148	15,560	0	71,506
Accounts Payable	15,410	34,402	21,361	2,624	73,797
Contracts Payable	1,466,477	0	0	32,275	1,498,752
Compensated Absences Payable	39,904	12,651	15,900	3,068	71,523
Due to Other Governments	18,213	8,967	7,732	1,582	36,494
Retainage Payable	522,731	0	0	0	522,731
Accrued Interest Payable	0	396	0	0	396
Notes Payable	0	125,000	0	0	125,000
Interfund Payable	63,576	63,576	70,547	63,576	261,275
OWDA Loans Payable	143,207	350,515	0	0	493,722
OPWC Loans Payable	13,277	3,633	0	27,324	44,234
<b>Total Current Liabilities</b>	<b>2,320,593</b>	<b>617,288</b>	<b>131,100</b>	<b>130,449</b>	<b>3,199,430</b>
<u>Non-Current Liabilities</u>					
Deposits Held and Due to Others	167,382	0	0	0	167,382
Compensated Absences Payable	152,500	49,044	23,582	13,684	238,810
OWDA Loans Payable	9,115,622	1,550,282	0	0	10,665,904
OPWC Loans Payable	37,277	98,101	0	334,773	470,151
Net Pension Liability	636,711	353,729	282,983	70,745	1,344,168
<b>Total Non-Current Liabilities</b>	<b>10,109,492</b>	<b>2,051,156</b>	<b>306,565</b>	<b>419,202</b>	<b>12,886,415</b>
<b>Total Liabilities</b>	<b>12,430,085</b>	<b>2,668,444</b>	<b>437,665</b>	<b>549,651</b>	<b>16,085,845</b>
<u>Deferred Inflows of Resources</u>					
Pension	11,186	6,214	4,971	1,244	23,615
<u>Net Position</u>					
Net Investment in Capital Assets	7,899,925	2,231,506	239,124	5,989,746	16,360,301
Unrestricted	1,186,507	244,745	121,036	1,623,379	3,175,667
<b>Total Net Position</b>	<b>\$9,086,432</b>	<b>\$2,476,251</b>	<b>\$360,160</b>	<b>\$7,613,125</b>	<b>\$19,535,968</b>

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, 2015

	Water	Sewer	Solid Waste	Storm Water	Total
<u>Operating Revenues</u>					
Charges for Services	\$2,958,770	\$1,706,098	\$834,416	\$851,622	\$6,350,906
Other	18,096	14,822	2,454	68	35,440
Total Operating Revenues	<u>2,976,866</u>	<u>1,720,920</u>	<u>836,870</u>	<u>851,690</u>	<u>6,386,346</u>
<u>Operating Expenses</u>					
Personal Services	1,173,573	614,155	437,898	112,715	2,338,341
Contractual Services	190,936	306,805	252,586	123,350	873,677
Materials and Supplies	564,395	205,028	21,450	16,469	807,342
Depreciation	297,098	396,237	28,890	154,459	876,684
Other	64,503	63,576	63,576	63,576	255,231
Total Operating Expenses	<u>2,290,505</u>	<u>1,585,801</u>	<u>804,400</u>	<u>470,569</u>	<u>5,151,275</u>
Operating Income	<u>686,361</u>	<u>135,119</u>	<u>32,470</u>	<u>381,121</u>	<u>1,235,071</u>
<u>Non-Operating Revenues (Expenses)</u>					
Interest Expense	(21,802)	(91,148)	0	0	(112,950)
Gain on Disposal of Capital Assets	3,751	0	9,600	0	13,351
Total Non-Operating Revenues (Expenses)	<u>(18,051)</u>	<u>(91,148)</u>	<u>9,600</u>	<u>0</u>	<u>(99,599)</u>
Income before Contributions	668,310	43,971	42,070	381,121	1,135,472
Capital Contributions	72,179	0	0	0	72,179
Changes in Net Position	740,489	43,971	42,070	381,121	1,207,651
Net Position Beginning of Year - Restated (Note 3)	<u>8,345,943</u>	<u>2,432,280</u>	<u>318,090</u>	<u>7,232,004</u>	<u>18,328,317</u>
Net Position End of Year	<u>\$9,086,432</u>	<u>\$2,476,251</u>	<u>\$360,160</u>	<u>\$7,613,125</u>	<u>\$19,535,968</u>

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus  
Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 2015

	Water	Sewer	Solid Waste	Storm Water	Total
Increases (Decreases) in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$2,978,331	\$1,742,602	\$835,920	\$803,710	\$6,360,563
Cash Payments for Personal Services	(1,062,697)	(599,418)	(432,677)	(103,758)	(2,198,550)
Cash Payments for Contractual Services	(191,989)	(307,166)	(251,228)	(116,493)	(866,876)
Cash Payments to Vendors	(707,048)	(245,541)	(43,758)	(19,982)	(1,016,329)
Cash Payments for					
Transactions with Other Funds	(63,829)	(63,829)	(63,829)	(63,829)	(255,316)
Cash Received from Other Revenues	18,096	14,822	9,425	68	42,411
Cash Payments for Other Expenses	(927)	0	0	0	(927)
Cash Received from Deposits	70,298	0	0	0	70,298
Cash Payments for Deposits Refunded	(64,770)	0	0	0	(64,770)
Net Cash Provided by Operating Activities	<u>975,465</u>	<u>541,470</u>	<u>53,853</u>	<u>499,716</u>	<u>2,070,504</u>
<u>Cash Flows from Noncapital</u>					
<u>Financing Activities</u>					
Advances Out	(60,000)	0	0	0	(60,000)
<u>Cash Flows from Capital</u>					
<u>and Related Financing Activities</u>					
Principal Paid on OWDA Loans	(138,515)	(336,838)	0	0	(475,353)
Principal Paid on OPWC Loans	(13,277)	(3,633)	0	(27,324)	(44,234)
Interest Paid on OWDA Loans	(21,802)	(86,602)	0	0	(108,404)
Interest Paid on Bond Anticipation Notes	0	(4,150)	0	0	(4,150)
Proceeds of Bond Anticipation Notes	0	125,000	0	0	125,000
Proceeds from OWDA Loans	6,906,139	0	0	0	6,906,139
Gain on Disposal of Capital Assets	0	0	9,600	0	9,600
Acquisition of Capital Assets	(6,568,435)	0	(153,000)	0	(6,721,435)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>164,110</u>	<u>(306,223)</u>	<u>(143,400)</u>	<u>(27,324)</u>	<u>(312,837)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,079,575	235,247	(89,547)	472,392	1,697,667
Cash and Cash Equivalents Beginning of Year	<u>1,377,896</u>	<u>216,797</u>	<u>464,799</u>	<u>1,158,957</u>	<u>3,218,449</u>
Cash and Cash Equivalents End of Year	<u>\$2,457,471</u>	<u>\$452,044</u>	<u>\$375,252</u>	<u>\$1,631,349</u>	<u>\$4,916,116</u>

(continued)

City of Bucyrus  
Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 2015  
(continued)

	Water	Sewer	Solid Waste	Storm Water	Total
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>					
Operating Income	\$686,361	\$135,119	\$32,470	\$381,121	\$1,235,071
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>					
Depreciation	297,098	396,237	28,890	154,459	876,684
Changes in Assets and Liabilities:					
Increase in Accounts Receivable	(38,410)	(5,908)	(20,361)	(61,806)	(126,485)
(Increase) Decrease in Prepaid Items	(1,706)	(369)	1,823	0	(252)
(Increase) Decrease in Materials and Supplies In	(26,616)	4,912	0	0	(21,704)
Increase (Decrease) in Accrued Wages Payable	3,667	(14)	1,719	0	5,372
Increase (Decrease) in Accounts Payable	(4,350)	2,943	(908)	(2,292)	(4,607)
Increase (Decrease) in Contracts Payable	(53,063)	0	0	19,530	(33,533)
Decrease in Due to Other Governments	(6,910)	(11,665)	(1,495)	(336)	(20,406)
Increase (Decrease) in Interfund Payable	(253)	(253)	6,718	(253)	5,959
Increase in Deposits Held and Due to Others	5,528	0	0	0	5,528
Increase in Compensated Absences Payable	122,902	25,347	8,900	10,269	167,418
Decrease in Net Pension Liability	(11,738)	(6,520)	(5,217)	(1,306)	(24,781)
Decrease in Deferred Outflows - Pension	8,116	4,509	3,608	902	17,135
Decrease in Deferred Inflows - Pension	(5,161)	(2,868)	(2,294)	(572)	(10,895)
Net Cash Provided by Operating Activities	<u>\$975,465</u>	<u>\$541,470</u>	<u>\$53,853</u>	<u>\$499,716</u>	<u>\$2,070,504</u>

Non-Cash Capital Transactions

At December 31, 2015, the Water enterprise fund had receivables related to the acquisition of capital assets, in the amount of \$55,964 and \$1,385,050.

At December 31, 2015, the Water enterprise fund accepted a donation of capital assets from governmental funds, in the amount of \$16,215.

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus  
Statement of Fiduciary Assets and Liabilities  
Agency Funds  
December 31, 2015

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	<u><u>\$32,657</u></u>
<u>Liabilities</u>	
Deposits Held and Due to Others	<u><u>\$32,657</u></u>

See Accompanying Notes to the Basic Financial Statements

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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

**A. The City**

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

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

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

**B. Reporting Entity**

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

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

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

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the City in that the City approves the budget, the issuance of debt, or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. There were no component units of the City of Bucyrus in 2015.



**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**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 22 and Note 23 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 24 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, 2015**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Proprietary Funds

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

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

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

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are not available to support the City's own programs. The City did not have any trust funds in 2015. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City's agency funds account for deposits from individuals planning the excavation or requesting the vacation of a street or alley and for insurance proceeds to secure proper handling of fire damaged structures.

C. Measurement Focus

Government-Wide Financial Statements

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Fund Financial Statements

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the City, deferred outflows of resources are reported on the government-wide and enterprise funds statement of net position for pension and explained in Note 14 to the basic financial statements.

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 until that time. For the City, deferred inflows of resources include property taxes, unavailable revenue, and pension. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 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, other local 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. For further details on unavailable revenue, refer to the reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities on page 19. Deferred inflows of resources related to pension are reported on the government-wide and enterprise funds statement of net position and explained in Note 14 to the basic financial statements.

Expenses/Expenditures

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

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

E. Budgetary Process

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

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

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

**F. Cash and Investments**

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

During 2015, the City invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s net asset value per share, which is the price the investment could be sold for on December 31, 2015.

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 2015 was \$57,784 which includes \$54,035 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, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

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. Restricted Assets

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

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

J. Capital Assets

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

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

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

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

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

**K. Interfund Receivables/Payables**

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

**L. Compensated Absences**

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

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



**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

M. Accrued Liabilities and Long-Term Obligations

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

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

N. Net Position

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

O. Fund Balance

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

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

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

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

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

Assigned - Amounts in the assigned classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by City Council. Fund balance policy of City Council authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully approved and for certain recreation activities.

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

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

**P. Operating Revenues and Expenses**

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

**Q. Capital Contributions**

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

**R. Interfund Transactions**

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

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

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

**S. Pension**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the pension plans, and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

**T. 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 AND RESTATEMENT OF NET POSITION**

For 2015, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68". GASB Statement No. 68 established standards for measuring and recognizing pension liabilities, deferred outflows and deferred inflows of resources, and pension expenses/expenditures. The implementation of this statement had the following effect on net position as previously reported on December 31, 2014.

	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Storm Water</u>
Net Position at December 31, 2014	\$8,890,608	\$2,734,872	\$560,163	\$7,292,523
Net Pension Liability	(622,330)	(345,739)	(276,591)	(69,148)
Deferred Outflows - Payment Subsequent to Measurement Date	77,665	43,147	34,518	8,629
Adjusted Net Position at December 31, 2014	<u>\$8,345,943</u>	<u>\$2,432,280</u>	<u>\$318,090</u>	<u>\$7,232,004</u>

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION** (continued)

	Governmental Activities	Business-Type Activity/Enterprise Fund
Net Position December 31, 2014	\$21,683,934	\$19,478,166
Net Pension Liability	(5,652,490)	(1,313,808)
Deferred Outflows - Payment Subsequent to Measurement Date	524,229	163,959
Restated Net Position December 31, 2014	\$16,555,673	\$18,328,317

Other than employer contributions subsequent to the measurement date, the City made no restatement for deferred outflows or deferred inflows of resources as the information needed to generate these restatements was not available.

**NOTE 4 - ACCOUNTABILITY AND COMPLIANCE**

**A. Accountability**

At December 31, 2015, the following funds had deficit fund balance:

Fund	Deficit
Special Revenue Funds	
Police Pension	\$18,052
Fire Pension	20,398

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.

**B. Compliance**

The General Fund had expenditures plus encumbrances in excess of appropriations for the contractual services account within the public health services program, for the year ended December 31, 2015, in the amount of \$1000. The Auditor will ensure that expenditures do not exceed amounts appropriated.

**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 Safety Forces Levy and Street Maintenance and Repair special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING** (continued)

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

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

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

	Changes in Fund Balance		
	General	Safety Forces Levy	Street Maintenance and Repair
GAAP Basis	\$81,016	\$158,474	\$185,123
<b><u>Increases (Decreases) Due To</u></b>			
Revenue Accruals:			
Accrued 2014, Received in Cash 2015	476,491	93,460	131,378
Accrued 2015, Not Yet Received in Cash	(493,581)	(107,528)	(272,764)
Expenditure Accruals:			
Accrued 2014, Paid in Cash 2015	(375,567)	(11,001)	(192,209)
Accrued 2015, Not Yet Paid in Cash	280,307	19,341	339,664
Cash Adjustments:			
Unrecorded Activity 2014	886	7,594	8,224
Unrecorded Activity 2015	8,866	(159)	(376)
Prepaid Items	(6,602)	0	(371)
Materials and Supplies Inventory	490	0	(17,510)
Advances In	82,000	0	0
Advances Out	(850)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(14,754)	(1,727)	(504,207)
Budget Basis	<u>\$38,702</u>	<u>\$158,454</u>	<u>(\$323,048)</u>

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 6 - DEPOSITS AND INVESTMENTS** (continued)

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$1,075,688 of the City's bank balance of \$5,386,373 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

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

Investments

As of December 31, 2015, the City had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Negotiable Certificates of Deposit	\$398,271	10/24/16
Negotiable Certificates of Deposit	139,189	07/30/18
Negotiable Certificates of Deposit	345,369	10/22/18
Negotiable Certificates of Deposit	67,676	10/24/18
Negotiable Certificates of Deposit	245,847	10/29/18
Negotiable Certificates of Deposit	246,573	10/16/19
Negotiable Certificates of Deposit	246,521	10/23/19
Negotiable Certificates of Deposit	173,091	04/30/20
Negotiable Certificates of Deposit	245,708	10/28/20
Federal Home Loan Bank Notes	174,753	05/24/17
Federal Home Loan Mortgage Corporation Notes	254,873	05/26/17
Federal Home Loan Mortgage Corporation Notes	249,720	12/18/17
Federal Home Loan Mortgage Corporation Notes	497,180	10/29/18
Federal Home Loan Mortgage Corporation Notes	249,278	12/17/19

(continued)

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 6 - DEPOSITS AND INVESTMENTS** (continued)

	<u>Fair Value</u>	<u>Maturity</u>
Federal Home Loan Mortgage Corporation Notes	\$192,997	11/05/20
Federal National Mortgage Association Notes	60,000	11/25/20
Federal Farm Credit Bank Notes	49,734	05/19/20
Mutual Funds	5,538	34 Days
STAR Ohio	78,648	49.4 Days
	<u>\$3,920,966</u>	

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

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

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

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Negotiable Certificates of Deposit	\$2,108,245	53.77%
Federal Home Loan Bank	174,753	4.46
Federal Home Loan Mortgage Corporation	1,444,048	36.83
Federal National Mortgage Association	60,000	1.53
Federal Farm Credit Bank	49,734	1.27

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2015 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, and special assessments. 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 \$41,086, will not be received within one year. At December 31, 2015, there were no delinquent special assessments.



**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 7 - RECEIVABLES** (continued)

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Homestead and Rollback	\$36,237
Local Government	91,347
Cigarette Tax	1,072
Fines and Forfeitures	842
United States Department of Justice	1,572
Total General Fund	131,070
Street Maintenance and Repair	
Gasoline Tax	190,849
Motor Vehicle License Tax	39,370
Ohio Department of Transportation	127,025
Total Street Maintenance and Repair	357,244
Total Major Funds	488,314
Nonmajor Funds	
State Highway	
Gasoline Tax	15,474
Motor Vehicle License Tax	3,192
Total State Highway	18,666
Airport Grant	
Federal Aviation Administration	14,763
Ohio Crime Victims Grant	
Ohio Crime Victims Assistance	41,584
Police Pension	
Homestead and Rollback	3,153
Fire Pension	
Homestead and Rollback	3,153
Drug Law Enforcement	
Fines	47
Total Nonmajor Funds	81,366
Total Governmental Activities	\$569,680
 Business-Type Activities	
Major Fund	
Water	
Ohio Public Works Commission	\$55,964
Ohio Water Development Authority	1,385,050
Total Business-Type Activities	\$1,441,014

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 8 - MUNICIPAL INCOME TAXES**

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

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

**NOTE 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 2015 represent the collection of 2014 taxes. Real property taxes received in 2015 were levied after October 1, 2014, on the assessed values as of January 1, 2014, 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 2015 represent the collection of 2014 taxes. Public utility real and tangible personal property taxes received in 2015 became a lien on December 31, 2013, were levied after October 1, 2014, 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.

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2015, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2015 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.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 9 - PROPERTY TAXES** (continued)

The full tax rate for all City operations for the year ended December 31, 2015, was \$4.30 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2015 property tax receipts were based are as follows:

Category	Amount
Real Property	
Agricultural	\$610,810
Residential	104,299,480
Commercial	27,250,170
Industrial	11,015,080
Public Utility Property	
Real	41,920
Personal	7,592,580
Total Assessed Value	<u>\$150,810,040</u>

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2015, was as follows:

	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$2,155,717	\$396,200	\$0	\$2,551,917
Construction in Progress	592,727	189,415	(178,208)	603,934
Total Nondepreciable Capital Assets	<u>2,748,444</u>	<u>585,615</u>	<u>(178,208)</u>	<u>3,155,851</u>
Depreciable Capital Assets				
Buildings	1,610,094	0	0	1,610,094
Improvements Other Than Buildings	1,388,712	178,208	0	1,566,920
Streets	46,247,606	2,303,335	(209,786)	48,341,155
Bridges	900,980	0	0	900,980
Equipment	1,662,719	12,250	(39,950)	1,635,019
Furniture and Fixtures	16,200	0	0	16,200
Vehicles	2,498,783	359,926	0	2,858,709
Total Depreciable Capital Assets	<u>54,325,094</u>	<u>2,853,719</u>	<u>(249,736)</u>	<u>56,929,077</u>

(continued)

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 10 - CAPITAL ASSETS** (continued)

	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
Governmental Activities (continued)				
Less Accumulated Depreciation for				
Buildings	(\$1,240,072)	(\$38,526)	\$0	(\$1,278,598)
Improvements Other Than Buildings	(1,126,303)	(46,243)	0	(1,172,546)
Streets	(33,964,660)	(1,094,632)	209,786	(34,849,506)
Bridges	(855,932)	(18,020)	0	(873,952)
Equipment	(1,109,715)	(83,646)	39,950	(1,153,411)
Furniture and Fixtures	(16,200)	0	0	(16,200)
Vehicles	(1,645,799)	(125,302)	0	(1,771,101)
Total Accumulated Depreciation	<u>(39,958,681)</u>	<u>(1,406,369)</u>	<u>249,736</u>	<u>(41,115,314)</u>
Total Depreciable Capital Assets, Net	<u>14,366,413</u>	<u>1,447,350</u>	<u>0</u>	<u>15,813,763</u>
Governmental Activities Capital Assets, Net	<u>\$17,114,857</u>	<u>\$2,032,965</u>	<u>(\$178,208)</u>	<u>\$18,969,614</u>
	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$1,083,832	\$0	\$0	\$1,083,832
Construction in Progress	545,888	8,396,218	0	8,942,106
Total Nondepreciable Capital Assets	<u>1,629,720</u>	<u>8,396,218</u>	<u>0</u>	<u>10,025,938</u>
Depreciable Capital Assets				
Buildings	9,448,316	0	0	9,448,316
Improvements Other Than Buildings	5,263,259	0	0	5,263,259
Water, Sewer, and Storm Water Lines	20,978,582	0	0	20,978,582
Equipment	2,951,716	91,963	(48,974)	2,994,705
Vehicles	452,552	238,677	(136,084)	555,145
Total Depreciable Capital Assets	<u>39,094,425</u>	<u>330,640</u>	<u>(185,058)</u>	<u>39,240,007</u>
Less Accumulated Depreciation for				
Buildings	(6,452,990)	(325,481)	0	(6,778,471)
Improvements Other Than Buildings	(3,221,165)	(101,277)	0	(3,322,442)
Water, Sewer, and Storm Water Lines	(8,778,521)	(311,820)	0	(9,090,341)
Equipment	(2,040,944)	(101,191)	48,974	(2,093,161)
Vehicles	(326,593)	(36,915)	136,084	(227,424)
Total Accumulated Depreciation	<u>(20,820,213)</u>	<u>(876,684)</u>	<u>185,058</u>	<u>(21,511,839)</u>
Total Depreciable Capital Assets, Net	<u>18,274,212</u>	<u>(546,044)</u>	<u>0</u>	<u>17,728,168</u>
Business-Type Activities Capital Assets, Net	<u>\$19,903,932</u>	<u>\$7,850,174</u>	<u>\$0</u>	<u>\$27,754,106</u>

The Water enterprise fund accepted contributions of depreciable capital assets from governmental funds and outside sources, with a fair value of \$16,215 and \$55,964, respectively.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 10 - CAPITAL ASSETS** (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
Security of Persons and Property - Police	\$63,555
Security of Persons and Property - Fire	41,504
Leisure Time Activities	11,434
Transportation	1,261,656
General Government	28,220
Total Depreciation Expense - Governmental Activities	\$1,406,369

**NOTE 11 - INTERFUND RECEIVABLES/PAYABLES**

At December 31, 2015, the General Fund had an interfund receivable, in the amount of \$255,154; \$63,576, \$63,576, \$63,576, and \$63,576, respectively, from the Water, Sewer, Solid Waste, and Storm Water enterprise funds for services provided to those funds and \$850 from other governmental funds for cash flow resources provided to that fund until the receipt of grant monies.

At December 31, 2015, the Street Maintenance and Repair special revenue fund, other governmental funds, and the Water enterprise fund, had an interfund receivable, in the amount of \$2,500, \$720, and \$3,751, respectively, from the Solid Waste enterprise fund from sale proceeds incorrectly recorded in the fund.

**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 2015, the City had the following insurance coverage:

Type of Coverage	Coverage	Deductible
Property (building and contents)	\$19,909,124	\$1,000
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	19,909,124	1,000

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 12 - RISK MANAGEMENT** (continued)

There has been no significant reduction in insurance coverage from 2014 and no insurance settlement has exceeded insurance coverage during the last three years.

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 - SIGNIFICANT COMMITMENTS**

The City has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2015:

Vendor	Contract Amount	Amount Paid as of 12/31/15	Outstanding Balance
Bucyrus Road Materials, Inc.	\$882,043	\$744,424	\$137,619
Bradstetter Carroll, Inc.	630,000	447,803	182,197
Danis Industrial Construction Company	22,274,000	4,681,403	17,592,597
Underground Utilities Services, Inc.	2,232,049	1,053,073	1,178,976
Jones & Henry Engineers	1,419,800	294,475	1,125,325

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2016 are as follows:

General Fund	\$14,754
Street Maintenance and Repair Fund	504,207
	\$518,961

**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

**Net Pension Liability**

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions, between an employer and its employees, of salaries and benefits for employee services. Pensions are provided to an employee on a deferred payment basis as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 14 - DEFINED BENEFIT PENSION PLANS** (continued)

The net pension liability represents the City's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables including estimated average life expectancies, earnings on investments, cost of living adjustments, and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the City's obligation for this liability to annually required payments. The City cannot control benefit terms or the manner in which pensions are financed; however, the City does receive the benefit of employees' services in exchange for compensation, including pension.

GASB Statement No. 68 assumes the liability is solely the obligation of the employer because (1) they benefit from employee services, and (2) State statute requires all funding to come from the employers. All contributions to date have come solely from the employer (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within thirty years. If the amortization period exceeds thirty years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually required pension contribution outstanding at the end of the year is included as an intergovernmental payable on both the accrual and modified accrual basis of accounting.

**Plan Description - Ohio Public Employees Retirement System (OPERS)**

Plan Description - City employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. City employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 14 - DEFINED BENEFIT PENSION PLANS** (continued)

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS' CAFR referenced above for additional information).

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 years	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 years
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 years

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.



**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 14 - DEFINED BENEFIT PENSION PLANS** (continued)

When a benefit recipient has received benefits for twelve months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows.

	State and Local	Public Safety	Law Enforcement
<b>2015 Statutory Maximum Contribution Rates</b>			
Employer	14.0%	18.1%	18.1%
Employee	10.0 %	*	**
 <b>2015 Actual Contribution Rates</b>			
Employer			
Pension	12.0 %	16.1 %	16.1 %
Postemployment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

\* This rate is determined by OPERS' Board and has no maximum rate established by the ORC.

\*\* This rate is also determined by OPERS' Board but is limited by the ORC to not more than 2 percent greater than the public safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$289,043 for 2015. Of this amount, \$27,413 is reported as an intergovernmental payable.

**Plan Description - Ohio Police and Fire Pension Fund (OPF)**

Plan Description - Full-time police and firefighters participate in the Ohio Police and Fire Pension Fund (OPF), a cost-sharing multiple-employer defined benefit pension plan administered by OPF. OPF provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OPF issues a publicly available financial report that includes financial information, required supplementary information, and detailed information about OPF's fiduciary net position that may be obtained by visiting the OPF website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 14 - DEFINED BENEFIT PENSION PLANS** (continued)

Upon attaining a qualifying age with sufficient years of service, an OPF member may retire and receive a lifetime monthly pension. OPF offers four types of service retirement; normal, service commuted, age/service commuted, and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member's average annual salary. The following discussion of the pension formula relates to normal service retirement.

For members hired after July 1, 2013, the minimum retirement age is fifty-two for normal service retirement with at least twenty-five years of service credit. For members hired on or before July 1, 2013, the minimum retirement age is forty-eight for normal service retirement with at least twenty-five years of service credit.

The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5 percent for each of the first twenty years of service credit, 2 percent for each of the next five years of service credit, and 1.5 percent for each year of service credit in excess of twenty-five years. The maximum pension of 72 percent of the allowable average annual salary is paid after thirty-three years of service credit.

Under normal service retirement, retired members who are at least fifty-five years old and have been receiving OPF benefits for at least one year may be eligible for a cost of living allowance adjustment. The age fifty-five provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit and statutory survivors.

Members retiring under normal service retirement, with less than fifteen years of service credit on July 1, 2013, will receive a COLA equal to either 3 percent or the percent increase, if any, in the Consumer Price Index over the twelve month period ending on September 30 of the immediately preceding year, whichever is less. The COLA amount for members with at least fifteen years of service credit as of July 1, 2013, is equal to 3 percent of their base pension or disability benefit.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows.

	Police	Firefighters
<b>2015 Statutory Maximum Contribution Rates</b>		
Employer	19.50%	24.00%
Employee		
January 1, 2015, through July 1, 2015	11.50 %	11.50 %
July 2, 2015, through December 31, 2015	12.25 %	12.25 %

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 14 - DEFINED BENEFIT PENSION PLANS** (continued)

	Police	Firefighters
<b>2015 Actual Contribution Rates</b>		
Employer		
Pension	19.00 %	23.50 %
Postemployment Health Care Benefits	.50	.50
Total Employer	19.50 %	24.00 %
Employee		
January 1, 2015, through July 1, 2015	11.50 %	11.50 %
July 2, 2015, through December 31, 2015	12.25 %	12.25 %

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution was \$473,321 for 2015. Of this amount, \$45,333 is reported as an intergovernmental payable.

In addition to current contributions, the City pays installments on a specific liability the City incurred when the State of Ohio established the Statewide pension system for police and firefighters in 1967. As of December 31, 2015, this liability was \$250,112 payable in semi-annual payments through 2035.

**Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension**

The net pension liability for OPERS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF's total pension liability was measured as of December 31, 2014, and was determined by rolling forward the total pension liability as of January 1, 2014, to December 31, 2014. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

	OPERS	OPF	Total
Proportionate Share of the Net Pension Liability	\$2,358,190	\$4,958,172	\$7,316,362
Proportion of the Net Pension Liability	0.01955200%	0.09570990%	
Pension Expense	\$256,515	\$483,647	\$740,162

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 14 - DEFINED BENEFIT PENSION PLANS** (continued)

At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

	OPERS	OPF	Total
<b>Deferred Outflows of Resources</b>			
Net difference between projected and actual earnings on pension plan investments	\$125,826	\$213,693	\$339,519
City contributions subsequent to the measurement date	289,043	473,321	762,364
Total Deferred Outflows of Resources	\$414,869	\$687,014	\$1,101,883
<b>Deferred Inflows of Resources</b>			
Difference between expected and actual experience	\$41,429	\$0	\$41,429

\$762,364 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	OPERS	OPF	Total
Year Ending December 31,			
2016	\$12,341	\$53,423	\$65,764
2017	12,341	53,423	65,764
2018	28,257	53,423	81,680
2019	31,458	53,424	84,882
Total	\$84,397	\$213,693	\$298,090

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent, including wage inflation
COLA or Ad Hoc COLA	3 percent simple
Investment Rate of Return	8 percent
Actuarial Cost Method	individual entry age

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 14 - DEFINED BENEFIT PENSION PLANS** (continued)

Mortality rates were based on the RP-2000 Mortality Table projected twenty years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 Mortality Table with no projections. For males, 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The Defined Benefits portfolio includes the investment assets of the traditional pension plan, the defined benefit component of the combined plan, the annuitized accounts of the member-directed plan, and the VEBA Trust. Within the Defined Benefits portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money-weighted rate of return, net of investment expenses, for the Defined Benefits portfolio was 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefits portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plan. The table below displays the board approved asset allocation policy for 2014 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other Investments	18.00	4.59
Total	100.00 %	5.28 %

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 14 - DEFINED BENEFIT PENSION PLANS** (continued)

Discount Rate - The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the City's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7 percent) or one percentage point higher (9 percent) than the current rate.

	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
City's Proportionate Share of the Net Pension Liability	\$4,338,393	\$2,358,190	\$690,381

**Actuarial Assumptions - OPF**

OPF's total pension liability as of December 31, 2014, is based on the results of an actuarial valuation date of January 1, 2014, and rolled forward using generally accepted actuarial procedures. The total pension liability is determined by OPF's actuaries in accordance with GASB Statement No. 67 as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, salary increases, disabilities, retirements, and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications as actual results are compared with past expectations and new estimates are made about the future.

Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation prepared as of January 1, 2014, are presented below.

Valuation Date	January 1, 2014
Actuarial Cost Method	entry age normal
Investment Rate of Return	8.25 percent
Projected Salary Increases	4.25 percent to 11 percent
Payroll Increases	3.75 percent
Inflation Assumptions	3.25 percent
Cost of Living Adjustments	2.6 percent and 3 percent

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 14 - DEFINED BENEFIT PENSION PLANS** (continued)

Mortality rates are based on the RP-2000 Combined Table, age adjusted as follows. For active members, set back six years. For disability retirements, set forward five years for police and three years for firefighters. For service retirements, set back zero years for police and two years for firefighters. For beneficiaries, set back zero years. The rates are applied on a fully generational basis, with a base year of 2009, using mortality improvement Scale AA.

The most recent experience study was completed January 1, 2012.

The long-term expected rate of return on pension plan investments was determined using a building block approach and assumes a time horizon as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OPF's target asset allocation as of December 31, 2014, are summarized below.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	- %	(0.25) %
Domestic Equities	16.00	4.47
Non-U.S. Equities	16.00	4.47
Core Fixed Income*	20.00	1.62
Global Inflation Protected*	20.00	1.33
High Yield	15.00	3.39
Real Estate	12.00	3.93
Private Markets	8.00	6.98
Timber	5.00	4.92
Master Limited Partnerships	8.00	7.03
Total	120.00 %	

\* levered 2x

OPF's Board of Trustees has incorporated the "risk parity" concept into OPF's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall total portfolio risk without sacrificing return and creating a more risk balanced portfolio based on the relationship between asset classes and economic environments. From the notional portfolio perspective above, the total portfolio may be levered up to 1.2 times due to the application of leverage in certain fixed income asset classes.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 14 - DEFINED BENEFIT PENSION PLANS** (continued)

Discount Rate - The total pension liability was calculated using the discount rate of 8.25 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return of 8.25 percent. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - Net pension liability is sensitive to changes in the discount rate and, to illustrate the potential impact, the following table presents the net pension liability calculated using the discount rate of 8.25 percent as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.25 percent) or one percentage point higher (9.25 percent) than the current rate.

	1% Decrease (7.25%)	Current Discount Rate (8.25%)	1% Increase (9.25%)
City's Proportionate Share of the Net Pension Liability	\$6,857,902	\$4,958,172	\$3,349,678

**NOTE 15 - 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 two cost-sharing multiple-employer defined benefit postemployment health care trusts which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a health reimbursement arrangement, and Medicare Part B premium reimbursements to qualifying benefit recipients of both the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 45. See OPERS' CAFR referenced below for additional information.



**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 15 - POSTEMPLOYMENT BENEFITS** (continued)

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their 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 earnable salary of active members. In 2015, state and local employers contributed 14 percent of earnable salary. This is the maximum employer contribution rate permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees and the traditional pension and combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a retiree medical account for member-directed plan members.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. The portion of the employer contribution allocated to health care for members in both the traditional pension and combined plans was 2 percent for 2015. As recommended by the OPERS actuary, the portion of the employer contribution allocated to health care beginning January 1, 2016, remained at 2 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the VEBA for participants in the member-directed plan was 4.5 percent for 2015.

Substantially all of the City's contribution allocated to fund postemployment health care benefits relates to the cost-sharing multiple-employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014, and 2013 was \$48,174, \$47,941, and \$22,936, respectively. For 2015, 91 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 15 - POSTEMPLOYMENT BENEFITS** (continued)

**B. Police and Fire Pension Fund**

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

OPF provides access to postretirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or statutory survivor benefit, 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 writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164 or by visiting the OPF website at [www.op-f.org](http://www.op-f.org).

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 to contribute to the pension plan at rates expressed as a percentage of the 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 2015, the employer contribution allocated to the health care plan was .5 percent of covered payroll. The amount of the 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.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 15 - POSTEMPLOYMENT BENEFITS** (continued)

The City's contribution to OPF for the years ended December 31, 2015, 2014, and 2013, was \$484,558, \$409,995, and \$376,743, respectively, of which \$11,237, \$9,455, and \$63,505 was allocated to the health care plan. For 2015, 90 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 2014 and 2013.

**NOTE 16 - 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 960 or 1,835 hours as defined by contract.

**NOTE 17 - NOTES PAYABLE**

The changes in the City's notes payable during 2015 were as follows:

	Interest Rate	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
<u>Business - Type Activities</u>					
<u>General Obligation Bond Anticipation Notes</u>					
2015 Sewer Treatment Plant	2.00%	\$0	\$125,000	\$0	\$125,000

According to Ohio law, notes may be issued in anticipation of bond proceeds or for up to 50 percent of anticipated revenue collections.

On November 4, 2015, the City issued \$125,000 in bond anticipation notes for improvements to the sewer treatment plant. The notes mature on November 3, 2016.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 18 - LONG-TERM OBLIGATIONS**

The City's long-term obligations activity for the year ended December 31, 2015, was as follows:

	Interest Rate	Restated Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015	Due Within One Year
<b><u>Governmental Activities</u></b>						
Special Assessment Bonds						
with Governmental Commitment						
1999 Marion Road Sewer						
(Original Amount \$151,000)	5.00%	\$40,000	\$0	\$8,000	\$32,000	\$8,000
2000 State Route 4						
(Original Amount \$540,000)	6.00	18,000	0	3,000	15,000	3,000
Total Special Assessment Bonds		58,000	0	11,000	47,000	11,000
Other Long-Term Obligations						
OPWC Loans						
#CP32J Street Maintenance						
(Original Amount \$200,000)	0.00	148,000	0	8,000	140,000	8,000
Net Pension Liability						
Ohio Public Employees						
Retirement System		991,118	22,904	0	1,014,022	0
Ohio Police and Fire		4,661,372	296,800	0	4,958,172	0
Total Net Pension Liability		5,652,490	319,704	0	5,972,194	0
Police Long-Term Liability		120,580	0	3,798	116,782	3,961
Fire Long-Term Liability		137,666	0	4,336	133,330	4,523
Capital Leases Payable						
(Original Amount \$75,968)	7.50	54,869	0	16,984	37,885	18,258
Compensated Absences Payable						
		726,434	149,011	94,416	781,029	129,735
Total Other Long-Term Obligations		6,840,039	468,715	127,534	7,181,220	164,477
Total Governmental Activities		\$6,898,039	\$468,715	\$138,534	\$7,228,220	\$175,477

	Interest Rate	Restated Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015	Due Within One Year
<b><u>Business-Type Activities</u></b>						
OWDA Loans						
#2145 Water						
(Original Amount \$506,396)	4.02%	\$166,487	\$0	\$30,701	\$135,786	\$31,948
#2703 Sewer						
(Original Amount \$5,781,547)	11.35	2,237,635	0	336,838	1,900,797	350,515
#6154 Water						
(Original Amount \$754,900)	3.17	513,020	0	107,814	405,206	111,259
#7039 Water						
(Original Amount \$8,717,837)	4.40	479,711	8,238,126	0	8,717,837	0
Total OWDA Loans		3,396,853	8,238,126	475,353	11,159,626	493,722

(continued)

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 18 - LONG-TERM OBLIGATIONS** (continued)

	Interest Rate	Restated Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015	Due Within One Year
<u>Business-Type Activities</u> (continued)						
OPWC Loans						
#CP023 Water (Original Amount \$145,541)	0.00	\$21,831	\$0	\$7,277	\$14,554	\$7,277
#CP01D Water (Original Amount \$120,000)	0.00	42,000	0	6,000	36,000	6,000
#CP03P Sewer (Original Amount \$109,000)	0.00	105,367	0	3,633	101,734	3,633
#CP12H Storm Water (Original Amount \$84,910)	0.00	54,000	0	4,500	49,500	4,500
#CP26F Storm Water (Original Amount \$125,000)	0.00	56,250	0	6,250	50,000	6,250
#CP07J Storm Water (Original Amount \$91,476)	0.00	57,171	0	4,574	52,597	4,574
#CP32J Storm Water (Original Amount \$300,000)	0.00	222,000	0	12,000	210,000	12,000
Total OPWC Loans		558,619	0	44,234	514,385	44,234
Net Pension Liability						
Ohio Public Employees Retirement System		1,313,808	30,360	0	1,344,168	0
Compensated Absences Payable		142,915	168,618	1,200	310,333	71,523
Total Business-Type Activities		\$5,412,195	\$8,437,104	\$520,787	\$13,328,512	\$609,479

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.

Net Pension Liability

The City pays obligations related to employee compensation from the fund benefitting from their service. For additional information related to the net pension liability, see Note 14 to the basic financial statements.

Police and Fire Long-Term Liability

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

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 18 - LONG-TERM OBLIGATION** (continued)

Compensated Absences Payable

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

OWDA Loans

OWDA loans consist of money owed to the Ohio Water Development Authority for the construction of an upground storage reservoir and upgrades to the City's water and sewer treatment plants. OWDA loans are payable solely from the gross revenues of the water and sewer systems. OWDA loans, in the amount of \$405,206, were not capitalized.

OPWC Loans

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

OWDA and OPWC loans payable from the enterprise funds are payable solely from the gross revenues of the respective system. Annual principal and interest payments on the loans are expected to require less than 100 percent of these net revenues. The total principal and interest remaining to be paid on the OWDA loans (on completed projects for which amortization schedules are available) is \$2,696,847 and \$514,385 on the OPWC loans. Principal and interest paid in the Water, Sewer, and Storm Water enterprise funds for the current year were \$173,594, \$427,073, and \$27,324, respectively. Total net revenues for the Water, Sewer, and Storm Water enterprise funds were \$983,459, \$531,356, \$535,580 respectively.

The City's legal debt margin was \$15,835,054 at December 31, 2015.

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	
	Principal	Interest	Principal	Principal	Interest
2016	\$11,000	\$2,500	\$8,000	\$8,484	\$10,540
2017	11,000	1,920	8,000	8,848	10,176
2018	11,000	1,340	8,000	9,229	9,795
2019	11,000	760	8,000	9,623	9,401
2020	3,000	180	8,000	54,688	40,432
2021-2025	0	0	40,000	67,485	27,635
2026-2030	0	0	40,000	83,281	11,839
2031-2035	0	0	20,000	8,474	174
	\$47,000	\$6,700	\$140,000	\$250,112	\$119,992

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 18 - LONG-TERM OBLIGATION** (continued)

OWDA loan #7039 to construct a new water treatment plant has not been completed. An amortization schedule for the repayment of the loan will not be available until the project is completed and, therefore, is not included in the following schedule.

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

Year	Business-Type Activities		
	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2016	\$493,722	\$90,034	\$44,234
2017	512,805	70,951	44,234
2018	532,634	51,122	36,957
2019	491,620	30,520	36,957
2020	411,008	12,431	36,957
2021-2025	0	0	148,285
2026-2030	0	0	89,522
2031-2035	0	0	48,165
2036-2040	0	0	18,165
2041-2043	0	0	10,909
	\$2,441,789	\$255,058	\$514,385

**NOTE 19 - CAPITAL LEASES - LESSEE DISCLOSURE**

The City has entered into capitalized leases for vehicles. Principal payments in 2015 were \$16,984 in governmental funds.

	Governmental Activities
Equipment	\$84,396
Less Accumulated Depreciation	(25,318)
Carrying Value at June 30, 2015	\$59,078

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2015.

Year	Governmental Activities	
	Principal	Interest
2016	\$18,258	\$2,841
2017	19,627	1,472
Total	\$37,885	\$4,313

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

**NOTE 20 - FUND BALANCE**

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

Fund Balance	General	Safety Forces Levy	Street Maintenance and Repair	Other Governmental Funds
Nonspendable for:				
Materials and Supplies				
Inventory	\$1,139	\$0	\$46,679	\$0
Prepaid Items	56,381	0	10,986	0
Total Nonspendable	<u>57,520</u>	<u>0</u>	<u>57,665</u>	<u>0</u>
Restricted for:				
Airport Improvements	0	0	0	3,362
Crime Victims Assistance	0	0	0	9,589
Debt Retirement	0	0	0	74,135
Drug Enforcement	0	0	0	406
Economic Development and Rehabilitation	0	0	0	35,441
Fire Equipment Replacement	0	0	0	205,618
Park Improvements	0	0	0	34,203
Permanent Improvements	0	0	0	4,040
Police and Fire Operations	0	670,825	0	4,590
Street Construction and Maintenance	0	0	1,953,289	685,272
Total Restricted	<u>0</u>	<u>670,825</u>	<u>1,953,289</u>	<u>1,056,656</u>
Committed to:				
Public Access Television	0	0	0	33,768
Recreation	0	0	0	27,952
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,720</u>
Assigned for:				
Recreation	16,464	0	0	0
Unpaid Obligations	12,592	0	0	0
Total Assigned	<u>29,056</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned (Deficit)	750,306	0	0	(38,450)
Total Fund Balance	<u><u>\$836,882</u></u>	<u><u>\$670,825</u></u>	<u><u>\$2,010,954</u></u>	<u><u>\$1,079,926</u></u>



**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2015**

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**NOTE 21 - INTERFUND TRANSFERS**

During 2015, the General Fund made transfers to other governmental funds, in the amount of \$298,243, to subsidize various programs or activities in other funds. The Safety Forces Levy special revenue fund made transfers to other governmental funds, in the amount of \$114,620, to subsidize police and fire activities in other funds. Other governmental funds made transfers to other governmental funds, in the amount \$10,105, to move receipts as debt payments came due.

**NOTE 22 - 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 2015, the City contributed \$226,178 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 23 - 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, 2015**

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**NOTE 24 - 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 25 - CONTINGENT LIABILITIES**

**A. Litigation**

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

**B. Federal and State Grants**

For the period January 1, 2015, to December 31, 2015, 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.

City of Bucyrus  
 Required Supplementary Information  
 Schedule of the City's Proportionate Share of the Net Pension Liability  
 Ohio Public Employees Retirement System - Traditional  
 Last Two Years (1)

	2014	2013
City's Proportion of the Net Pension Liability	0.01955200%	0.01955200%
City's Proportionate Share of the Net Pension Liability	\$2,358,190	\$2,304,926
City's Covered Employee Payroll	\$2,397,067	\$2,293,607
City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Employee Payroll	98.38%	100.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the City's measurement date which is the prior year end.

City of Bucyrus  
 Required Supplementary Information  
 Schedule of the City's Proportionate Share of the Net Pension Liability  
 Ohio Police and Fire Pension Fund  
 Last Two Years (1)

	2014	2013
City's Proportion of the Net Pension Liability	0.09570990%	0.09570990%
City's Proportionate Share of the Net Pension Liability	\$4,958,172	\$4,661,372
City's Covered Employee Payroll	\$1,890,994	\$1,728,758
City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Employee Payroll	262.20%	269.64%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.20%	73.00%

(1) Information prior to 2013 is not available.

Amounts presented as of the City's measurement date which is the prior year end.

City of Bucyrus  
 Required Supplementary Information  
 Schedule of the City's Contributions  
 Ohio Public Employees Retirement System - Traditional Plan  
 Last Three Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$289,043	\$287,648	\$298,169
Contributions in Relation to the Contractually Required Contribution	<u>(289,043)</u>	<u>(287,648)</u>	<u>(298,169)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Employee Payroll	\$2,408,693	\$2,397,067	\$2,293,607
Contributions as a Percentage of Covered Employee Payroll	12.00%	12.00%	13.00%

(1) Information prior to 2013 is not available.

City of Bucyrus  
 Required Supplementary Information  
 Schedule of the City's Contributions  
 Ohio Police and Fire Pension Fund  
 Last Ten Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually Required Contribution	\$473,321	\$400,540	\$313,238	\$225,090
Contributions in Relation to the Contractually Required Contribution	<u>(473,321)</u>	<u>(400,540)</u>	<u>(313,238)</u>	<u>(225,090)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
City Covered Employee Payroll	\$2,247,530	\$1,890,994	\$1,728,758	\$1,533,498
Contributions as a Percentage of Covered Employee Payroll	21.06%	21.18%	18.12%	14.68%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$255,333	\$260,246	\$248,148	\$254,144	\$252,395	\$217,307
<u>(255,333)</u>	<u>(260,246)</u>	<u>(248,148)</u>	<u>(254,144)</u>	<u>(252,395)</u>	<u>(217,307)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,737,413	\$1,762,258	\$1,681,596	\$1,713,045	\$1,700,925	\$1,570,229
14.70%	14.77%	14.76%	14.84%	14.84%	13.84%

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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.

#### 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.

#### 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.

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Ohio Crime Victims Grant

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

FEMA Grant

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

CHIP Grant

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

Access

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

Police Pension

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

Fire Pension

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

Philbin Trust

To account for donations restricted for purchasing playground equipment.

Drug Law Enforcement

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

**Nonmajor Debt Service Fund**

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

Special Assessment Bond Retirement

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

**Nonmajor Capital Projects Funds**

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

Permanent Improvement

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

Community Development Block Grant (CDBG)

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

Theater Demolition

To account for grants restricted for the demolition of the Schine's Bucyrus Theater.

Fire Levy

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

Marion Road Assessment

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

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City of Bucyrus  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2015

	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	\$828,337	\$72,227	\$221,626	\$1,122,190
Accounts Receivable	32,298	0	0	32,298
Due from Other Governments	81,366	0	0	81,366
Other Local Taxes Receivable	4,271	0	0	4,271
Interfund Receivable	720	0	0	720
Property Taxes Receivable	85,114	0	0	85,114
Special Assessments Receivable	0	17,700	36,381	54,081
<b>Total Assets</b>	<b>\$1,032,106</b>	<b>\$89,927</b>	<b>\$258,007</b>	<b>\$1,380,040</b>
<u>Liabilities</u>				
Accrued Wages Payable	\$4,012	\$0	\$0	\$4,012
Accounts Payable	8,340	0	5,060	13,400
Contracts Payable	0	0	1,500	1,500
Due to Other Governments	41,093	0	0	41,093
Interfund Payable	850	0	0	850
<b>Total Liabilities</b>	<b>54,295</b>	<b>0</b>	<b>6,560</b>	<b>60,855</b>
<u>Deferred Inflows of Resources</u>				
Property Taxes	77,712	0	0	77,712
Unavailable Revenue	107,466	17,700	36,381	161,547
<b>Total Deferred Inflows of Resources</b>	<b>185,178</b>	<b>17,700</b>	<b>36,381</b>	<b>239,259</b>
<u>Fund Balance</u>				
Restricted	769,363	72,227	215,066	1,056,656
Committed	61,720	0	0	61,720
Unassigned (Deficit)	(38,450)	0	0	(38,450)
<b>Total Fund Balance</b>	<b>792,633</b>	<b>72,227</b>	<b>215,066</b>	<b>1,079,926</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$1,032,106</b>	<b>\$89,927</b>	<b>\$258,007</b>	<b>\$1,380,040</b>

City of Bucyrus  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2015

	Municipal Motor Vehicle License	State Highway	Enterprise Monitoring	CRA Monitoring
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$591,575	\$87,989	\$3,173	\$10,452
Accounts Receivable	0	0	0	0
Due from Other Governments	0	18,666	0	0
Other Local Taxes Receivable	4,271	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$595,846</b>	<b>\$106,655</b>	<b>\$3,173</b>	<b>\$10,452</b>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	1,459	0	0	0
Due to Other Governments	0	0	25	75
Interfund Payable	0	0	0	0
<b>Total Liabilities</b>	<b>1,459</b>	<b>0</b>	<b>25</b>	<b>75</b>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	15,770	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>15,770</b>	<b>0</b>	<b>0</b>
<u>Fund Balance</u>				
Restricted	594,387	90,885	3,148	10,377
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<b>Total Fund Balance (Deficit)</b>	<b>594,387</b>	<b>90,885</b>	<b>3,148</b>	<b>10,377</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$595,846</b>	<b>\$106,655</b>	<b>\$3,173</b>	<b>\$10,452</b>



Parks and Recreational Land	Police Continuing Training	Police Department Donations	Fire Department Donations	Airport Grant	Ohio Crime Victims Grant
\$29,598	\$1,691	\$6,297	\$1,178	\$3,362	\$2,463
16,048	0	0	0	0	0
0	0	0	0	14,763	41,584
0	0	0	0	0	0
720	0	0	0	0	0
0	0	0	0	0	0
<u>\$46,366</u>	<u>\$1,691</u>	<u>\$6,297</u>	<u>\$1,178</u>	<u>\$18,125</u>	<u>\$44,047</u>
\$0	\$0	\$0	\$0	\$0	\$2,016
1,295	0	4,576	0	0	0
1,071	0	0	0	0	665
0	0	0	0	0	850
<u>2,366</u>	<u>0</u>	<u>4,576</u>	<u>0</u>	<u>0</u>	<u>3,531</u>
0	0	0	0	0	0
16,048	0	0	0	14,763	30,927
<u>16,048</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,763</u>	<u>30,927</u>
0	1,691	1,721	1,178	3,362	9,589
27,952	0	0	0	0	0
0	0	0	0	0	0
<u>27,952</u>	<u>1,691</u>	<u>1,721</u>	<u>1,178</u>	<u>3,362</u>	<u>9,589</u>
<u>\$46,366</u>	<u>\$1,691</u>	<u>\$6,297</u>	<u>\$1,178</u>	<u>\$18,125</u>	<u>\$44,047</u>

(continued)

City of Bucyrus  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2015  
(continued)

	CHIP Grant	Access	Police Pension	Fire Pension
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$18,416	\$37,581	\$0	\$0
Accounts Receivable	0	16,250	0	0
Due from Other Governments	0	0	3,153	3,153
Other Local Taxes Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	42,557	42,557
<b>Total Assets</b>	<b>\$18,416</b>	<b>\$53,831</b>	<b>\$45,710</b>	<b>\$45,710</b>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$1,996	\$0	\$0
Accounts Payable	0	1,010	0	0
Due to Other Governments	0	807	18,052	20,398
Interfund Payable	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>3,813</b>	<b>18,052</b>	<b>20,398</b>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	38,856	38,856
Unavailable Revenue	0	16,250	6,854	6,854
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>16,250</b>	<b>45,710</b>	<b>45,710</b>
<u>Fund Balance</u>				
Restricted	18,416	0	0	0
Committed	0	33,768	0	0
Unassigned (Deficit)	0	0	(18,052)	(20,398)
<b>Total Fund Balance (Deficit)</b>	<b>18,416</b>	<b>33,768</b>	<b>(18,052)</b>	<b>(20,398)</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$18,416</b>	<b>\$53,831</b>	<b>\$45,710</b>	<b>\$45,710</b>

Philbin Trust	Drug Law Enforcement	Total
\$34,203	\$359	\$828,337
0	0	32,298
0	47	81,366
0	0	4,271
0	0	720
0	0	85,114
<u>\$34,203</u>	<u>\$406</u>	<u>\$1,032,106</u>
\$0	\$0	\$4,012
0	0	8,340
0	0	41,093
0	0	850
<u>0</u>	<u>0</u>	<u>54,295</u>
0	0	77,712
0	0	107,466
<u>0</u>	<u>0</u>	<u>185,178</u>
34,203	406	769,363
0	0	61,720
0	0	(38,450)
<u>34,203</u>	<u>406</u>	<u>792,633</u>
<u>\$34,203</u>	<u>\$406</u>	<u>\$1,032,106</u>

City of Bucyrus  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2015

	Permanent Improvement	Theater Demolition	Fire Levy	Marion Road Assessment
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,040	\$10,000	\$205,678	\$1,908
Special Assessments Receivable	0	0	0	36,381
Total Assets	<u>\$4,040</u>	<u>\$10,000</u>	<u>\$205,678</u>	<u>\$38,289</u>
<u>Liabilities</u>				
Accounts Payable	\$0	\$5,000	\$60	\$0
Contracts Payable	0	1,500	0	0
Total Liabilities	<u>0</u>	<u>6,500</u>	<u>60</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,381</u>
<u>Fund Balance</u>				
Restricted	<u>4,040</u>	<u>3,500</u>	<u>205,618</u>	<u>1,908</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$4,040</u>	<u>\$10,000</u>	<u>\$205,678</u>	<u>\$38,289</u>

Total

\$221,626  
36,381

\$258,007

\$5,060  
1,500

6,560

36,381

215,066

\$258,007

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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, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$78,820	\$0	\$0	\$78,820
Other Local Taxes	57,612	0	0	57,612
Special Assessments	0	15,288	10,134	25,422
Fees, Licenses, and Permits	134,189	0	0	134,189
Fines and Forfeitures	12,846	0	0	12,846
Intergovernmental	146,091	0	415,224	561,315
Interest	992	0	0	992
Other	21,691	0	2,511	24,202
<b>Total Revenues</b>	<b>452,241</b>	<b>15,288</b>	<b>427,869</b>	<b>895,398</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	249,626	0	0	249,626
Fire	273,231	0	86,424	359,655
Public Health	9	0	0	9
Leisure Time Activities	69,362	0	0	69,362
Transportation	87,076	0	0	87,076
General Government	120,920	0	411,724	532,644
Debt Service:				
Principal Retirement	0	11,000	0	11,000
Interest and Fiscal Charges	0	3,080	0	3,080
<b>Total Expenditures</b>	<b>800,224</b>	<b>14,080</b>	<b>498,148</b>	<b>1,312,452</b>
Excess of Revenues Over (Under) Expenditures	(347,983)	1,208	(70,279)	(417,054)
<u>Other Financing Sources (Uses)</u>				
Transfers In	412,863	10,105	0	422,968
Transfers Out	0	0	(10,105)	(10,105)
<b>Total Other Financing Sources (Uses)</b>	<b>412,863</b>	<b>10,105</b>	<b>(10,105)</b>	<b>412,863</b>
Changes in Fund Balance	64,880	11,313	(80,384)	(4,191)
Fund Balance Beginning of Year	727,753	60,914	295,450	1,084,117
<b>Fund Balance End of Year</b>	<b>\$792,633</b>	<b>\$72,227</b>	<b>\$215,066</b>	<b>\$1,079,926</b>

City of Bucyrus  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2015

	Municipal Motor Vehicle License	State Highway	Enterprise Monitoring	CRA Monitoring
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Local Taxes	57,612	0	0	0
Fees, Licenses, and Permits	0	0	2,500	2,500
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	36,979	0	0
Interest	861	131	0	0
Other	135	4,412	0	0
Total Revenues	<u>58,608</u>	<u>41,522</u>	<u>2,500</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
Transportation	36,101	47,408	0	0
General Government	0	0	2,160	6,225
Total Expenditures	<u>36,101</u>	<u>47,408</u>	<u>2,160</u>	<u>6,225</u>
Excess of Revenues Over (Under) Expenditures	22,507	(5,886)	340	(3,725)
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	22,507	(5,886)	340	(3,725)
Fund Balance (Deficit) Beginning of Year	<u>571,880</u>	<u>96,771</u>	<u>2,808</u>	<u>14,102</u>
Fund Balance (Deficit) End of Year	<u>\$594,387</u>	<u>\$90,885</u>	<u>\$3,148</u>	<u>\$10,377</u>



<u>Parks and Recreational Land</u>	<u>Police Continuing Training</u>	<u>Police Department Donations</u>	<u>Fire Department Donations</u>	<u>Airport Grant</u>	<u>Ohio Crime Victims Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
64,189	0	0	0	0	0
0	0	0	0	0	0
0	1,440	0	0	25,581	61,196
0	0	0	0	0	0
3,470	0	1,050	0	0	0
<u>67,659</u>	<u>1,440</u>	<u>1,050</u>	<u>0</u>	<u>25,581</u>	<u>61,196</u>
0	0	7,021	0	0	0
0	0	0	1,564	0	0
0	0	0	0	0	0
69,362	0	0	0	0	0
0	0	0	0	3,567	0
7,022	0	0	0	0	51,529
<u>76,384</u>	<u>0</u>	<u>7,021</u>	<u>1,564</u>	<u>3,567</u>	<u>51,529</u>
(8,725)	1,440	(5,971)	(1,564)	22,014	9,667
<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11,275	1,440	(5,971)	(1,564)	22,014	9,667
<u>16,677</u>	<u>251</u>	<u>7,692</u>	<u>2,742</u>	<u>(18,652)</u>	<u>(78)</u>
<u>\$27,952</u>	<u>\$1,691</u>	<u>\$1,721</u>	<u>\$1,178</u>	<u>\$3,362</u>	<u>\$9,589</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, 2015  
(continued)

	FEMA Grant	CHIP Grant	Access	Police Pension
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$39,410
Other Local Taxes	0	0	0	0
Fees, Licenses, and Permits	0	0	65,000	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	5,632	0	7,630
Interest	0	0	0	0
Other	0	0	34	0
Total Revenues	<u>0</u>	<u>5,632</u>	<u>65,034</u>	<u>47,040</u>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	0	0	0	227,029
Fire	35,740	0	0	0
Public Health	0	9	0	0
Leisure Time Activities	0	0	0	0
Transportation	0	0	0	0
General Government	0	0	51,516	0
Total Expenditures	<u>35,740</u>	<u>9</u>	<u>51,516</u>	<u>227,029</u>
Excess of Revenues Over (Under) Expenditures	(35,740)	5,623	13,518	(179,989)
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>191,791</u>
Changes in Fund Balance	(35,740)	5,623	13,518	11,802
Fund Balance (Deficit) Beginning of Year	<u>35,740</u>	<u>12,793</u>	<u>20,250</u>	<u>(29,854)</u>
Fund Balance (Deficit) End of Year	<u>\$0</u>	<u>\$18,416</u>	<u>\$33,768</u>	<u>(\$18,052)</u>

<u>Fire Pension</u>	<u>Philbin Trust</u>	<u>Drug Law Enforcement</u>	<u>Total</u>
\$39,410	\$0	\$0	\$78,820
0	0	0	57,612
0	0	0	134,189
0	0	12,846	12,846
7,633	0	0	146,091
0	0	0	992
0	12,590	0	21,691
<u>47,043</u>	<u>12,590</u>	<u>12,846</u>	<u>452,241</u>
0	0	15,576	249,626
235,927	0	0	273,231
0	0	0	9
0	0	0	69,362
0	0	0	87,076
0	2,468	0	120,920
<u>235,927</u>	<u>2,468</u>	<u>15,576</u>	<u>800,224</u>
(188,884)	10,122	(2,730)	(347,983)
<u>201,072</u>	<u>0</u>	<u>0</u>	<u>412,863</u>
12,188	10,122	(2,730)	64,880
<u>(32,586)</u>	<u>24,081</u>	<u>3,136</u>	<u>727,753</u>
<u>(\$20,398)</u>	<u>\$34,203</u>	<u>\$406</u>	<u>\$792,633</u>

City of Bucyrus  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2015

	Permanent Improvement	Theater Demolition	Fire Levy	Marion Road Assessment
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$0	\$10,134
Intergovernmental	0	415,224	0	0
Other	2,511	0	0	0
Total Revenues	2,511	415,224	0	10,134
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Fire	0	0	86,424	0
General Government	0	411,724	0	0
Total Expenditures	0	411,724	86,424	0
Excess of Revenues Over (Under) Expenditures	2,511	3,500	(86,424)	10,134
<u>Other Financing Uses</u>				
Transfers Out	0	0	0	(10,105)
Changes in Fund Balance	2,511	3,500	(86,424)	29
Fund Balance Beginning of Year	1,529	0	292,042	1,879
Fund Balance End of Year	\$4,040	\$3,500	\$205,618	\$1,908

<u>Total</u>
\$10,134
415,224
<u>2,511</u>
<u>427,869</u>
86,424
<u>411,724</u>
<u>498,148</u>
(70,279)
<u>(10,105)</u>
(80,384)
<u>295,450</u>
<u><u>\$215,066</u></u>

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City of Bucyrus  
Combining Statements - Fiduciary Funds

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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, 2015

	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
<u>Street and Alley Vacating</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,126	\$100	\$0	\$2,226
<u>Liabilities</u>				
Deposits Held and Due to Others	\$2,126	\$100	\$0	\$2,226
<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	\$23,806	\$5,750	\$0	\$29,556
<u>Liabilities</u>				
Deposits Held and Due to Others	\$23,806	\$5,750	\$0	\$29,556
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$26,807	\$5,850	\$0	\$32,657
<u>Liabilities</u>				
Deposits Held and Due to Others	\$26,807	\$5,850	\$0	\$32,657



**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, 2015

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$427,400	\$432,400	\$433,143	\$743
Municipal Income Taxes	2,965,000	2,965,000	3,077,242	112,242
Other Local Taxes	47,000	47,000	46,307	(693)
Charges for Services	286,800	296,300	293,390	(2,910)
Fees, Licenses, and Permits	34,800	44,800	34,648	(10,152)
Fines and Forfeitures	22,000	22,000	19,246	(2,754)
Intergovernmental	279,000	298,000	283,638	(14,362)
Interest	60,000	60,000	47,022	(12,978)
Other	131,200	148,200	120,360	(27,840)
<b>Total Revenues</b>	<b>4,253,200</b>	<b>4,313,700</b>	<b>4,354,996</b>	<b>41,296</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police Department				
Personal Services	1,408,400	1,486,400	1,462,861	23,539
Contractual Services	66,410	66,410	59,481	6,929
Materials and Supplies	91,579	91,579	63,070	28,509
Capital Outlay	18,266	35,066	30,202	4,864
<b>Total Police Department</b>	<b>1,584,655</b>	<b>1,679,455</b>	<b>1,615,614</b>	<b>63,841</b>
Fire Department				
Personal Services	865,500	860,500	842,994	17,506
Contractual Services	46,500	46,500	42,647	3,853
Materials and Supplies	16,050	16,050	10,407	5,643
<b>Total Fire Department</b>	<b>928,050</b>	<b>923,050</b>	<b>896,048</b>	<b>27,002</b>
Other				
Contractual Services	170,760	162,260	145,900	16,360
<b>Total Security of Persons and Property</b>	<b>2,683,465</b>	<b>2,764,765</b>	<b>2,657,562</b>	<b>107,203</b>
Public Health				
Health Department				
Contractual Services	226,178	226,178	226,178	0
Material and Supplies	1,200	1,200	1,114	86
Capital Outlay	2,000	2,000	675	1,325
<b>Total Health Department</b>	<b>229,378</b>	<b>229,378</b>	<b>227,967</b>	<b>1,411</b>
Vector Control Services				
Material and Supplies	5,000	0	0	0

(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, 2015  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Other Public Health Services				
Contractual Services	\$3,750	\$7,250	\$8,250	(\$1,000)
Materials and Supplies	1,000	1,000	0	1,000
<b>Total Other Public Health Services</b>	<b>4,750</b>	<b>8,250</b>	<b>8,250</b>	<b>0</b>
<b>Total Public Health</b>	<b>239,128</b>	<b>237,628</b>	<b>236,217</b>	<b>1,411</b>
Leisure Time Activities				
Parks and Playgrounds				
Materials and Supplies	3,800	3,800	1,706	2,094
Pool				
Personal Services	23,650	23,650	14,872	8,778
Contractual Services	200	200	188	12
Materials and Supplies	10,500	14,500	8,679	5,821
<b>Total Pool</b>	<b>34,350</b>	<b>38,350</b>	<b>23,739</b>	<b>14,611</b>
Recreation				
Capital Outlay	186	186	0	186
<b>Total Leisure Time Activities</b>	<b>38,336</b>	<b>42,336</b>	<b>25,445</b>	<b>16,891</b>
Transportation				
Airport				
Contractual Services	31,858	34,858	27,666	7,192
Materials and Supplies	8,100	8,100	6,437	1,663
Capital Outlay	250	250	0	250
<b>Total Transportation</b>	<b>40,208</b>	<b>43,208</b>	<b>34,103</b>	<b>9,105</b>
General Government				
Mayor				
Personal Services	71,502	72,102	71,641	461
Materials and Supplies	5,000	2,400	1,244	1,156
<b>Total Mayor</b>	<b>76,502</b>	<b>74,502</b>	<b>72,885</b>	<b>1,617</b>
Administration				
Personal Services	34,950	31,150	29,888	1,262
Contractual Services	43,960	42,960	41,638	1,322
Materials and Supplies	25,300	21,300	15,733	5,567
Capital Outlay	500	500	500	0
Other	10,000	12,000	11,260	740
<b>Total Administration</b>	<b>114,710</b>	<b>107,910</b>	<b>99,019</b>	<b>8,891</b>

(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, 2015  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<b>Auditor</b>				
Personal Services	\$85,489	\$87,789	\$79,300	\$8,489
Contractual Services	36,410	36,410	33,271	3,139
Materials and Supplies	12,050	12,050	8,899	3,151
Capital Outlay	1,000	1,000	290	710
<b>Total Auditor</b>	<b>134,949</b>	<b>137,249</b>	<b>121,760</b>	<b>15,489</b>
<b>Treasurer</b>				
Personal Services	10,097	10,097	9,807	290
Contractual Services	400	400	0	400
Materials and Supplies	200	200	98	102
Capital Outlay	500	500	141	359
<b>Total Treasurer</b>	<b>11,197</b>	<b>11,197</b>	<b>10,046</b>	<b>1,151</b>
<b>Law Director</b>				
Personal Services	166,157	164,280	155,269	9,011
Contractual Services	32,281	57,281	52,850	4,431
Materials and Supplies	5,035	5,035	3,985	1,050
Capital Outlay	500	500	500	0
<b>Total Law Director</b>	<b>203,973</b>	<b>227,096</b>	<b>212,604</b>	<b>14,492</b>
<b>Service Safety Director</b>				
Personal Services	21,454	21,454	20,083	1,371
Contractual Services	200	200	164	36
<b>Total Service Safety Director</b>	<b>21,654</b>	<b>21,654</b>	<b>20,247</b>	<b>1,407</b>
<b>Council</b>				
Personal Services	95,789	99,189	98,511	678
Contractual Services	13,410	17,310	15,133	2,177
Materials and Supplies	7,050	7,650	6,756	894
Capital Outlay	6,000	6,000	3,731	2,269
<b>Total Council</b>	<b>122,249</b>	<b>130,149</b>	<b>124,131</b>	<b>6,018</b>
<b>Civil Service</b>				
Personal Services	6,688	6,688	6,537	151
Contractual Services	500	500	0	500
Materials and Supplies	3,000	3,000	1,504	1,496
Capital Outlay	500	500	0	500
<b>Total Civil Service</b>	<b>10,688</b>	<b>10,688</b>	<b>8,041</b>	<b>2,647</b>
<b>Electrician</b>				
Personal Services	15,870	15,870	13,836	2,034
Contractual Services	200	200	57	143
<b>Total Electrician</b>	<b>16,070</b>	<b>16,070</b>	<b>13,893</b>	<b>2,177</b>

(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, 2015  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Janitor				
Personal Services	\$0	\$6,000	\$5,275	\$725
Engineer				
Personal Services	7,283	4,283	801	3,482
Contractual Services	1,710	1,710	1,399	311
Materials and Supplies	1,390	1,390	1,369	21
Total Engineer	10,383	7,383	3,569	3,814
Zoning				
Personal Services	8,475	8,475	7,687	788
Contractual Services	1,760	1,760	1,355	405
Materials and Supplies	1,100	1,100	942	158
Total Zoning	11,335	11,335	9,984	1,351
Lands and Buildings				
Contractual Services	144,688	135,688	105,398	30,290
Materials and Supplies	108,872	17,472	15,118	2,354
Capital Outlay	10,000	1,000	763	237
Total Lands and Buildings	263,560	154,160	121,279	32,881
Other General Government				
Personal Services	40,432	41,032	40,600	432
Contractual Services	102,263	78,863	75,164	3,699
Materials and Supplies	2,400	2,400	1,210	1,190
Capital Outlay	400	400	0	400
Total Other General Government	145,495	122,695	116,974	5,721
Income Tax				
Personal Services	136,010	136,010	131,229	4,781
Contractual Services	33,000	33,000	30,851	2,149
Materials and Supplies	14,258	14,258	10,415	3,843
Capital Outlay	1,000	1,000	0	1,000
Other	100,000	100,000	37,591	62,409
Total Income Tax	284,268	284,268	210,086	74,182
Civil Defense				
Personal Services	0	2,975	2,818	157
Total General Government	1,427,033	1,325,331	1,152,611	172,720
Total Expenditures	4,428,170	4,413,268	4,105,938	307,330
Excess of Revenues Over (Under) Expenditures	(174,970)	(99,568)	249,058	348,626

(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, 2015  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Other Financing Sources	\$6,000	\$8,000	\$6,737	(\$1,263)
Advances In	0	0	82,000	82,000
Advances Out	0	0	(850)	(850)
Transfers Out	(305,000)	(298,500)	(298,243)	257
Total Other Financing Sources (Uses)	(299,000)	(290,500)	(210,356)	80,144
Changes in Fund Balance	(473,970)	(390,068)	38,702	428,770
Fund Balance Beginning of Year	475,876	475,876	475,876	0
Prior Year Encumbrances Appropriated	44,772	44,772	44,772	0
Fund Balance End of Year	<u>\$46,678</u>	<u>\$130,580</u>	<u>\$559,350</u>	<u>\$428,770</u>

City of Bucyrus  
Safety Forces Levy Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Municipal Income Taxes	\$1,201,500	\$1,201,500	\$1,502,468	\$300,968
Other	0	0	35,740	35,740
<b>Total Revenues</b>	<b>1,201,500</b>	<b>1,201,500</b>	<b>1,538,208</b>	<b>336,708</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police Department				
Personal Services	619,700	634,700	604,808	29,892
Capital Outlay	221,013	221,012	220,112	900
Other	25,000	25,000	8,169	16,831
<b>Total Police Department</b>	<b>865,713</b>	<b>880,712</b>	<b>833,089</b>	<b>47,623</b>
Fire Department				
Personal Services	484,900	484,900	415,849	69,051
Materials and Supplies	16,000	16,000	8,028	7,972
Other	25,000	25,000	8,168	16,832
<b>Total Fire Department</b>	<b>525,900</b>	<b>525,900</b>	<b>432,045</b>	<b>93,855</b>
<b>Total Expenditures</b>	<b>1,391,613</b>	<b>1,406,612</b>	<b>1,265,134</b>	<b>141,478</b>
Excess of Revenues Over (Under) Expenditures	(190,113)	(205,112)	273,074	478,186
<u>Other Financing Uses</u>				
Transfers Out	(155,400)	(155,400)	(114,620)	40,780
<b>Changes in Fund Balance</b>	<b>(345,513)</b>	<b>(360,512)</b>	<b>158,454</b>	<b>518,966</b>
Fund Balance Beginning of Year	382,285	382,285	382,285	0
Prior Year Encumbrances Appropriated	40,013	40,013	40,013	0
<b>Fund Balance End of Year</b>	<b>\$76,785</b>	<b>\$61,786</b>	<b>\$580,752</b>	<b>\$518,966</b>

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, 2015

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Municipal Income Taxes	\$1,205,000	\$1,205,000	\$1,537,365	\$332,365
Intergovernmental	455,000	1,795,820	1,799,098	3,278
Interest	4,000	4,000	3,063	(937)
Other	1,500	1,500	13,695	12,195
<b>Total Revenues</b>	<b>1,665,500</b>	<b>3,006,320</b>	<b>3,353,221</b>	<b>346,901</b>
<u>Expenditures</u>				
Current:				
Transportation				
Street Maintenance				
Personal Services	460,861	460,861	435,629	25,232
Contractual Services	363,474	618,474	559,926	58,548
Materials and Supplies	149,042	149,042	110,323	38,719
Capital Outlay	1,285,069	2,685,889	2,544,139	141,750
Other	50,000	50,000	18,252	31,748
<b>Total Transportation</b>	<b>2,308,446</b>	<b>3,964,266</b>	<b>3,668,269</b>	<b>295,997</b>
Debt Service:				
Debt Retirement	8,000	8,000	8,000	0
<b>Total Expenditures</b>	<b>2,316,446</b>	<b>3,972,266</b>	<b>3,676,269</b>	<b>295,997</b>
Changes in Fund Balance	(650,946)	(965,946)	(323,048)	642,898
Fund Balance Beginning of Year	1,432,717	1,432,717	1,432,717	0
Prior Year Encumbrances Appropriated	405,937	405,937	405,937	0
<b>Fund Balance End of Year</b>	<b>\$1,187,708</b>	<b>\$872,708</b>	<b>\$1,515,606</b>	<b>\$642,898</b>



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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,456,000	\$2,980,280	\$524,280
OWDA Loans Issued	27,298,803	6,906,139	(20,392,664)
Grants	158,500	0	(158,500)
Other	85,200	87,926	2,726
<b>Total Revenues</b>	<b>29,998,503</b>	<b>9,974,345</b>	<b>(20,024,158)</b>
<u>Expenses</u>			
Personal Services			
Waterworks Office	69,698	62,571	7,127
Waterworks Filtration	717,486	614,189	103,297
Waterworks Distribution	399,584	385,937	13,647
<b>Total Personal Services</b>	<b>1,186,768</b>	<b>1,062,697</b>	<b>124,071</b>
Travel and Transportation			
Waterworks Filtration	200	0	200
Contractual Services			
Waterworks Office	39,840	32,673	7,167
Waterworks Filtration	172,938	110,380	62,558
Waterworks Distribution	32,511	18,045	14,466
Waterworks Lands and Buildings	218,992	44,116	174,876
<b>Total Contractual Services</b>	<b>464,281</b>	<b>205,214</b>	<b>259,067</b>
Materials and Supplies			
Waterworks Office	10,816	7,165	3,651
Waterworks Filtration	215,790	121,634	94,156
Waterworks Distribution	130,336	79,839	50,497
Waterworks Lands and Buildings	32,000	5,042	26,958
<b>Total Materials and Supplies</b>	<b>388,942</b>	<b>213,680</b>	<b>175,262</b>
Capital Outlay			
Waterworks Office	430,231	427,912	2,319
Waterworks Filtration	5,382,993	5,336,453	46,540
Waterworks Distribution	1,387,369	1,364,607	22,762
Waterworks Lands and Buildings	5,000	0	5,000
<b>Total Capital Outlay</b>	<b>7,205,593</b>	<b>7,128,972</b>	<b>76,621</b>

(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, 2015  
(continued)

	Budget	Actual	Variance Over (Under)
Other			
Waterworks Office	\$68,500	\$64,756	\$3,744
Other Government	98,000	64,770	33,230
Total Other	<u>166,500</u>	<u>129,526</u>	<u>36,974</u>
Debt Service:			
Debt Retirement	<u>176,118</u>	<u>173,594</u>	<u>2,524</u>
Total Expenses	<u>9,588,402</u>	<u>8,913,683</u>	<u>674,719</u>
Excess of Revenues Over Expenses	20,410,101	1,060,662	(19,349,439)
Advances Out	<u>0</u>	<u>(60,000)</u>	<u>(60,000)</u>
Changes in Fund Balance	20,410,101	1,000,662	(19,409,439)
Fund Balance Beginning of Year	957,573	957,573	0
Prior Year Encumbrances Appropriated	<u>413,473</u>	<u>413,473</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$21,781,147</u></u>	<u><u>\$2,371,708</u></u>	<u><u>(\$19,409,439)</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,800,300	\$1,747,841	(\$52,459)
Bond Anticipation Notes Issued	125,000	125,000	0
Other	5,000	14,822	9,822
<b>Total Revenues</b>	<b>1,930,300</b>	<b>1,887,663</b>	<b>(42,637)</b>
<u>Expenses</u>			
Personal Services			
Sewage Disposal Administration	69,698	62,465	7,233
Sewage Disposal	370,995	355,737	15,258
Sewer and Drains	199,940	181,216	18,724
<b>Total Personal Services</b>	<b>640,633</b>	<b>599,418</b>	<b>41,215</b>
Contractual Services			
Sewage Disposal Administration	37,571	31,459	6,112
Sewage Disposal	294,465	278,101	16,364
Sewer and Drains	3,600	641	2,959
<b>Total Contractual Services</b>	<b>335,636</b>	<b>310,201</b>	<b>25,435</b>
Materials and Supplies			
Sewage Disposal Administration	10,744	7,213	3,531
Sewage Disposal	114,744	100,416	14,328
Sewer and Drains	57,438	29,054	28,384
Sewage Replacement	10,000	0	10,000
<b>Total Materials and Supplies</b>	<b>192,926</b>	<b>136,683</b>	<b>56,243</b>
Capital Outlay			
Sewage Disposal Administration	5,500	3,181	2,319
Sewage Disposal	100,000	100,000	0
Sewer and Drains	135,036	92,674	42,362
Sewage Replacement	25,000	0	25,000
<b>Total Capital Outlay</b>	<b>265,536</b>	<b>195,855</b>	<b>69,681</b>
Other			
Sewage Disposal Administration	64,100	63,829	271
Sewage Replacement	100	0	100
<b>Total Other</b>	<b>64,200</b>	<b>63,829</b>	<b>371</b>
Debt Service:			
Debt Retirement	432,574	431,223	1,351
<b>Total Expenses</b>	<b>1,931,505</b>	<b>1,737,209</b>	<b>194,296</b>

(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, 2015  
(continued)

	Budget	Actual	Variance Over (Under)
Excess of Revenues Over (Under) Expenses	(\$1,205)	\$150,454	\$151,659
Transfers Out	(4,150)	(4,150)	0
Changes in Fund Balance	(5,355)	146,304	151,659
Fund Balance Beginning of Year	190,603	190,603	0
Prior Year Encumbrances Appropriated	21,898	21,898	0
Fund Balance End of Year	\$207,146	\$358,805	\$151,659

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$845,000	\$836,662	(\$8,338)
Other	2,000	19,025	17,025
<b>Total Revenues</b>	<b>847,000</b>	<b>855,687</b>	<b>8,687</b>
<u>Expenses</u>			
Personal Services			
Solid Waste Administration	69,698	62,537	7,161
Solid Waste Management	445,706	370,140	75,566
<b>Total Personal Services</b>	<b>515,404</b>	<b>432,677</b>	<b>82,727</b>
Contractual Services			
Solid Waste Administration	30,918	20,917	10,001
Solid Waste Management	262,740	230,311	32,429
<b>Total Contractual Services</b>	<b>293,658</b>	<b>251,228</b>	<b>42,430</b>
Materials and Supplies			
Solid Waste Administration	10,816	7,168	3,648
Solid Waste Management	49,845	24,255	25,590
<b>Total Materials and Supplies</b>	<b>60,661</b>	<b>31,423</b>	<b>29,238</b>
Capital Outlay			
Solid Waste Administration	5,500	3,181	2,319
Solid Waste Management	174,750	165,280	9,470
<b>Total Capital Outlay</b>	<b>180,250</b>	<b>168,461</b>	<b>11,789</b>
Other			
Solid Waste Management	68,500	63,829	4,671
<b>Total Expenses</b>	<b>1,118,473</b>	<b>947,618</b>	<b>170,855</b>
Changes in Fund Balance	(271,473)	(91,931)	179,542
Fund Balance Beginning of Year	307,332	307,332	0
Prior Year Encumbrances Appropriated	155,594	155,594	0
<b>Fund Balance End of Year</b>	<b>\$191,453</b>	<b>\$370,995</b>	<b>\$179,542</b>

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$670,000	\$803,087	\$133,087
Other	0	68	68
<b>Total Revenues</b>	<b>670,000</b>	<b>803,155</b>	<b>133,155</b>
<u>Expenses</u>			
Personal Services			
Storm Water Administration	69,698	62,533	7,165
Storm Water Utility	51,340	41,225	10,115
<b>Total Personal Services</b>	<b>121,038</b>	<b>103,758</b>	<b>17,280</b>
Contractual Services			
Storm Water Administration	64,898	17,035	47,863
Storm Water Utility	119,457	116,935	2,522
<b>Total Contractual Services</b>	<b>184,355</b>	<b>133,970</b>	<b>50,385</b>
Materials and Supplies			
Storm Water Administration	10,816	6,822	3,994
Storm Water Utility	2,550	927	1,623
<b>Total Materials and Supplies</b>	<b>13,366</b>	<b>7,749</b>	<b>5,617</b>
Capital Outlay			
Storm Water Administration	5,500	3,181	2,319
Storm Water Utility	823,000	22,483	800,517
<b>Total Capital Outlay</b>	<b>828,500</b>	<b>25,664</b>	<b>802,836</b>
Other			
Storm Water Administration	68,800	63,829	4,971
Debt Service:			
Debt Retirement	32,000	27,324	4,676
<b>Total Expenses</b>	<b>1,248,059</b>	<b>362,294</b>	<b>885,765</b>
<b>Changes in Fund Balance</b>	<b>(578,059)</b>	<b>440,861</b>	<b>1,018,920</b>
<b>Fund Balance Beginning of Year</b>	<b>1,100,527</b>	<b>1,100,527</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>57,036</b>	<b>57,036</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$579,504</b>	<b>\$1,598,424</b>	<b>\$1,018,920</b>

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other Local Taxes	\$58,000	\$57,676	(\$324)
Interest	500	873	373
Other	0	135	135
Total Revenues	<u>58,500</u>	<u>58,684</u>	<u>184</u>
<u>Expenditures</u>			
Current:			
Transportation			
Street Maintenance			
Contractual Services	39,754	27,591	12,163
Materials and Supplies	9,687	8,359	1,328
Total Expenditures	<u>49,441</u>	<u>35,950</u>	<u>13,491</u>
Changes in Fund Balance	9,059	22,734	13,675
Fund Balance Beginning of Year	565,887	565,887	0
Prior Year Encumbrances Appropriated	<u>2,891</u>	<u>2,891</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$577,837</u></u>	<u><u>\$591,512</u></u>	<u><u>\$13,675</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$36,000	\$37,158	\$1,158
Interest	100	132	32
Other	0	4,412	4,412
	<hr/>	<hr/>	<hr/>
Total Revenues	36,100	41,702	5,602
<u>Expenditures</u>			
Current:			
Transportation			
Street Maintenance			
Materials and Supplies	83,441	54,092	29,349
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(47,341)	(12,390)	34,951
Fund Balance Beginning of Year	65,245	65,245	0
Prior Year Encumbrances Appropriated	28,441	28,441	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$46,345</u>	<u>\$81,296</u>	<u>\$34,951</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, 2015

	Budget	Actual	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	2,635	2,380	255
Contractual Services	500	0	500
Materials and Supplies	500	0	500
Total Expenditures	3,635	2,380	1,255
Changes in Fund Balance	(1,135)	120	1,255
Fund Balance Beginning of Year	3,053	3,053	0
Fund Balance End of Year	\$1,918	\$3,173	\$1,255

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, 2015

	Budget	Actual	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	7,945	6,242	1,703
Contractual Services	400	0	400
Materials and Supplies	425	0	425
Total Expenditures	8,770	6,242	2,528
Changes in Fund Balance	(6,270)	(3,742)	2,528
Fund Balance Beginning of Year	14,194	14,194	0
Fund Balance End of Year	\$7,924	\$10,452	\$2,528

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fees, Licenses, and Permits	\$70,000	\$64,189	(\$5,811)
Other	100	2,750	2,650
<b>Total Revenues</b>	<b>70,100</b>	<b>66,939</b>	<b>(3,161)</b>
<u>Expenditures</u>			
Current:			
Leisure Time Activities			
Parks and Playgrounds			
Personal Services	63,800	49,557	14,243
Contractual Services	22,321	17,372	4,949
Materials and Supplies	3,000	1,587	1,413
<b>Total Leisure Time Activities</b>	<b>89,121</b>	<b>68,516</b>	<b>20,605</b>
General Government			
Lands and Buildings			
Contractual Services	2,500	0	2,500
Materials and Supplies	14,639	6,881	7,758
<b>Total General Government</b>	<b>17,139</b>	<b>6,881</b>	<b>10,258</b>
<b>Total Expenditures</b>	<b>106,260</b>	<b>75,397</b>	<b>30,863</b>
Excess of Revenues			
Under Expenditures	(36,160)	(8,458)	27,702
<u>Other Financing Sources</u>			
Transfers In	20,000	20,000	0
Changes in Fund Balance	(16,160)	11,542	27,702
Fund Balance Beginning of Year	15,704	15,704	0
Prior Year Encumbrances Appropriated	2,352	2,352	0
<b>Fund Balance End of Year</b>	<b>\$1,896</b>	<b>\$29,598</b>	<b>\$27,702</b>

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, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,109	\$0	(\$1,109)
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	1,109	0	(1,109)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$1,109</u>	<u>\$0</u>	<u>(\$1,109)</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$1,440	\$1,440
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Materials and Supplies	251	0	251
Changes in Fund Balance	(251)	1,440	1,691
Fund Balance Beginning of Year	251	251	0
Fund Balance End of Year	\$0	\$1,691	\$1,691

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$1,500	\$1,050	(\$450)
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Capital Outlay	8,000	6,981	1,019
Changes in Fund Balance	(6,500)	(5,931)	569
Fund Balance Beginning of Year	7,692	7,692	0
Fund Balance End of Year	\$1,192	\$1,761	\$569

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$1,500	\$0	(\$1,500)
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Fire Department			
Capital Outlay	2,500	1,564	936
Changes in Fund Balance	(1,000)	(1,564)	(564)
Fund Balance Beginning of Year	2,742	2,742	0
Fund Balance End of Year	\$1,742	\$1,178	(\$564)

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$150,000	\$25,581	(\$124,419)
<u>Expenditures</u>			
Current:			
Transportation			
Airport			
Contractual Services	4,988	4,402	586
Capital Outlay	16,360	14,716	1,644
Total Expenditures	21,348	19,118	2,230
Excess of Revenues Over Expenditures	128,652	6,463	(122,189)
<u>Other Financing Uses</u>			
Advances Out	0	(21,000)	(21,000)
Changes in Fund Balance	128,652	(14,537)	(143,189)
Fund Balance Beginning of Year	1,551	1,551	0
Prior Year Encumbrances Appropriated	16,348	16,348	0
Fund Balance End of Year	\$146,551	\$3,362	(\$143,189)



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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$53,794	\$51,447	(\$2,347)
<u>Expenditures</u>			
Current:			
General Government			
Victims Advocate			
Personal Services	50,608	48,300	2,308
Materials and Supplies	3,920	3,232	688
Total Expenditures	54,528	51,532	2,996
Excess of Revenues (Under) Expenditures	(734)	(85)	649
<u>Other Financing Sources (Uses)</u>			
Advances In	0	850	850
Advances Out	0	(1,000)	(1,000)
Total Other Financing Sources (Uses)	0	(150)	(150)
Changes in Fund Balance	(734)	(235)	499
Fund Balance Beginning of Year	2,698	2,698	0
Fund Balance End of Year	\$1,964	\$2,463	\$499

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Fire Department			
Personal Services	35,740	35,740	0
Changes in Fund Balance	(35,740)	(35,740)	0
Fund Balance Beginning of Year	35,740	35,740	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$352,500	\$5,632	(\$346,868)
<u>Expenditures</u>			
Current:			
Public Health Services			
Health Department			
Contractual Services	9	9	0
Community Environment			
Community Development			
Contractual Services	12,784	0	12,784
Total Expenditures	<u>12,793</u>	<u>9</u>	<u>12,784</u>
Changes in Fund Balance	339,707	5,623	(334,084)
Fund Balance Beginning of Year	<u>12,793</u>	<u>12,793</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$352,500</u></u>	<u><u>\$18,416</u></u>	<u><u>(\$334,084)</u></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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fees, Licenses, and Permits	\$65,000	\$65,000	\$0
Other	0	34	34
	65,000	65,034	34
Total Revenues	65,000	65,034	34
<u>Expenditures</u>			
Current:			
General Government			
Access			
Personal Services	48,471	46,942	1,529
Contractual Services	1,400	180	1,220
Materials and Supplies	1,700	1,235	465
Capital Outlay	13,000	3,166	9,834
	64,571	51,523	13,048
Total Expenditures	64,571	51,523	13,048
Changes in Fund Balance	429	13,511	13,082
Fund Balance Beginning of Year	23,105	23,105	0
Fund Balance End of Year	\$23,534	\$36,616	\$13,082

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$43,200	\$39,410	(\$3,790)
Intergovernmental	9,795	7,630	(2,165)
<b>Total Revenues</b>	<b>52,995</b>	<b>47,040</b>	<b>(5,955)</b>
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Personal Services	237,677	237,677	0
Contractual Services	1,154	1,154	0
<b>Total Expenditures</b>	<b>238,831</b>	<b>238,831</b>	<b>0</b>
Excess of Revenues			
Under Expenditures	(185,836)	(191,791)	(5,955)
<u>Other Financing Sources</u>			
Transfers In	214,000	191,791	(22,209)
Changes in Fund Balance	28,164	0	(28,164)
Fund Balance Beginning of Year	0	0	0
<b>Fund Balance End of Year</b>	<b>\$28,164</b>	<b>\$0</b>	<b>(\$28,164)</b>

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$43,200	\$39,410	(\$3,790)
Intergovernmental	9,795	7,633	(2,162)
<b>Total Revenues</b>	<b>52,995</b>	<b>47,043</b>	<b>(5,952)</b>
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Fire Department			
Personal Services	246,962	246,962	0
Contractual Services	1,153	1,153	0
<b>Total Expenditures</b>	<b>248,115</b>	<b>248,115</b>	<b>0</b>
Excess of Revenues			
Under Expenditures	(195,120)	(201,072)	(5,952)
<u>Other Financing Sources</u>			
Transfers In	237,900	201,072	(36,828)
Changes in Fund Balance	42,780	0	(42,780)
Fund Balance Beginning of Year	0	0	0
<b>Fund Balance End of Year</b>	<b>\$42,780</b>	<b>\$0</b>	<b>(\$42,780)</b>

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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$12,000	\$12,590	\$590
<u>Expenditures</u>			
Current:			
General Government			
Lands and Buildings			
Capital Outlay	<u>30,000</u>	<u>2,468</u>	<u>27,532</u>
Changes in Fund Balance	(18,000)	10,122	28,122
Fund Balance Beginning of Year	<u>24,081</u>	<u>24,081</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$6,081</u></u>	<u><u>\$34,203</u></u>	<u><u>\$28,122</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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Fines and Forfeitures	\$21,000	\$12,799	(\$8,201)
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Materials and Supplies	<u>15,600</u>	<u>15,576</u>	<u>24</u>
Changes in Fund Balance	5,400	(2,777)	(8,177)
Fund Balance Beginning of Year	<u>3,136</u>	<u>3,136</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$8,536</u></u>	<u><u>\$359</u></u>	<u><u>(\$8,177)</u></u>



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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$10	\$15,288	\$15,278
<u>Expenditures</u>			
Debt Service:			
Debt Retirement	14,080	14,080	0
Excess of Revenues Over (Under) Expenditures	(14,070)	1,208	15,278
<u>Other Financing Sources</u>			
Transfers In	10,105	10,105	0
Changes in Fund Balance	(3,965)	11,313	15,278
Fund Balance Beginning of Year	60,914	60,914	0
Fund Balance End of Year	\$56,949	\$72,227	\$15,278

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$0	\$2,511	\$2,511
<u>Expenditures</u>			
Current:			
General Government			
Other General Government			
Capital Outlay	1,529	0	1,529
Changes in Fund Balance	(1,529)	2,511	4,040
Fund Balance Beginning of Year	1,529	1,529	0
Fund Balance End of Year	\$0	\$4,040	\$4,040

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$38,000	\$0	(\$38,000)
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	38,000	0	(38,000)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$38,000	\$0	(\$38,000)

City of Bucyrus  
Theater Demolition 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, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$687,730	\$415,224	(\$272,506)
<u>Expenditures</u>			
Current:			
General Government			
Other General Government			
Capital Outlay	<u>405,224</u>	<u>405,224</u>	<u>0</u>
Changes in Fund Balance	282,506	10,000	(272,506)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$282,506</u></u>	<u><u>\$10,000</u></u>	<u><u>(\$272,506)</u></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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Fire Department			
Contractual Services	100	0	100
Capital Outlay	76,991	76,528	463
Total Expenditures	77,091	76,528	563
Excess of Revenues			
Under Expenditures	(77,091)	(76,528)	(563)
<u>Other Financing Sources</u>			
Other Financing Sources	0	396	396
Changes in Fund Balance	(77,091)	(76,132)	959
Fund Balance Beginning of Year	274,019	274,019	0
Prior Year Encumbrances Appropriated	1,991	1,991	0
Fund Balance End of Year	\$198,919	\$199,878	\$959

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, 2015

	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	29	0	29
Excess of Revenues Over Expenditures	5,955	5,984	29
<u>Other Financing Uses</u>			
Transfers Out	(5,955)	(5,955)	0
Changes in Fund Balance	0	29	29
Fund Balance Beginning of Year	1,879	1,879	0
Fund Balance End of Year	<u>\$1,879</u>	<u>\$1,908</u>	<u>\$29</u>

**SCHEDULES OF CAPITAL ASSETS**  
**USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

City of Bucyrus  
Capital Assets Used in the Operation of Governmental Funds  
Schedule by Program and Department  
December 31, 2015

Program/Department	Total	Land	Buildings	Improvements Other Than Buildings
<b>Security of Persons and Property</b>				
Police Department	\$669,203	\$0	\$0	\$0
Fire Department	2,013,162	0	199,120	0
<b>Total Security of Persons and Property</b>	<b>2,682,365</b>	<b>0</b>	<b>199,120</b>	<b>0</b>
<b>Leisure Time Activities</b>				
Parks and Playgrounds	462,756	0	92,057	189,000
Pool	523,475	0	11,975	498,000
<b>Total Leisure Time Activities</b>	<b>986,231</b>	<b>0</b>	<b>104,032</b>	<b>687,000</b>
<b>Transportation</b>				
Street Department	51,878,237	107,850	402,759	0
Airport	1,377,571	315,857	38,000	833,440
<b>Total Transportation</b>	<b>53,255,808</b>	<b>423,707</b>	<b>440,759</b>	<b>833,440</b>
<b>General Government</b>				
General Administration	41,603	0	0	0
Mayor	23,222	0	0	0
Lands and Buildings	3,095,699	2,128,210	866,183	46,480
<b>Total General Government</b>	<b>3,160,524</b>	<b>2,128,210</b>	<b>866,183</b>	<b>46,480</b>
<b>Total General Capital Assets Allocated to Programs</b>	<b>\$60,084,928</b>	<b>\$2,551,917</b>	<b>\$1,610,094</b>	<b>\$1,566,920</b>



<u>Streets</u>	<u>Bridges</u>	<u>Equipment</u>	<u>Furniture and Fixtures</u>	<u>Vehicles</u>	<u>Construction in Progress</u>
\$0	\$0	\$174,854	\$0	\$494,349	\$0
<u>0</u>	<u>0</u>	<u>143,585</u>	<u>16,200</u>	<u>1,654,257</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>318,439</u>	<u>16,200</u>	<u>2,148,606</u>	<u>0</u>
0	0	165,602	0	16,097	0
<u>0</u>	<u>0</u>	<u>13,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>179,102</u>	<u>0</u>	<u>16,097</u>	<u>0</u>
48,341,155	900,980	865,775	0	655,784	603,934
<u>0</u>	<u>0</u>	<u>190,274</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>48,341,155</u>	<u>900,980</u>	<u>1,056,049</u>	<u>0</u>	<u>655,784</u>	<u>603,934</u>
0	0	26,603	0	15,000	0
0	0	0	0	23,222	0
<u>0</u>	<u>0</u>	<u>54,826</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>81,429</u>	<u>0</u>	<u>38,222</u>	<u>0</u>
<u><u>\$48,341,155</u></u>	<u><u>\$900,980</u></u>	<u><u>\$1,635,019</u></u>	<u><u>\$16,200</u></u>	<u><u>\$2,858,709</u></u>	<u><u>\$603,934</u></u>

City of Bucyrus  
Capital Assets Used in the Operation of Governmental Funds  
Schedule of Changes by Program and Department  
For the Year Ended December 31, 2015

Program/Department	Balance December 31, 2014	Additions	Reductions	Balance December 31, 2015
Security of Persons and Property				
Police Department	\$501,109	\$168,094	\$0	\$669,203
Fire Department	1,968,162	45,000	0	2,013,162
Total Security of Persons and Property	<u>2,469,271</u>	<u>213,094</u>	<u>0</u>	<u>2,682,365</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	49,476,999	2,650,974	249,736	51,878,237
Airport	1,376,713	858	0	1,377,571
Total Transportation	<u>50,853,712</u>	<u>2,651,832</u>	<u>249,736</u>	<u>53,255,808</u>
General Government				
General Administration	41,603	0	0	41,603
Mayor	23,222	0	0	23,222
Lands and Buildings	2,699,499	396,200	0	3,095,699
Total General Government	<u>2,764,324</u>	<u>396,200</u>	<u>0</u>	<u>3,160,524</u>
Total General Capital Assets Allocated to Programs	<u>\$57,073,538</u>	<u>\$3,261,126</u>	<u>\$249,736</u>	<u>\$60,084,928</u>

**STATISTICAL  
SECTION**

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**City of Bucyrus  
Statistical Section**

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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-56

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-62

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-64

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)

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$18,791,729	\$16,911,988	\$16,730,949	\$15,722,421
Restricted for				
Capital Projects	251,447	340,927	407,393	461,737
Debt Service	42,852	35,239	28,936	21,464
Other Purposes	4,211,583	3,851,965	3,147,441	3,551,358
Unrestricted (Deficit)	<u>(4,478,379)</u>	<u>(4,584,446)</u>	<u>918,155</u>	<u>792,987</u>
<b>Total Governmental Activities Net Position</b>	<u>18,819,232</u>	<u>16,555,673</u>	<u>21,232,874</u>	<u>20,549,967</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	16,360,301	16,461,480	16,111,866	15,137,424
Unrestricted	<u>3,175,667</u>	<u>1,866,837</u>	<u>2,188,675</u>	<u>2,175,061</u>
<b>Total Business-Type Activities Net Position</b>	<u>19,535,968</u>	<u>18,328,317</u>	<u>18,300,541</u>	<u>17,312,485</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	35,152,030	33,373,468	32,842,815	30,859,845
Restricted	4,505,882	4,228,131	3,583,770	4,034,559
Unrestricted (Deficit)	<u>(1,302,712)</u>	<u>(2,717,609)</u>	<u>3,106,830</u>	<u>2,968,048</u>
<b>Total Primary Government Net Position</b>	<u>\$38,355,200</u>	<u>\$34,883,990</u>	<u>\$39,533,415</u>	<u>\$37,862,452</u>

Note: The City of Bucyrus reported the impact of GASB Statement No. 68 beginning in 2014.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$15,093,733	\$15,170,387	\$14,956,056	\$14,471,575	\$14,812,347	\$14,067,483
520,284	568,646	583,317	560,894	588,199	579,508
13,920	7,272	1,200	0	0	0
3,750,282	3,700,688	2,880,711	2,986,330	2,625,258	3,133,060
513,839	979,620	1,641,518	2,215,100	2,316,846	1,959,662
<u>19,892,058</u>	<u>20,426,613</u>	<u>20,062,802</u>	<u>20,233,899</u>	<u>20,342,650</u>	<u>19,739,713</u>
14,892,739	13,795,333	12,979,937	12,018,329	11,840,942	10,872,214
2,052,751	2,929,349	1,965,427	1,918,519	1,721,506	2,707,222
<u>16,945,490</u>	<u>16,724,682</u>	<u>14,945,364</u>	<u>13,936,848</u>	<u>13,562,448</u>	<u>13,579,436</u>
29,986,472	28,965,720	27,935,993	26,489,904	26,653,289	24,939,697
4,284,486	4,276,606	3,465,228	3,547,224	3,213,457	3,712,568
2,566,590	3,908,969	3,606,945	4,133,619	4,038,352	4,666,884
<u>\$36,837,548</u>	<u>\$37,151,295</u>	<u>\$35,008,166</u>	<u>\$34,170,747</u>	<u>\$33,905,098</u>	<u>\$33,319,149</u>

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

	2015	2014	2013	2012
<u>Expenses</u>				
Governmental Activities				
Security of Persons and Property				
Police	\$2,508,494	\$2,261,058	\$1,887,566	\$1,818,341
Fire	1,688,767	1,596,729	1,526,253	1,273,869
Other	149,467	137,972	150,166	157,654
Public Health	236,226	226,041	175,652	251,137
Leisure Time Activities	103,757	138,829	115,569	130,333
Community Environment	0	110,348	279,022	658
Basic Utility Services	0	75,200	6,980	0
Transportation	2,000,402	2,095,128	1,464,316	1,719,512
General Government	1,303,540	1,276,693	1,300,086	1,098,392
Interest and Fiscal Charges	17,904	14,835	15,891	20,175
Total Governmental Activities Expenses	8,008,557	7,932,833	6,921,501	6,470,071
Business-Type Activities				
Water	2,312,307	1,795,102	1,831,651	2,257,383
Sewer	1,676,949	1,607,723	1,536,189	1,662,101
Solid Waste	804,400	785,621	807,069	832,592
Storm Water	470,569	450,173	371,463	416,560
Total Business-Type Activities Expenses	5,264,225	4,638,619	4,546,372	5,168,636
Total Primary Government Expenses	13,272,782	12,571,452	11,467,873	11,638,707
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
Security of Persons and Property				
Police	44,683	26,258	39,610	61,315
Other	161	150	308	211
Leisure Time Activities	25,464	28,987	24,194	36,032
Basic Utility Services	6,395	6,767	7,066	9,855
Transportation	57,612	57,029	57,004	58,986
General Government	293,507	290,763	302,298	347,049
Total Charges for Services	427,822	409,954	430,480	513,448
Operating Grants, Contributions, and Interest	575,674	1,131,755	1,341,275	856,000
Capital Grants and Contributions	1,895,659	96,550	18,639	30,699
Total Governmental Activities Program Revenues	2,899,155	1,638,259	1,790,394	1,400,147
Business-Type Activities				
Charges for Services				
Water	2,958,770	2,297,774	1,924,411	1,900,020
Sewer	1,706,098	1,775,157	1,804,520	1,875,570
Solid Waste	834,416	846,989	844,725	859,705
Storm Water	851,622	694,983	677,256	681,653
Total Charges for Services	6,350,906	5,614,903	5,250,912	5,316,948
Capital Grants and Contributions	55,964	165,319	243,130	175,843
Total Business-Type Activities Program Revenues	6,406,870	5,780,222	5,494,042	5,492,791
Total Primary Government Program Revenues	9,306,025	7,418,481	7,284,436	6,892,938



2011	2010	2009	2008	2007	2006
\$2,112,759	\$2,211,868	\$2,072,141	\$2,066,932	\$1,987,347	\$1,708,959
1,437,730	1,532,232	1,421,408	1,512,239	1,429,874	1,362,043
166,543	225,413	411,491	131,519	127,448	120,060
237,123	363,868	281,248	239,386	192,061	206,074
167,238	86,835	153,316	88,896	181,746	176,747
66,514	222,094	99,501	188,403	309,737	72,797
46,100	8,125	0	0	0	0
1,873,517	3,653,385	2,558,480	2,344,657	2,475,610	2,013,040
1,354,774	1,432,637	1,418,784	1,912,220	1,492,183	1,521,136
21,070	23,591	25,862	29,330	30,830	31,051
7,483,368	9,760,048	8,442,231	8,513,582	8,226,836	7,211,907
2,567,924	1,676,586	2,106,328	2,028,530	2,145,558	1,866,189
1,703,478	1,691,518	1,652,153	1,697,602	1,681,929	1,684,753
855,245	840,698	833,922	874,289	1,012,777	810,030
450,092	385,568	498,148	684,499	628,094	386,693
5,576,739	4,594,370	5,090,551	5,284,920	5,468,358	4,747,665
13,060,107	14,354,418	13,532,782	13,798,502	13,695,194	11,959,572
52,053	54,547	52,724	43,124	50,379	65,114
377	397	391	422	639	1,470
35,350	60,044	27,886	38,435	37,260	39,518
3,806	1,896	13,168	35,042	12,085	19,601
57,676	59,437	63,773	77,780	64,813	59,777
392,043	385,926	347,360	360,659	362,463	351,603
541,305	562,247	505,302	555,462	527,639	537,083
839,099	1,346,558	1,413,178	1,316,948	1,499,583	1,112,724
18,800	3,075,589	1,814,926	403,046	201,886	673,333
1,399,204	4,984,394	3,733,406	2,275,456	2,229,108	2,323,140
1,920,898	1,968,233	1,934,465	2,019,818	2,038,058	2,120,641
1,935,190	1,942,065	1,710,711	1,693,752	1,585,121	1,659,297
860,245	869,269	849,337	869,522	851,224	893,037
677,236	676,194	666,386	684,454	824,941	722,625
5,393,569	5,455,761	5,160,899	5,267,546	5,299,344	5,395,600
349,939	509,258	317	3,306	7,689	167,050
5,743,508	5,965,019	5,161,216	5,270,852	5,307,033	5,562,650
7,142,712	10,949,413	8,894,622	7,546,308	7,536,141	7,885,790

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

	2015	2014	2013	2012
<u>Net Expense (Revenue)</u>				
Governmental Activities	\$5,109,402	\$6,294,574	\$5,131,107	\$5,069,924
Business-Type Activities	(1,142,645)	(1,141,603)	(947,670)	(324,155)
Total Primary Government Net Expense	<u>3,966,757</u>	<u>5,152,971</u>	<u>4,183,437</u>	<u>4,745,769</u>
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property Taxes Levied for General Purposes	428,832	428,184	429,344	493,678
Property Taxes Levied for Police and Fire Pension	78,070	77,674	77,888	89,082
Property Taxes Levied for Capital Improvements	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Municipal Income Taxes Levied for General Purposes	3,120,639	2,819,664	3,029,972	2,851,963
Municipal Income Taxes Levied for Police and Fire Operations	1,524,633	1,405,946	0	0
Municipal Income Taxes Levied for Street Maintenance and Repair	1,559,141	1,369,879	1,474,949	1,425,981
Other Local Taxes	44,929	46,859	41,746	40,316
Grants and Entitlements not Restricted to Specific Programs	272,346	274,102	410,910	433,445
Franchise Taxes	129,264	132,440	138,090	138,992
Interest	54,607	20,245	7,386	26,428
Other	176,715	170,641	203,729	227,948
Transfers	(16,215)	0	0	0
Total Governmental Activities	<u>7,372,961</u>	<u>6,745,634</u>	<u>5,814,014</u>	<u>5,727,833</u>
Business-Type Activities				
Other	48,791	36,022	40,385	42,841
Transfers	16,215	0	0	0
Total Business-Type Activities	<u>65,006</u>	<u>36,022</u>	<u>40,385</u>	<u>42,841</u>
Total Primary Government	<u>7,437,967</u>	<u>6,781,656</u>	<u>5,854,399</u>	<u>5,770,674</u>
<u>Changes in Net Position</u>				
Governmental Activities	2,263,559	451,060	682,907	657,909
Business-Type Activities	1,207,651	1,177,625	988,055	366,996
Total Primary Government	<u>\$3,471,210</u>	<u>\$1,628,685</u>	<u>\$1,670,962</u>	<u>\$1,024,905</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

2011	2010	2009	2008	2007	2006
\$6,084,164	\$4,775,654	\$4,708,825	\$6,238,126	\$5,997,728	\$4,888,767
(166,769)	(1,370,649)	(70,665)	14,068	161,325	(814,985)
5,917,395	3,405,005	4,638,160	6,252,194	6,159,053	4,073,782
496,394	505,051	548,225	555,103	624,733	617,838
89,980	91,254	97,942	100,392	112,244	110,673
0	0	0	0	0	207,753
0	0	0	0	0	17,500
2,659,596	2,566,976	2,467,782	2,749,521	3,004,438	2,921,001
0	0	0	0	0	0
1,329,798	1,283,489	1,233,890	1,374,762	1,502,219	1,460,500
34,334	37,255	29,234	32,881	33,637	37,125
589,985	733,523	776,730	984,622	735,151	785,500
139,093	136,373	128,359	130,993	125,343	117,360
24,170	27,372	63,188	208,428	318,973	245,767
183,259	132,498	94,450	180,834	140,827	100,218
3,000	(374,326)	(902,072)	(188,161)	3,100	(245,106)
5,549,609	5,139,465	4,537,728	6,129,375	6,600,665	6,376,129
57,039	34,343	35,779	200,307	147,437	25,674
(3,000)	374,326	902,072	188,161	(3,100)	245,106
54,039	408,669	937,851	388,468	144,337	270,780
5,603,648	5,548,134	5,475,579	6,517,843	6,745,002	6,646,909
(534,555)	363,811	(171,097)	(108,751)	602,937	1,487,362
220,808	1,779,318	1,008,516	374,400	(16,988)	1,085,765
(\$313,747)	\$2,143,129	\$837,419	\$265,649	\$585,949	\$2,573,127

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	57,520	51,408	46,828	46,174
Assigned	29,056	55,470	70,817	22,485
Unassigned	<u>750,306</u>	<u>648,988</u>	<u>917,813</u>	<u>923,429</u>
Total General Fund	<u>836,882</u>	<u>755,866</u>	<u>1,035,458</u>	<u>992,088</u>
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Funds	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	57,665	56,932	90,231	90,509
Restricted	3,680,770	3,409,610	2,994,700	3,471,972
Committed	61,720	36,927	39,139	49,777
Unassigned (Deficit)	<u>(38,450)</u>	<u>(81,170)</u>	<u>(78,698)</u>	<u>(231,341)</u>
Total All Other Governmental Funds	<u>3,761,705</u>	<u>3,422,299</u>	<u>3,045,372</u>	<u>3,380,917</u>
Total Governmental Funds	<u><u>\$4,598,587</u></u>	<u><u>\$4,178,165</u></u>	<u><u>\$4,080,830</u></u>	<u><u>\$4,373,005</u></u>

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

2011	2010	2009	2008	2007	2006
\$0	\$0	\$0	\$0	\$60,919	\$35,771
0	0	0	0	2,378,783	2,100,465
45,256	40,412	36,644	27,762	n/a	n/a
34,506	22,561	67,798	44,259	n/a	n/a
606,369	1,014,964	1,612,900	2,258,652	n/a	n/a
686,131	1,077,937	1,717,342	2,330,673	2,439,702	2,136,236
0	0	0	0	291,357	648,529
0	0	0	0	1,751,990	1,974,542
0	0	0	0	69,783	69,230
0	0	0	0	377,948	298,520
79,734	74,933	69,969	55,101	n/a	n/a
3,753,843	3,737,520	2,803,768	2,870,321	n/a	n/a
74,659	68,900	66,073	80,864	n/a	n/a
(132,529)	(264,027)	(553,666)	(166,961)	n/a	n/a
3,775,707	3,617,326	2,386,144	2,839,325	2,491,078	2,990,821
\$4,461,838	\$4,695,263	\$4,103,486	\$5,169,998	\$4,930,780	\$5,127,057

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

	2015	2014	2013	2012
<u>Revenues</u>				
Property Taxes	\$511,963	\$497,999	\$506,068	\$588,052
Payment in Lieu of Taxes	0	0	0	0
Municipal Income Taxes	6,142,285	5,456,304	4,390,245	4,193,548
Other Local Taxes	94,875	103,726	98,600	97,787
Special Assessments	25,422	8,830	11,162	16,716
Charges for Services	292,378	296,064	299,584	367,693
Fees, Licenses, and Permits	169,322	170,817	187,638	154,393
Fines and Forfeitures	31,288	13,812	21,286	32,105
Intergovernmental	2,762,185	1,403,250	1,849,785	1,158,709
Interest	61,815	23,547	10,790	34,667
Other	201,783	215,434	248,189	288,151
<b>Total Revenues</b>	<b>10,293,316</b>	<b>8,189,783</b>	<b>7,623,347</b>	<b>6,931,821</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	2,575,892	2,321,341	1,939,726	1,823,268
Fire	1,675,745	1,591,079	1,404,955	1,144,840
Other	149,467	137,972	150,166	157,654
Public Health	236,226	226,041	175,652	251,137
Leisure Time Activities	94,690	117,589	102,746	127,175
Community Environment	0	110,348	279,022	658
Basic Utility Services	0	75,200	6,980	0
Transportation	3,414,695	2,218,297	2,522,446	2,335,112
General Government	1,663,976	1,307,766	1,291,413	1,130,038
Debt Service:				
Principal Retirement	44,118	47,899	26,477	30,548
Interest and Fiscal Charges	18,085	14,884	15,939	20,224
<b>Total Expenditures</b>	<b>9,872,894</b>	<b>8,168,416</b>	<b>7,915,522</b>	<b>7,020,654</b>
Excess of Revenues Over (Under) Expenditures	420,422	21,367	(292,175)	(88,833)
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	0	0
OPWC Loans Issued	0	0	0	0
Inception of Capital Lease	0	75,968	0	0
Transfers In	422,968	332,010	305,414	228,276
Transfers Out	(422,968)	(332,010)	(305,414)	(228,276)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>75,968</b>	<b>0</b>	<b>0</b>
<b>Changes in Fund Balance</b>	<b>\$420,422</b>	<b>\$97,335</b>	<b>(\$292,175)</b>	<b>(\$88,833)</b>
Debt Service as a Percentage of Noncapital Expenditures	0.94%	0.94%	0.73%	0.95%

2011	2010	2009	2008	2007	2006
\$581,103	\$594,872	\$639,237	\$653,547	\$735,142	\$940,935
0	0	0	0	0	17,500
3,983,413	3,921,985	3,622,371	4,186,803	4,426,411	4,248,586
91,730	95,829	86,948	89,973	92,934	96,272
13,896	14,075	14,255	14,468	15,175	23,251
389,574	381,091	349,633	396,320	383,139	399,545
236,018	204,930	183,072	195,905	162,515	142,453
26,736	22,653	39,137	31,002	40,460	42,659
1,551,823	5,390,493	3,545,434	2,605,429	2,295,644	2,069,446
46,926	83,863	115,052	221,968	406,557	354,988
212,929	176,278	120,870	225,321	188,126	153,186
<u>7,134,148</u>	<u>10,886,069</u>	<u>8,716,009</u>	<u>8,620,736</u>	<u>8,746,103</u>	<u>8,488,821</u>
2,123,349	2,209,631	2,010,653	2,052,127	1,972,551	1,727,123
1,337,991	1,441,798	1,332,614	1,440,652	1,342,818	1,309,818
166,543	225,413	411,491	131,519	127,448	120,060
237,123	363,868	281,248	239,386	192,061	206,074
147,459	147,771	139,826	137,541	162,722	136,756
66,514	222,094	99,501	188,403	309,737	72,797
46,100	385,451	744,104	0	0	248,556
1,876,604	3,811,552	2,772,229	1,957,815	3,359,942	2,736,981
1,319,892	1,428,286	1,925,397	2,170,606	1,644,820	1,545,027
27,880	37,822	42,914	51,665	45,449	33,909
21,118	23,606	25,944	29,374	30,874	31,090
<u>7,370,573</u>	<u>10,297,292</u>	<u>9,785,921</u>	<u>8,399,088</u>	<u>9,188,422</u>	<u>8,168,191</u>
<u>(236,425)</u>	<u>588,777</u>	<u>(1,069,912)</u>	<u>221,648</u>	<u>(442,319)</u>	<u>320,630</u>
0	0	0	3,975	3,510	0
0	0	0	0	200,000	0
0	0	0	10,845	39,432	39,384
313,431	294,916	272,297	313,967	287,997	244,605
<u>(310,431)</u>	<u>(291,916)</u>	<u>(268,897)</u>	<u>(311,217)</u>	<u>(284,897)</u>	<u>(241,155)</u>
<u>3,000</u>	<u>3,000</u>	<u>3,400</u>	<u>17,570</u>	<u>246,042</u>	<u>42,834</u>
<u>(\$233,425)</u>	<u>\$591,777</u>	<u>(\$1,066,512)</u>	<u>\$239,218</u>	<u>(\$196,277)</u>	<u>\$363,464</u>
0.78%	0.74%	0.92%	1.16%	1.17%	1.10%

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			
2015	\$104,910,290	\$38,307,170	\$409,192,743	\$7,592,580	\$8,627,932
2014	105,002,320	38,589,210	410,261,514	7,520,690	8,546,239
2013	105,304,350	39,757,580	414,462,657	7,206,920	8,189,682
2012	118,244,240	47,240,590	472,813,800	6,710,770	7,625,875
2011	118,252,700	48,871,640	477,498,114	6,406,740	7,280,386
2010	118,571,100	48,383,520	477,013,200	6,071,110	6,898,988
2009	127,057,000	48,151,550	500,595,857	5,874,150	6,675,170
2008	126,469,460	45,878,850	492,423,743	5,694,840	6,471,409
2007	125,962,930	45,546,640	490,027,343	6,958,690	7,907,602
2006	114,003,190	39,448,390	438,433,086	6,909,510	7,851,715

Source: Crawford County Auditor

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

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

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



Tangible Personal Property		Total		Percentage of Total Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$150,810,040	\$417,820,675	36.09%	\$4.30
0	0	151,112,220	418,807,753	36.08	4.30
0	0	152,268,850	422,652,339	36.03	4.30
0	0	172,195,600	480,439,675	35.84	4.30
0	0	173,531,080	484,778,500	35.80	4.30
283,830	283,830	173,309,560	484,196,018	35.79	4.30
472,990	472,990	181,555,690	507,744,017	35.76	4.30
8,906,640	142,506,240	186,949,790	641,401,392	29.15	4.30
18,902,370	151,218,960	197,370,630	649,153,905	30.40	4.30
27,039,420	144,210,240	187,400,510	590,495,041	31.74	5.44

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

	2015	2014	2013	2012	2011
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	12.6500	12.6500	12.2500	13.2500
Bucyrus City School District	59.4500	59.4500	57.6500	56.4100	56.3300
Pioneer Joint Vocational School District	3.7000	3.7000	3.7000	3.7000	3.7000
Wynford Local School District	55.3500	55.5000	55.6000	56.5700	56.6400

Source: Crawford County Auditor

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

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

2010	2009	2008	2007	2006
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$1.5000
0.0000	0.0000	0.0000	0.0000	0.9255
0.0000	0.0000	0.0000	0.0000	1.4268
0.0000	0.0000	0.0000	0.0000	1.5000
3.7000	3.7000	3.7000	3.7000	3.7000
0.3000	0.3000	0.3000	0.3000	0.3000
0.3000	0.3000	0.3000	0.3000	0.3000
4.3000	4.3000	4.3000	4.3000	4.3000
4.3000	4.3000	4.3000	4.3000	5.8000
4.3000	4.3000	4.3000	4.3000	5.2255
4.3000	4.3000	4.3000	4.3000	5.7268
4.3000	4.3000	4.3000	4.3000	5.8000
10.3000	8.8000	8.8000	8.8000	8.8000
56.1900	55.8300	55.3500	55.9100	49.8600
3.7000	4.7000	4.7000	4.7000	4.7000
56.6400	56.8900	54.5400	54.0200	56.5900

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
2015	\$592,213	\$53,068	\$645,281	\$566,725	95.70%
2014	593,913	45,205	639,118	564,852	95.11
2013	598,889	44,051	642,940	570,073	95.19
2012	676,513	49,338	725,851	649,196	95.96
2011	683,098	44,068	727,166	644,297	94.32
2010	682,281	42,629	724,910	651,745	95.52
2009	714,450	35,708	750,158	679,730	95.14
2008	706,906	33,757	740,663	686,084	97.05
2007	710,170	31,920	742,090	684,746	96.42
2006	811,711	36,589	848,300	784,250	96.62

Source: Crawford County Auditor

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

(2) Amounts listed include penalties and interest.

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

Delinquent Tax Collections	Total Tax Collections	Percentage of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes (2)	Percentage of Outstanding Delinquent Taxes to Total Tax Levy
\$30,641	\$597,366	92.57%	\$48,003	7.44%
18,955	583,807	91.35	53,068	8.30
21,436	591,509	92.00	45,205	7.03
30,283	679,479	93.61	44,051	6.07
24,886	669,183	92.03	49,338	6.78
28,143	679,888	93.79	44,067	6.08
28,851	708,581	94.46	42,629	5.68
25,560	711,644	96.08	35,708	4.82
27,421	712,167	95.97	33,757	4.55
26,181	810,431	95.54	31,920	3.76

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
2015	\$0	\$148	\$148	\$0	0.00%
2014	0	1,355	1,355	0	0.00
2013	0	1,738	1,738	0	0.00
2012	0	1,468	1,468	0	0.00
2011	0	3,924	3,924	0	0.00
2010	6,466	30,337	36,803	531	8.10
2009	1,622	32,196	33,818	208	12.82
2008	37,415	25,080	62,495	29,874	79.84
2007	84,647	30,171	114,818	63,696	75.25
2006	185,437	126,744	312,181	143,876	77.59

Source: Crawford County Auditor

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

Delinquent Tax Collections	Total Tax Collections	Percentage of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Percentage of Outstanding Delinquent Taxes to Total Tax Levy
\$0	\$0	0.00%	\$98	66.22%
3	3	0.22	197	14.54
40	40	2.30	1,443	83.03
0	0	0	1,468	100.00
2,176	2,176	55.45	3,544	90.32
4,940	5,471	14.87	8,328	22.63
26,878	27,086	80.09	8,518	25.19
1,597	31,471	50.36	35,966	57.55
27,228	90,924	79.19	28,740	25.03
64,398	208,274	66.72	126,744	40.60

City of Bucyrus  
Principal Taxpayers  
Current Year and Nine Years Ago

2015			
Taxpayer	Type of Business	Real Property Assessed Valuation	Percentage of Total City Assessed Valuation (2015 Collection Year)
Ohio Power Co.	Utility	\$6,287,310	4.17%
General Electric	Manufacturing	2,064,540	1.37
Bucyrus Precision Tech	Manufacturing	1,451,530	0.96
Imasen Bucyrus Tech, Inc.	Manufacturing	1,449,790	0.96
Arctic Cat	Manufacturing	1,309,500	0.87
Wal-Mart	Retail	1,303,230	0.86
Columbia Gas	Utility	1,203,320	0.80
Worcester Ronald G	Residential Rentals	1,048,870	0.70
People's Savings & Loan	Financial Institution	861,770	0.57
Ohio Mutual Insurance	Insurance	857,450	0.57
	Total	<u>17,837,310</u>	<u>11.83</u>
	All Other Taxpayers	<u>132,972,730</u>	<u>88.17</u>
	Total Assessed Valuation	<u><u>\$150,810,040</u></u>	<u><u>100.00%</u></u>
2006			
Taxpayer	Type of Business	Real Property Assessed Valuation	Percentage of Total City Assessed Valuation (2006 Collection Year)
General Electric	Manufacturing	\$6,015,150	3.21%
TPI Acquisition Subsidiary, Inc.	Manufacturing	5,848,130	3.12
Brunswick Corp.	Manufacturing	3,519,840	1.88
Bucyrus Precision Tech	Manufacturing	2,990,130	1.60
Imasen Bucyrus Tech, Inc.	Manufacturing	2,888,160	1.54
Bucyrus Blades, Inc.	Manufacturing	2,613,830	1.39
Wal-Mart	Retail	2,285,450	1.22
Mitsui Steel, Inc.	Manufacturing	2,135,990	1.14
Eagle Crusher	Manufacturing	1,849,220	0.99
Orchard Park Place	Nursing Home	1,143,120	0.61
	Total	31,289,020	16.70
	All Other Taxpayers	<u>156,111,490</u>	<u>83.30</u>
	Total Assessed Valuation	<u><u>\$187,400,510</u></u>	<u><u>100.00%</u></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>
2015	2.00%	\$6,204,413	\$4,986,543	80.37%	\$564,658	9.10%	\$653,212	10.53%
2014	2.00	5,595,489	4,651,324	83.12	403,827	7.22	540,338	9.66
2013	1.50	4,504,921	3,564,884	79.13	415,318	9.22	524,719	11.65
2012	1.50	4,277,944	3,408,762	79.68	401,728	9.39	467,454	10.93
2011	1.50	3,989,394	3,094,580	77.57	391,025	9.80	503,789	12.63
2010	1.50	3,850,465	2,981,774	77.44	391,492	9.91	477,199	12.39
2009	1.50	3,701,672	2,933,623	79.25	280,814	7.59	487,235	13.26
2008	1.50	4,124,283	3,123,855	75.74	527,708	12.80	472,720	11.46
2007	1.50	4,506,657	3,469,419	76.98	534,770	11.87	502,468	11.15
2006	1.50	4,381,501	3,407,902	77.78	461,416	10.53	512,183	11.69

Source: City Records

City of Bucyrus  
Water Utility Statistics  
Last Ten Years

Type of Customer	2015			2014		
	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
<b>Residential</b>						
<b>Inside City Limits</b>						
0 - 1,000 Cubic Feet	166,793	\$1,463,939	\$8.44	103,591	\$1,287,818	\$6.71
1,001 - 5,000 Cubic Feet	15,308	119,440	7.05	19,955	112,487	5.61
5,001 - 20,000 Cubic Feet	1,999	13,254	5.34	2,262	10,409	4.24
20,001 - 25,000 Cubic Feet	0	0	3.30	0	0	2.63
Over 25,000 Cubic Feet	658	2,987	2.63	461	1,499	2.09
<b>Outside City Limits</b>						
0 - 1,000 Cubic Feet	2,906	39,893	12.66	3,555	34,315	10.07
1,001 - 5,000 Cubic Feet	719	8,324	10.58	808	6,631	8.41
5,001 - 20,000 Cubic Feet	0	0	8.03	42	274	6.39
20,001 - 25,000 Cubic Feet	0	0	4.97	0	0	3.95
Over 25,000 Cubic Feet	0	0	3.95	0	0	3.14
<b>Commercial</b>						
<b>Inside City Limits</b>						
0 - 1,000 Cubic Feet	8,354	88,373	8.44	9,970	75,371	6.71
1,001 - 5,000 Cubic Feet	12,233	91,858	7.05	14,692	78,832	5.61
5,001 - 20,000 Cubic Feet	20,754	131,610	5.34	25,896	117,025	4.24
20,001 - 25,000 Cubic Feet	0	0	3.30	0	0	2.63
Over 25,000 Cubic Feet	70,344	280,354	2.63	68,789	205,683	2.09
<b>Outside City Limits</b>						
0 - 1,000 Cubic Feet	238	4,000	12.66	291	3,375	10.07
1,001 - 5,000 Cubic Feet	393	4,444	10.58	327	2,636	8.41
5,001 - 20,000 Cubic Feet	1,135	10,719	8.03	2,262	15,062	6.39
20,001 - 25,000 Cubic Feet	0	0	4.97	0	0	3.95
Over 25,000 Cubic Feet	11,373	61,524	3.95	29,227	101,518	3.14

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.

2013			2012			2011		
Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
210,283	\$1,111,772	\$4.98	214,860	\$1,133,940	\$4.98	216,907	\$1,145,185	\$4.98
20,609	97,771	4.16	22,424	106,478	4.16	20,576	97,743	4.16
1,845	7,080	3.16	2,631	10,501	3.16	2,377	8,860	3.16
0	0	1.95	0	0	1.95	0	0	1.95
312	884	1.55	746	2,590	1.55	1,504	4,295	1.55
3,642	29,573	7.47	3,660	29,438	7.47	3,839	30,641	7.47
955	6,660	6.24	1,213	8,504	6.24	1,012	7,090	6.24
50	324	4.74	95	611	4.74	127	775	4.74
0	0	2.93	0	0	2.93	0	0	2.93
0	0	2.33	0	0	2.33	0	0	2.33
9,895	63,739	4.98	9,650	62,734	4.98	9,687	62,243	4.98
15,070	69,005	4.16	16,249	74,380	4.16	16,776	76,734	4.16
24,525	95,354	3.16	25,271	98,115	3.16	26,662	103,381	3.16
0	0	1.95	0	0	1.95	0	0	1.95
77,639	190,220	1.55	83,118	200,892	1.55	80,971	191,056	1.55
341	3,096	7.47	326	2,983	7.47	325	2,839	7.47
371	2,512	6.24	407	2,749	6.24	395	2,686	6.24
2,935	16,576	4.74	2,662	15,311	4.74	3,084	17,582	4.74
0	0	2.93	0	0	2.93	0	0	2.93
32,297	89,620	2.33	27,122	84,701	2.33	26,268	82,782	2.33

(continued)

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

Type of Customer	2010			2009		
	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
<b>Residential</b>						
<b>Inside City Limits</b>						
0 - 1,000 Cubic Feet	221,103	\$1,163,534	\$4.98	224,404	\$1,180,459	\$4.98
1,001 - 5,000 Cubic Feet	22,083	104,840	4.16	24,774	117,787	4.16
5,001 - 20,000 Cubic Feet	2,040	8,310	3.16	2,150	8,637	3.16
20,001 - 25,000 Cubic Feet	0	0	1.95	0	0	1.95
Over 25,000 Cubic Feet	0	0	1.55	1,606	4,399	1.55
<b>Outside City Limits</b>						
0 - 1,000 Cubic Feet	3,838	30,526	7.47	3,782	30,194	7.47
1,001 - 5,000 Cubic Feet	1,030	7,214	6.24	922	6,491	6.24
5,001 - 20,000 Cubic Feet	25	156	4.74	0	0	4.74
20,001 - 25,000 Cubic Feet	0	0	2.93	0	0	2.93
Over 25,000 Cubic Feet	0	0	2.33	0	0	2.33
<b>Commercial</b>						
<b>Inside City Limits</b>						
0 - 1,000 Cubic Feet	10,176	64,852	4.98	10,375	65,451	4.98
1,001 - 5,000 Cubic Feet	16,806	76,703	4.16	18,357	83,852	4.16
5,001 - 20,000 Cubic Feet	25,601	98,982	3.16	24,027	93,074	3.16
20,001 - 25,000 Cubic Feet	0	0	1.95	0	0	1.95
Over 25,000 Cubic Feet	80,781	193,096	1.55	71,717	177,638	1.55
<b>Outside City Limits</b>						
0 - 1,000 Cubic Feet	251	2,306	7.47	219	2,114	7.47
1,001 - 5,000 Cubic Feet	552	3,740	6.24	458	3,116	6.24
5,001 - 20,000 Cubic Feet	4,093	22,887	4.74	3,451	19,557	4.74
20,001 - 25,000 Cubic Feet	0	0	2.93	2,718	8,119	2.93
Over 25,000 Cubic Feet	26,456	83,414	2.33	20,425	70,082	2.33

2008			2007			2006		
Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
227,479	\$1,196,414	\$4.98	233,176	\$1,222,015	\$4.98	236,353	\$1,237,798	\$4.98
27,510	130,640	4.16	30,212	143,872	4.16	29,634	141,309	4.16
2,200	8,925	3.16	2,822	11,550	3.16	2,886	11,625	3.16
0	0	1.95	0	0	1.95	0	0	1.95
0	0	1.55	1,429	4,314	1.55	495	1,546	1.55
3,861	30,093	7.47	4,056	31,504	7.47	4,342	33,499	7.47
901	6,286	6.24	1,038	7,326	6.24	1,115	7,782	6.24
0	0	4.74	41	268	4.74	97	627	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
10,338	64,378	4.98	10,796	65,401	4.98	10,934	66,898	4.98
18,624	85,285	4.16	18,191	83,948	4.16	16,543	75,838	4.16
24,975	97,127	3.16	23,303	90,721	3.16	28,190	109,079	3.16
0	0	1.95	0	0	1.95	0	0	1.95
85,924	204,387	1.55	97,354	229,631	1.55	197,005	233,034	1.55
166	1,703	7.47	151	1,718	7.47	141	1,703	7.47
435	2,960	6.24	489	3,273	6.24	455	3,061	6.24
3,027	17,130	4.74	2,414	13,706	4.74	2,555	14,617	4.74
2,745	8,181	2.93	0	0	2.93	3,899	11,465	2.93
24,485	81,239	2.33	32,829	64,986	2.33	32,576	101,188	2.33

City of Bucyrus  
Sewer Utility Statistics  
Last Ten Years

Type of Customer	2015			2014		
	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
Residential						
Inside City Limits						
0 - 1,000 Cubic Feet	166,629	\$905,611	\$5.19	205,732	\$1,107,708	\$5.04
1,001 - 5,000 Cubic Feet	15,445	74,814	4.43	19,855	95,694	4.30
5,001 - 20,000 Cubic Feet	2,044	8,820	4.08	2,262	9,725	3.96
20,001 - 25,000 Cubic Feet	0	0	3.91	0	0	3.80
Over 25,000 Cubic Feet	902	3,418	3.13	461	1,865	3.04
Outside City Limits						
0 - 1,000 Cubic Feet	1,662	19,034	10.37	2,047	23,163	10.07
1,001 - 5,000 Cubic Feet	81	803	8.85	76	742	8.60
5,001 - 20,000 Cubic Feet	0	0	8.15	0	0	7.92
20,001 - 25,000 Cubic Feet	0	0	7.82	0	0	7.59
Over 25,000 Cubic Feet	0	0	6.25	0	0	6.07
Commercial						
Inside City Limits						
0 - 1,000 Cubic Feet	8,311	54,065	5.19	9,965	64,493	5.04
1,001 - 5,000 Cubic Feet	12,065	56,628	4.43	14,639	68,476	4.30
5,001 - 20,000 Cubic Feet	20,772	88,127	4.08	24,760	105,346	3.96
20,001 - 25,000 Cubic Feet	0	0	3.91	0	0	3.80
Over 25,000 Cubic Feet	53,864	194,535	3.13	53,884	200,907	3.04
Outside City Limits						
0 - 1,000 Cubic Feet	175	2,380	10.37	179	2,538	10.07
1,001 - 5,000 Cubic Feet	252	2,342	8.85	312	2,874	8.60
5,001 - 20,000 Cubic Feet	590	5,138	8.15	658	5,743	7.92
20,001 - 25,000 Cubic Feet	0	0	7.82	0	0	7.59
Over 25,000 Cubic Feet	7,040	47,966	6.25	9,947	66,315	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.

2013			2012			2011		
Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
209,951	\$1,123,165	\$5.04	214,639	\$1,146,233	\$5.04	216,717	\$1,157,537	\$5.04
20,549	99,192	4.30	22,232	107,241	4.30	20,455	97,996	4.30
1,845	7,628	3.96	2,680	11,136	3.96	2,377	8,506	3.96
0	0	3.80	0	0	3.80	0	0	3.80
312	1,195	3.04	746	2,311	3.04	1,536	4,938	3.04
2,106	23,522	10.07	2,164	24,010	10.07	2,173	24,146	10.07
69	667	8.60	189	1,831	8.60	131	1,091	8.60
0	0	7.92	0	0	7.92	49	436	7.92
0	0	7.59	0	0	7.59	0	0	7.59
0	0	6.07	0	0	6.07	0	0	6.07
9,979	65,106	5.04	9,729	63,636	5.04	9,725	62,814	5.04
15,082	70,602	4.30	16,468	77,036	4.30	16,970	79,313	4.30
23,795	101,521	3.96	24,673	104,902	3.96	25,009	106,948	3.96
0	0	3.80	0	0	3.80	0	0	3.80
60,320	217,278	3.04	60,426	227,590	3.04	61,538	221,961	3.04
189	2,578	10.07	217	2,773	10.07	204	2,377	10.07
274	2,548	8.60	372	3,434	8.60	362	3,363	8.60
1,797	15,193	7.92	1,569	13,346	7.92	2,155	18,234	7.92
0	0	7.59	0	0	7.59	0	0	7.59
13,211	69,099	6.07	7,997	55,118	6.07	8,545	57,996	6.07

(continued)

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

Type of Customer	2010			2009		
	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
Residential						
Inside City Limits						
0 - 1,000 Cubic Feet	220,873	\$1,171,447	\$5.04	224,272	\$1,084,224	\$4.58
1,001 - 5,000 Cubic Feet	22,039	105,900	4.30	24,742	108,696	3.91
5,001 - 20,000 Cubic Feet	2,040	8,321	3.96	2,150	8,054	3.60
20,001 - 25,000 Cubic Feet	0	0	3.80	0	0	3.45
Over 25,000 Cubic Feet	0	0	3.04	1,606	5,460	2.76
Outside City Limits						
0 - 1,000 Cubic Feet	2,243	24,454	10.07	2,280	22,358	9.15
1,001 - 5,000 Cubic Feet	142	1,398	8.60	247	2,184	7.82
5,001 - 20,000 Cubic Feet	0	0	7.92	0	0	7.20
20,001 - 25,000 Cubic Feet	0	0	7.59	0	0	6.90
Over 25,000 Cubic Feet	0	0	6.07	0	0	5.52
Commercial						
Inside City Limits						
0 - 1,000 Cubic Feet	10,226	65,146	5.04	10,446	60,031	4.58
1,001 - 5,000 Cubic Feet	16,910	78,608	4.30	18,596	78,894	3.91
5,001 - 20,000 Cubic Feet	24,405	103,383	3.96	21,666	84,150	3.60
20,001 - 25,000 Cubic Feet	0	0	3.80	0	0	3.45
Over 25,000 Cubic Feet	62,342	225,451	3.04	51,972	176,951	2.76
Outside City Limits						
0 - 1,000 Cubic Feet	128	1,700	10.07	123	1,565	9.15
1,001 - 5,000 Cubic Feet	488	4,520	8.60	429	3,621	7.82
5,001 - 20,000 Cubic Feet	2,765	23,260	7.92	2,485	19,085	7.20
20,001 - 25,000 Cubic Feet	0	0	7.59	0	0	6.90
Over 25,000 Cubic Feet	7,934	55,913	6.07	5,284	36,627	5.52



2008			2007			2006		
Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate	Consumption (CCF)	Billings	Rate
227,355	\$1,020,186	\$3.98	232,948	\$974,499	\$3.98	236,221	\$988,656	\$3.98
27,423	111,727	3.40	30,153	114,871	3.40	29,606	113,403	3.40
2,200	8,027	3.13	2,822	9,503	3.13	2,886	9,864	3.13
0	0	3.00	0	0	3.00	0	0	3.00
0	0	2.40	1,429	2,626	2.40	495	1,548	2.40
2,301	20,495	7.96	2,398	19,828	7.96	2,524	20,703	7.96
328	2,657	6.80	404	3,119	6.80	475	3,648	6.80
0	0	6.26	41	290	6.26	0	0	6.26
0	0	6.00	0	0	6.00	0	0	6.00
0	0	4.80	0	0	4.80	0	0	4.80
10,357	54,303	3.98	10,788	52,055	3.98	11,010	53,603	3.98
18,915	74,576	3.40	18,631	69,691	3.40	16,993	62,840	3.40
24,750	88,908	3.13	22,463	75,692	3.13	27,735	92,919	3.13
0	0	3.00	0	0	3.00	0	0	3.00
60,550	185,789	2.40	73,963	210,359	2.40	171,524	210,142	2.40
132	1,496	7.96	131	1,520	7.96	139	1,620	7.96
417	3,279	6.80	465	3,359	6.80	416	3,014	6.80
2,197	15,691	6.26	1,530	10,232	6.26	1,811	12,103	6.26
0	0	6.00	0	0	6.00	0	0	6.00
7,594	46,290	4.80	11,882	65,875	4.80	16,560	87,718	4.80

City of Bucyrus  
Solid Waste Utility Statistics  
Last Ten Years

Type of Customer	2015			2014		
	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
Residential						
Single	855	\$66,844	\$9.65	747	\$78,098	\$9.65
Retiree	935	77,616	9.65	922	95,884	9.65
Family	3,299	443,770	15.15	3,050	535,667	15.15
Commercial	126	37,147	22.65	118	41,830	22.65

Source: City Utility Department

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

2013			2012			2011		
Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
711	\$74,521	\$9.65	680	\$71,237	\$9.65	659	\$68,940	\$9.65
929	97,052	9.65	954	99,954	9.65	967	101,551	9.65
3,065	540,564	15.15	3,126	547,681	15.15	3,125	546,976	15.15
116	41,091	22.65	118	42,967	22.65	121	47,818	22.65

(continued)

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

Type of Customer	2010			2009		
	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
Residential						
Single	641	\$67,415	\$9.65	626	\$66,163	\$9.65
Retiree	965	101,177	9.65	982	103,234	9.65
Family	3,130	547,702	15.15	3,129	543,511	15.15
Commercial	125	48,288	22.65	130	49,758	22.65

2008			2007			2006		
Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
569	\$59,952	\$9.65	545	\$57,585	\$9.65	575	\$60,428	\$9.50
960	100,418	9.65	968	101,413	9.65	972	102,014	9.50
3,214	553,923	15.15	3,279	580,928	15.15	3,309	591,051	15.00
140	55,631	22.65	128	38,030	22.65	126	37,436	22.50

City of Bucyrus  
Storm Water Utility Statistics  
Last Ten Years

Type of Customer	2015			2014		
	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
Residential						
Inside City Limits	5,070	\$371,124	\$11.20	5,033	\$246,678	\$4.00
Outside City Limits	68	4,978	11.20	68	4,784	4.00
Commercial						
Inside City Limits	452	344,858	11.20	440	333,443	4.00
Outside City Limits	12	39,051	11.20	11	35,797	4.00

Source: City Utility Department

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

2013			2012			2011		
Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
5,050	\$242,280	\$4.00	5,050	\$242,280	\$4.00	5,081	\$242,155	\$4.00
68	4,777	4.00	68	4,777	4.00	68	4,781	4.00
448	323,943	4.00	448	323,943	4.00	442	315,914	4.00
12	36,159	4.00	12	36,159	4.00	11	35,700	4.00

(continued)

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

Type of Customer	2010			2009		
	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
<b>Residential</b>						
Inside City Limits	5,058	\$285,565	\$4.00	5,461	\$286,305	\$4.00
Outside City Limits	61	4,830	4.00	61	4,826	4.00
<b>Commercial</b>						
Inside City Limits	431	332,953	4.00	486	335,171	4.00
Outside City Limits	12	39,466	4.00	12	39,491	4.00



2008			2007			2006		
Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate	Number of Accounts	Billings	Flat Rate
5,481	\$288,999	\$4.00	5,461	\$287,706	\$4.00	4,842	\$246,659	\$4.00
61	4,829	4.00	62	4,879	4.00	60	4,793	4.00
416	341,589	4.00	416	339,012	4.00	389	318,693	4.00
11	38,336	4.00	11	36,622	4.00	10	32,993	4.00

City of Bucyrus  
Principal Water Customers  
Last Ten Years

Customer	2015			2014		
	Amount	Rank	Percentage	Amount	Rank	Percentage
Crawford County Engineer	\$79,472	1	2.69%	\$46,845	1	2.04%
General Electric	65,921	2	2.23	33,019	3	1.44
Timken Roller Bearing Co.	57,215	3	1.93	44,044	2	1.92
Home City Ice	31,194	4	1.05	17,690	4	0.77
Bucyrus Blades, Inc.	30,070	5	1.02	17,162	5	0.75
Imasen Bucyrus Tech, Inc.	21,778	6	0.74	16,164	6	0.70
Anchor Swan, Division of Dayco	18,789	7	0.63			
Bucyrus Community Hospital	18,570	8	0.63	12,463	9	0.54
Crawford County Sherriff	17,925	9	0.60	12,431	10	0.53
Bucyrus Plaza	17,374	10	0.59	13,222	7	0.58
Wynford Local School District				13,052	8	0.57
Altercare						
HCR Manor Care						
Stouts Cleaning Village						
William Dauch Concrete						
Paul McGlone						
Ronald Strauch						
Crawford County Home						
Total	358,308		12.11	226,092		9.84
Balance from Other Customers	<u>2,600,462</u>		<u>87.89</u>	<u>2,071,682</u>		<u>90.16</u>
Total Charges for Services	<u>\$2,958,770</u>		<u>100.00%</u>	<u>\$2,297,774</u>		<u>100.00%</u>

Source: City Utility Department

2013			2012			2011		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$38,563	1	2.01%	\$37,672	2	1.98%	\$35,269	2	1.84%
38,301	2	1.99	39,002	1	2.05	42,097	1	2.19
37,183	3	1.93	33,467	3	1.76	33,761	3	1.76
13,571	5	0.70	17,785	4	0.94	18,724	4	0.97
12,976	6	0.67	14,640	5	0.77	17,294	5	0.90
15,125	4	0.79	13,955	6	0.73			
10,933	9	0.57	11,204	9	0.59	10,948	7	0.57
11,618	8	0.60	12,070	8	0.64	10,721	8	0.56
10,748	10	0.56	10,536	10	0.56	10,390	9	0.54
12,649	7	0.66	12,384	7	0.65	11,701	6	0.61
						10,037	10	0.52
<u>201,667</u>		<u>10.48</u>	<u>202,715</u>		<u>10.67</u>	<u>200,942</u>		<u>10.46</u>
<u>1,722,744</u>		<u>89.52</u>	<u>1,697,305</u>		<u>89.33</u>	<u>1,719,956</u>		<u>89.54</u>
<u>\$1,924,411</u>		<u>100.00%</u>	<u>\$1,900,020</u>		<u>100.00%</u>	<u>\$1,920,898</u>		<u>100.00%</u>

(continued)

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

Customer	2010			2009		
	Amount	Rank	Percentage	Amount	Rank	Percentage
Crawford County Engineer	\$37,810	2	1.92%	\$37,056	1	1.89%
General Electric	38,113	1	1.93	22,361	4	1.14
Timken Roller Bearing Co.	31,256	3	1.59	22,474	3	1.15
Home City Ice	15,243	5	0.77	14,555	6	0.74
Bucyrus Blades, Inc.	20,727	4	1.05	15,862	5	0.81
Imasen Bucyrus Tech, Inc.						
Anchor Swan, Division of Dayco				22,995	2	1.17
Bucyrus Community Hospital	10,809	9	0.55	11,278	8	0.58
Crawford County Sherriff	11,137	7	0.57	10,654	10	0.54
Bucyrus Plaza	10,344	10	0.53			
Wynford Local School District	11,879	6	0.60	11,895	7	0.61
Altercare						
HCR Manor Care	10,933	8	0.56	11,047	9	0.57
Stouts Cleaning Village						
William Dauch Concrete						
Paul McGlone						
Ronald Strauch						
Crawford County Home						
Total	198,251		10.07	180,177		9.20
Balance from Other Customers	<u>1,769,982</u>		<u>89.93</u>	<u>1,777,540</u>		<u>90.80</u>
Total Charges for Services	<u>\$1,968,233</u>		<u>100.00%</u>	<u>\$1,957,717</u>		<u>100.00%</u>

Source: City Utility Department

2008			2007			2006		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$11,860	7	0.59%	\$40,688	1	2.00%	\$39,430	3	1.86%
35,680	1	1.77	31,377	4	1.54	30,765	4	1.45
11,131	8	0.55	36,193	3	1.78	48,088	1	2.27
			12,117	9	0.59	17,237	5	0.81
			13,881	6	0.68	13,693	6	0.64
			38,515	2	1.89	40,313	2	1.90
			12,958	7	0.64	11,228	10	0.54
15,136	6	0.75						
20,652	4	1.02	14,105	5	0.69	12,020	8	0.57
17,628	5	0.87	12,576	8	0.62	12,830	7	0.60
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
188,551		9.34	223,677		10.98	236,985		11.18
1,831,267		90.66	1,814,381		89.02	1,883,656		88.82
<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>

City of Bucyrus  
Principal Sewer Customers  
Last Ten Years

Customer	2015			2014		
	Amount	Rank	Percentage	Amount	Rank	Percentage
General Electric	\$61,390	1	3.60%	\$35,679	2	2.01%
Timken Roller Bearing Co.	52,854	2	3.10	66,315	1	3.74
Bucyrus Blades, Inc.	29,220	3	1.71	21,738	3	1.22
Imasen Bucyrus Tech, Inc.	19,312	4	1.13	20,738	4	1.17
Bucyrus Community Hospital	15,503	5	0.91	14,149	7	0.80
Crawford County Sheriff	14,797	6	0.87	14,266	6	0.80
Bucyrus Plaza	14,655	7	0.86	15,670	5	0.88
HCR Manor Care	12,816	8	0.75	11,625	9	0.65
Altercare	12,536	9	0.73	11,841	8	0.67
Anchor Swan, Division of Dayco	10,221	10	0.60			
Crawford County Kidney Center				11,325	10	0.64
Paul McGlone						
Indian Valley Apartments						
Crawford County Home						
Stouts Cleaning Village						
Bob Evans						
Sanderi Hospitality Corp.						
Wal-Mart						
Crawford County Engineer						
Total	243,304		14.26	223,346		12.58
Balance from Other Customers	1,462,794		85.74	1,551,811		87.42
Total Charges for Services	\$1,706,098		100.00%	\$1,775,157		100.00%

Source: City Utility Department

2013			2012			2011		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$46,575	2	2.58%	\$54,460	1	2.90%	\$59,890	1	3.10%
65,040	1	3.60	52,446	2	2.80	56,521	2	2.93
18,987	4	1.05	22,252	3	1.19	27,456	3	1.42
23,203	3	1.29	20,908	4	1.11	14,162	6	0.73
14,981	6	0.83	15,512	6	0.83	15,012	4	0.78
16,324	5	0.91	17,211	5	0.92	14,615	5	0.75
14,618	7	0.81	14,202	7	0.76	13,916	7	0.72
12,792	10	0.71	13,772	8	0.73	12,028	10	0.61
			12,795	9	0.68	13,223	8	0.68
13,886	8	0.77						
13,716	9	0.76						
			11,805	10	0.63	12,534	9	0.65
<hr/>			<hr/>			<hr/>		
240,122		13.31	235,363		12.55	239,357		12.37
1,564,398		86.69	1,640,207		87.45	1,695,833		87.63
<u>\$1,804,520</u>		<u>100.00%</u>	<u>\$1,875,570</u>		<u>100.00%</u>	<u>\$1,935,190</u>		<u>100.00%</u>

(continued)

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

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

Source: City Utility Department



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

City of Bucyrus  
Principal Solid Waste Customers  
Last Ten Years

Customer	2015			2014		
	Amount	Rank	Percentage	Amount	Rank	Percentage
Ridgewood Senior Villas	\$7,360	1	0.89%	\$7,360	1	0.88%
C & R Ventures, LLC	2,289	2	0.27	2,289	2	0.27
Larno Apartments	1,548	3	0.19	1,548	3	0.18
Bilmar Apartments	1,548	4	0.19	1,290	4	0.15
Life Support Team	1,016	5	0.12			
Bucyrus True Value	1,016	6	0.12	1,016	5	0.12
Dr. Roy Harris	1,016	7	0.12	1,016	7	0.12
A1 Glass	1,016	8	0.12	1,016	6	0.12
Indian Valley Apartments	849	9	0.10	849	9	0.10
Bucyrus Community Physicians	774	10	0.09			
Mark-Ray LLC				931	8	0.11
Lifestar				774	10	0.09
Furner Floor Covering						
Zornes Auction Factory						
Crecenio J Ornels						
Del-Mar						
Dairy Crest						
Copia Aequitas, LLC						
Stan Eussey						
American Red Cross						
Los Arrieros Mexican Restaurant						
Vermillan Enterprises						
ABC Auto Body						
National Properties						
Ridgeton Restoration						
Bistro 98						
Total	18,432		2.21	18,089		2.14
Balance from Other Customers	815,984		97.79	828,900		97.86
Total Charges for Services	<u>\$834,416</u>		<u>100.00%</u>	<u>\$846,989</u>		<u>100.00%</u>

Source: City Utility Department

2013			2012			2011		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$7,360	1	0.87%	\$7,342	1	0.85%	\$7,256	1	0.84%
2,289	2	0.27	2,289	2	0.26	1,996	3	0.23
1,548	4	0.18	1,419	6	0.17			
1,016	8	0.12	1,016	10	0.12			
1,016	6	0.12	1,016	8	0.12	1,016	8	0.12
1,016	7	0.12	1,016	9	0.12	1,016	9	0.12
849	9	0.10						
1,016	5	0.12	1,016	7	0.12	1,016	7	0.12
1,820	3	0.22	1,560	4	0.18	1,560	4	0.18
774	10	0.09						
			2,044	3	0.24	2,044	2	0.24
			1,560	5	0.18	1,560	5	0.18
						1,300	6	0.15
						1,016	10	0.12
18,704		2.21	20,278		2.36	19,780		2.30
826,021		97.79	839,427		97.64	840,465		97.70
<u>\$844,725</u>		<u>100.00%</u>	<u>\$859,705</u>		<u>100.00%</u>	<u>\$860,245</u>		<u>100.00%</u>

(continued)

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

Customer	2010			2009		
	Amount	Rank	Percentage	Amount	Rank	Percentage
Ridgewood Senior Villas	\$7,179	1	0.80%			
C & R Ventures, LLC						
Larno Apartments						
Bilmar Apartments				\$ 2,044	3	0.23%
Life Support Team						
Bucyrus True Value	1,016	6	0.12	1,560	5	0.18
Dr. Roy Harris	1,016	8	0.12			
A1 Glass	1,016	5	0.12	5,194	1	0.60
Indian Valley Apartments						
Bucyrus Community Physicians				1,560	4	0.18
Mark-Ray LLC	1,016	9	0.12	1,016	10	0.12
Lifestar						
Furner Floor Covering	1,560	4	0.18	1,016	9	0.12
Zornes Auction Factory						
Crecenio J Ornels	2,044	2	0.24			
Del-Mar	1,560	3	0.18	1,016	8	0.12
Dairy Crest				1,016	7	0.12
Copia Aequitas, LLC	1,016	7	0.12	1,019	6	0.12
Stan Eussey	934	10	0.11			
American Red Cross				3,769	2	0.44
Los Arrieros Mexican Restaurant						
Vermillan Enterprises						
ABC Auto Body						
National Properties						
Ridgeton Restoration						
Bistro 98						
Total	18,357		2.11	19,210		2.23
Balance from Other Customers	850,912		97.89	840,407		97.77
Total Charges for Services	<u>\$869,269</u>		<u>100.00%</u>	<u>\$859,617</u>		<u>100.00%</u>

Source: City Utility Department

2008			2007			2006		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$1,016	10	0.12%	\$1,016	7	0.12%	\$1,016	6	0.11%
1,016	7	0.12	1,016	8	0.12	1,016	7	0.11
1,016	8	0.12	1,016	6	0.12	1,016	5	0.11
4,083	1	0.46	4,932	1	0.58	4,083	1	0.46
1,561	3	0.18	1,561	3	0.18	1,561	3	0.17
1,560	4	0.18						
1,040	5	0.12						
1,019	6	0.12						
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
15,370		1.77	15,789		1.85	14,860		1.66
854,152		98.23	835,435		98.15	878,177		98.34
<u>\$869,522</u>		<u>100.00%</u>	<u>\$851,224</u>		<u>100.00%</u>	<u>\$893,037</u>		<u>100.00%</u>

City of Bucyrus  
Principal Storm Water Customers  
Last Ten Years

Customer	2015			2014		
	Amount	Rank	Percentage	Amount	Rank	Percentage
Timken Roller Bearing Co.	\$26,018	1	3.06%	\$26,018	1	3.75%
Anchor Swan, Division of Dayco	22,196	2	2.61	22,916	2	3.30
General Electric	16,832	3	1.98	16,832	3	2.42
Baja Industrial, LLC	11,206	4	1.32	11,206	4	1.61
Bucyrus City School District	11,006	5	1.29	11,006	5	1.58
Crawford County	9,899	6	1.16	9,899	6	1.42
Imasen Bucyrus Tech, Inc.	8,723	7	1.02	8,723	7	1.26
Ohio Locomotive Crane	8,376	8	0.98	8,376	8	1.21
Wal-Mart	7,955	9	0.93	7,955	9	1.14
Bucyrus Precision Tech	6,795	10	0.80	6,795	10	0.98
Artic Cat						
Total	129,006		15.15	129,726		18.67
Balance from Other Customers	722,616		84.85	565,257		81.33
Total Charges for Services	<u>\$851,622</u>		<u>100.00%</u>	<u>\$694,983</u>		<u>100.00%</u>

Source: City Utility Department

2013			2012			2011		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$26,018	1	3.84%	\$24,749	1	3.63%	\$24,326	1	3.59%
22,915	2	3.38	20,748	2	3.05	20,026	2	2.96
16,832	3	2.49	15,732	3	2.31	15,365	3	2.27
11,206	4	1.65	11,206	4	1.64	11,206	4	1.65
11,006	5	1.63	11,006	5	1.61	11,006	5	1.63
9,899	6	1.46	9,899	6	1.45	10,022	6	1.48
8,723	7	1.29	7,548	9	1.11	6,960	9	1.03
8,376	8	1.24	7,548	8	1.11	8,376	8	1.24
8,005	9	1.18	8,554	7	1.25	8,554	7	1.26
6,795	10	1.00						
			<u>6,787</u>	10	<u>1.00</u>	<u>6,787</u>	10	<u>1.00</u>
129,775		19.16	123,777		18.16	122,628		18.11
<u>547,481</u>		<u>80.84</u>	<u>557,876</u>		<u>81.84</u>	<u>554,608</u>		<u>81.89</u>
<u>\$677,256</u>		<u>100.00%</u>	<u>\$681,653</u>		<u>100.00%</u>	<u>\$677,236</u>		<u>100.00%</u>

(continued)

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

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

Source: City Utility Department



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

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

Year	Water		Sewer		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
2015	4,984	569	5,569	459	10,553	1,028
2014	5,062	457	5,013	445	10,075	902
2013	5,051	460	5,004	449	10,055	909
2012	5,081	463	5,037	454	10,118	917
2011	5,102	460	5,060	448	10,162	908
2010	5,128	461	5,085	450	10,213	911
2009	5,140	466	5,100	454	10,240	920
2008	5,168	464	5,129	452	10,297	916
2007	5,226	461	5,210	453	10,436	914
2006	5,274	467	5,230	460	10,504	927

Source: City Utility Department

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

Year	Gallons of Water Produced	Gallons of Water Consumed	Gallons of Water City Usage	Gallons of Water Unbilled	Average Percent Unbilled	Gallons of Wastewater Treated
2015	460,306,000	282,574,782	32,500,000	145,231,207	33.95%	38,110,000
2014	466,387,000	290,644,847	32,500,000	143,242,153	33.01	37,560,000
2013	471,893,000	299,266,497	32,500,000	140,126,503	31.89	41,700,000
2012	472,672,000	305,976,900	41,250,000	125,445,100	29.08	36,950,000
2011	470,120,000	310,195,600	32,500,000	127,424,400	29.12	37,030,000
2010	458,550,000	310,298,076	32,500,000	115,751,924	27.17	29,770,000
2009	459,495,000	306,221,259	32,500,000	120,773,741	28.28	34,440,000
2008	474,468,000	323,682,788	37,500,000	113,285,212	25.93	40,080,000
2007	490,465,000	342,809,148	59,500,000	88,155,852	20.46	37,500,000
2006	472,447,000	424,385,706	17,000,000	31,061,294	6.82	38,590,000

Source: City Utility Department

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

Year	Governmental Activities			Business-Type Activities		
	Special Assessment Bonds	OPWC Loans	Capital Leases	General Obligation Revenue Bonds	OWDA Loans	OPWC Loans
2015	\$47,000	\$140,000	\$37,885	\$0	\$11,159,626	\$514,385
2014	58,000	148,000	54,869	0	3,396,853	558,619
2013	69,000	156,000	0	0	3,374,816	602,853
2012	80,000	164,000	0	0	3,815,473	534,454
2011	91,000	172,000	4,379	510,000	4,177,808	575,055
2010	102,000	180,000	6,384	1,010,000	3,736,353	615,656
2009	113,000	188,000	18,613	1,495,000	4,037,567	656,257
2008	124,000	192,000	40,207	1,654,626	4,327,028	683,048
2007	134,000	200,000	56,968	2,041,039	4,605,194	736,631
2006	144,000	0	47,174	2,418,766	5,343,267	478,214

Source: City Records

- (1) See Schedule on S-62 for population and personal income. These ratios are calculated using population and personal income for the prior calendar year.

Total Debt	Per Capita	Percentage of Personal Income
\$11,898,896	\$962.54	4.90%
4,216,341	341.07	1.78
4,202,669	339.97	1.79
4,593,927	371.62	1.96
5,530,242	447.36	2.25
5,650,393	457.08	2.30
6,508,437	492.17	2.89
7,020,909	530.92	3.12
7,773,832	587.86	3.45
8,431,421	637.58	3.74

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
2015	12,362	\$417,820,675	\$0	\$0.00	0.00%
2014	12,362	418,807,753	0	0.00	0.00
2013	12,362	422,652,339	0	0.00	0.00
2012	12,362	480,439,675	0	0.00	0.00
2011	12,362	484,778,500	510,000	41.26	0.11
2010	12,362	484,196,018	1,010,000	81.70	0.21
2009	13,224	507,744,017	1,495,000	113.05	0.29
2008	13,224	641,401,392	1,654,626	125.12	0.26
2007	13,224	649,153,905	2,041,039	154.34	0.31
2006	13,224	590,495,041	2,418,766	182.91	0.41

Source: City Records  
Crawford County Auditor

City of Bucyrus  
 Computation of Direct and Overlapping Debt for Governmental Activities  
 December 31, 2015

Political Subdivision	Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City
City of Bucyrus	\$224,885	100%	\$224,885
Bucyrus City School District	8,850,000	81	7,168,500
Wynford Local School District	4,164,995	11	458,149
Colonel Crawford Local School District	9,200,000	8	736,000
Total Overlapping Debt	22,214,995		8,362,649
Total	\$22,439,880		\$8,587,534

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 2015 collection year.

City of Bucyrus  
 Computation of Legal Debt Margin  
 Last Ten Years

	2015	2014	2013
Total Assessed Valuation	<u>\$150,810,040</u>	<u>\$151,112,220</u>	<u>\$152,268,850</u>
Overall Debt Limitation - 10.5 Percent of Assessed Valuation	15,835,054	15,866,783	15,988,229
Gross Indebtedness	11,986,011	4,161,472	4,202,669
Less Debt Outside Limitation			
Bond Anticipation Notes	125,000	0	0
Special Assessment Bonds	47,000	58,000	69,000
General Obligation Revenue Bonds	0	0	0
OWDA Loans	11,159,626	3,396,853	3,374,816
OPWC Loans	<u>654,385</u>	<u>706,619</u>	<u>758,853</u>
Net Indebtedness	0	0	0
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within 10.5 Percent Limitation	0	0	0
Legal Debt Margin Within 10.5 Percent Limitation	<u>\$15,835,054</u>	<u>\$15,866,783</u>	<u>\$15,988,229</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	100.00%	100.00%	100.00%
Unvoted Debt Limitation - 5.5 Percent of Assessed Valuation	\$8,294,552	\$8,311,172	\$8,374,787
Gross Indebtedness	11,986,011	4,161,472	4,202,669
Less Debt Outside Limitation			
Bond Anticipation Notes	125,000	0	0
Special Assessment Bonds	47,000	58,000	69,000
General Obligation Revenue Bonds	0	0	0
OWDA Loans	11,159,626	3,396,853	3,374,816
OPWC Loans	<u>654,385</u>	<u>706,619</u>	<u>758,853</u>
Net Indebtedness	0	0	0
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within 5.5 Percent Limitation	0	0	0
Legal Debt Margin Within 5.5 Percent Limitation	<u>\$8,294,552</u>	<u>\$8,311,172</u>	<u>\$8,374,787</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	100.00%	100.00%	100.00%

Source: City Records



2012	2011	2010	2009	2008	2007	2006
<u>\$172,195,600</u>	<u>\$173,531,080</u>	<u>\$173,309,560</u>	<u>\$181,555,690</u>	<u>\$186,949,790</u>	<u>\$197,370,630</u>	<u>\$187,400,510</u>
18,080,538	18,220,763	18,197,504	19,063,347	19,629,728	20,723,916	19,677,054
4,633,927	5,575,863	5,734,009	6,599,824	7,426,076	8,255,825	9,015,481
0	0	30,000	40,000	50,000	60,000	70,000
80,000	91,000	102,000	113,000	124,000	134,000	144,000
0	510,000	1,010,000	1,495,000	1,970,000	2,430,000	2,880,000
3,815,473	4,177,808	3,736,353	4,037,567	4,327,028	4,605,194	5,343,267
<u>698,454</u>	<u>747,055</u>	<u>795,656</u>	<u>844,257</u>	<u>875,048</u>	<u>936,631</u>	<u>478,214</u>
40,000	50,000	60,000	70,000	80,000	90,000	100,000
0	0	0	0	0	0	0
40,000	50,000	60,000	70,000	80,000	90,000	100,000
<u>\$18,040,538</u>	<u>\$18,170,763</u>	<u>\$18,137,504</u>	<u>\$18,993,347</u>	<u>\$19,549,728</u>	<u>\$20,633,916</u>	<u>\$19,577,054</u>
99.78%	99.73%	99.67%	99.63%	99.59%	99.57%	99.49%
\$9,470,758	\$9,544,209	\$9,532,026	\$9,985,563	\$10,282,238	\$10,855,385	\$10,307,028
4,633,927	5,575,863	5,734,009	6,599,824	7,426,076	8,255,825	9,015,481
0	0	30,000	40,000	50,000	60,000	70,000
80,000	91,000	102,000	113,000	124,000	134,000	144,000
0	510,000	1,010,000	1,495,000	1,970,000	2,430,000	2,880,000
3,815,473	4,177,808	3,736,353	4,037,567	4,327,028	4,605,194	5,343,267
<u>698,454</u>	<u>747,055</u>	<u>795,656</u>	<u>844,257</u>	<u>875,048</u>	<u>936,631</u>	<u>478,214</u>
40,000	50,000	60,000	70,000	80,000	90,000	100,000
0	0	0	0	0	0	0
40,000	50,000	60,000	70,000	80,000	90,000	100,000
<u>\$9,430,758</u>	<u>\$9,494,209</u>	<u>\$9,472,026</u>	<u>\$9,915,563</u>	<u>\$10,202,238</u>	<u>\$10,765,385</u>	<u>\$10,207,028</u>
99.58%	99.48%	99.37%	99.30%	99.22%	99.17%	99.03%

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)
2015	12,362	\$242,839,128	\$19,644	1,442	5.80%
2014	12,362	237,214,418	19,189	1,502	5.30
2013	12,362	234,680,208	18,984	1,574	7.60
2012	12,362	234,334,072	18,956	1,395	7.80
2011	12,362	245,657,664	19,872	1,701	9.90
2010	12,362	245,657,664	19,872	1,783	11.20
2009	13,224	225,165,048	17,027	1,687	14.20
2008	13,224	225,165,048	17,027	1,833	8.70
2007	13,224	225,165,048	17,027	1,802	6.90
2006	13,224	225,165,048	17,027	1,910	6.50

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, 2015			December 31, 2006		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
Imasen Bucyrus Tech, Inc.	Manufacturing	722	1	12.40%	558	1	9.33%
Spherion Employment Services	Employment Services	597	2	10.25			
General Electric	Manufacturing	455	3	7.81	212	9	3.54
Bucyrus Precision Tech	Manufacturing	408	4	7.01	269	8	4.50
Acloche Employment Services	Employment Services	407	5	6.99	450	3	7.52
Crawford County	Government	383	6	6.58	412	4	6.89
Bucyrus Community Hospital	Public Health	369	7	6.34	332	6	5.55
Bucyrus City School District	Education	318	8	5.46	403	5	6.73
Wal-Mart	Retail	302	9	5.18			
United Ohio Insurance Co.	Insurance	212	10	3.64	184	10	3.08
Baja Marine Corp.	Manufacturing				503	2	8.41
TPI Acquisition Subsidiary, Inc.	Manufacturing				312	7	5.22
	Total	<u>4,173</u>		<u>71.66%</u>	<u>3,635</u>		<u>60.77%</u>
	Total City Employment	<u>5,823</u>			<u>5,982</u>		

Source: City Auditor

Note: 2015 employment is based on 2010 census.

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

Function/Department	2015	2014	2013	2012	2011
Security of Persons and Property					
Police	26	26	20	20	21
Fire	16	16	16	16	12
Leisure Time Activities	1	1	1	0	1
Transportation	4	4	4	4	4
Basic Utility Services					
Water	14	14	14	13	14
Sewer	7	8	8	8	8
Solid Waste	7	7	6	7	8
General Government	10	12	13	11	12
Totals	<u>85</u>	<u>88</u>	<u>82</u>	<u>79</u>	<u>80</u>

Source: City Auditor

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

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
26	26	25	26	22
15	16	16	16	16
1	1	1	1	1
4	4	4	4	4
14	13	14	14	14
7	8	8	8	8
7	8	8	8	8
<u>14</u>	<u>13</u>	<u>14</u>	<u>12</u>	<u>13</u>
<u><u>88</u></u>	<u><u>89</u></u>	<u><u>90</u></u>	<u><u>89</u></u>	<u><u>86</u></u>

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

Function/Department	2015	2014	2013	2012
<b>Security of Persons and Property - Police</b>				
Total Calls for Services	13,077	12,546	11,043	19,000
Number of Traffic Citations Issued	476	502	323	501
Number of Parking Citations Issued	104	132	113	127
Number of Criminal Arrests	1,765	2,617	1,436	1,322
Number of Accident Reports Completed	295	303	238	262
Animal Warden Service Calls Responded to	63	32	26	57
Police Department Auxiliary Hours Worked	815	758	684	875
DUI Arrests	59	24	21	20
Motor Vehicle Accidents	321	303	238	262
Gasoline and Oil Costs of Fleet	\$33,820	\$46,981	\$41,093	\$43,835
<b>Security of Persons and Property - Fire</b>				
Fire Calls	668	668	700	678
Fires with Loss	17	34	18	23
Fires with Losses Exceeding \$10,000	6	13	6	6
Total Fire Losses	\$487,750	\$643,850	\$329,350	\$714,550
Fire Safety Inspections	76	41	45	70
Number of Times Mutual Aid Given to Fire and EMS	14	12	9	20
Number of Times Mutual Aid Received for Fire and EMS	2	2	1	2
<b>Leisure Time Activities</b>				
Swimming Pool Receipts	\$14,783	\$17,296	\$12,270	\$25,348
Park Shelter Rentals	\$9,555	\$9,154	\$9,255	\$7,885
Pop Concession Receipts	\$2,126	\$2,567	\$2,668	\$2,895
<b>Basic Utility Services</b>				
Refuse Disposal per Year (in tons)	4,456	4,845	4,800	4,531
<b>Transportation</b>				
Street Improvements-Asphalt Overlay (linear feet)	7,734	15,400	25,843	12,105
Crackseal Coating Program (miles)	5	0	0	0
Street Repair (hours) (curbs, aprons, berms, asphalt)	605	510	605	701
Street Sweeper (hours)	702	765	611	777
Cold Patch (hours)	282	278	260	292
Sewer and Sanitary Calls for Service	335	315	470	413
After Hours Sewer Calls (hours)	32	27	25	15
Sewer Crew (hours)	3,105	3,215	2,650	3,925
Sewer Jet, Vac-All, Other Services (hours)	311	152	102	176
Leaf Collection (hours)	1,410	1,452	1,310	1,226
Holiday Lights Setup (hours)	8	8	8	8
Equipment Repair/Body Shop (hours)	2,100	1,910	1,960	1,950
Sign Department (hours)	706	502	600	450
Tons of Snow Melting Salt Purchased	394	812	436	297
Cost of Salt Purchased	\$25,160	\$37,272	\$20,034	\$15,867
Gallons of Brine Used	1,500	3,000	275	7,500

2011	2010	2009	2008	2007	2006
20,000	20,000	20,000	20,000	11,000	6,178
531	557	545	429	541	542
208	303	310	286	277	227
2,249	1,152	1,613	1,131	1,308	1,209
348	371	411	453	485	479
60	62	37	39	36	8
654	1,105	1,303	930	1,255	1,468
36	38	58	36	66	58
348	371	411	453	485	479
\$39,078	\$39,611	\$29,047	\$41,269	\$33,510	\$34,569
865	1,174	1,052	1,144	864	685
24	23	27	39	23	35
6	8	9	9	18	10
\$336,650	\$493,500	\$968,450	\$275,050	\$291,000	\$395,475
102	120	76	89	98	54
0	8	13	18	14	19
0	2	2	0	1	2
\$24,754	\$27,989	\$20,928	\$22,267	\$26,455	\$28,709
\$7,920	\$6,555	\$7,065	\$7,535	\$6,760	\$6,965
\$2,581	\$3,800	\$3,993	\$4,290	\$3,887	\$3,843
4,789	4,736	4,921	4,994	6,817	5,443
20,420	0	18,031	5,600	41,961	18,000
2	6	7	10	4	18
726	752	725	1,202	1,560	400
537	1,105	1,125	358	437	753
280	275	270	250	210	112
452	556	425	658	705	450
12	15	6	12	20	16
4,250	4,625	4,728	3,443	3,895	3,578
327	321	325	322	225	2,805
1,218	1,220	1,200	1,225	1,150	1,400
8	8	8	8	8	8
2,000	1,800	1,880	2,480	2,071	1,857
416	340	352	775	800	364
751	1,026	596	1,038	752	121
\$40,993	\$63,217	\$37,737	\$53,308	\$38,152	\$25,655
3,000	13,645	11,250	18,173	17,147	2,850

(continued)

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

Function/Department	2015	2014	2013	2012
<b>General Government</b>				
<b>Council and Clerk</b>				
Number of Ordinances Passed	49	57	47	51
Number of Resolutions Passed	27	25	28	33
Number of Planning Commission Docket Items	14	8	2	9
Zoning Board of Appeals Docket Items	8	11	9	14
<b>Finance Department</b>				
Number of Checks/Vouchers Issued	2,692	2,783	2,696	2,466
Number of Receipts Issued	600	595	478	457
Number of Budget Adjustments Issued	17	13	5	13
<b>Income Tax Department</b>				
Number of Individual Returns	6,245	6,268	6,164	5,919
Number of Business Returns	811	815	724	733
Number of Business Withholding Accounts	901	673	665	559
Amount of Penalties and Interest Collected	\$72,682	\$61,895	\$50,295	\$54,023
Annual Number of Reconciliations of Withholdings Processed	5,637	5,501	5,269	5,051
<b>Civil Service</b>				
Number of Police Entry Tests Administered	0	0	1	0
Number of Fire Entry Tests Administered	0	0	0	1
Number of Police Promotional Tests Administered	0	2	1	0
Number of Fire Promotional Tests Administered	0	2	0	0
Number of Other Tests Administered	0	0	3	0
<b>Water Department</b>				
Average Number of Water Accounts Billed Monthly	5,852	5,511	5,510	5,855
<b>Sanitary Sewer Department</b>				
Total Flow of Wastewater Treatment Plant (millions of gallons)	38.11	37.56	41.70	36.95
Average Daily Flow (millions)	3.18	3.13	3.48	3.07
Tons of Dry Sludge Removed	1,409	958	739	659
<b>Building Department Indicators</b>				
Number of Building, Zoning, and Demolition Permits Issued	181	200	330	304

Source: City Records



2011	2010	2009	2008	2007	2006
52	35	57	60	48	60
45	37	35	40	48	48
15	14	19	12	29	18
27	22	26	16	23	21
2,727	2,807	2,818	3,012	3,170	2,821
464	520	485	474	483	516
17	14	11	3	8	5
6,500	6,907	6,961	6,282	6,532	7,416
711	691	678	655	627	661
730	4,969	5,047	4,973	5,065	5,006
\$62,552	\$66,437	\$66,635	\$49,294	\$60,822	\$86,962
5,116	4,969	5,047	4,973	5,065	5,006
0	1	0	1	0	2
0	0	0	1	0	0
0	0	0	0	0	0
0	0	0	1	0	0
0	0	0	0	3	0
5,562	5,521	5,606	5,632	5,685	5,741
37.03	29.77	34.44	40.80	37.50	38.59
3.09	2.48	2.87	3.34	3.13	3.22
738	886	738	700	627	763
240	275	309	379	207	118

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

Function/Program	2015	2014	2013	2012
<b>Security of Persons and Property-Police</b>				
Stations	1	1	1	1
Vehicles	19	14	10	12
<b>Security of Persons and Property-Fire</b>				
Stations	1	1	1	1
Vehicles	7	6	6	6
<b>Leisure Time Activities</b>				
Number of Parks	5	5	5	5
Number of Playgrounds	3	3	3	3
Number of Swimming Pools	1	1	1	1
<b>Transportation</b>				
Airport Buildings	2	2	2	2
Street Garages	1	1	1	1
Streets (miles)	89.6	89.6	89.6	89.6
Vehicles	16	15	15	15
<b>General Government</b>				
Buildings	2	2	2	2
Vehicles	2	2	1	1
<b>Water</b>				
Water Lines (miles)	83.2	83.2	83.2	83.2
Vehicles	7	7	7	7
<b>Sewer</b>				
Sewer Lines (miles)	81.3	81.3	81.3	81.3
Vehicles	1	1	1	1
<b>Storm Water</b>				
Storm Water Lines (miles)	23.6	23.6	23.6	23.6
<b>Solid Waste</b>				
Vehicles	3	3	3	3

Source: City Records

2011	2010	2009	2008	2007	2006
1 8	1 10	1 10	1 10	1 13	1 11
1 6	1 6	1 6	1 6	1 6	1 7
5 3 1	5 3 1	5 3 1	5 3 1	5 3 1	5 3 1
2 1 89.6 15	2 1 89.6 12	2 1 89.6 12	2 1 89.6 11	2 1 89.6 13	2 1 89.6 12
2 1	2 1	2 1	2 1	2 1	2 1
83.2 7	82.2 7	82.2 7	82.2 8	82.2 7	82.2 7
81.3 1	81.2 1	81.2 1	81.2 1	81.2 1	81.2 1
23.6	22.4	22.4	22.4	21.5	21.5
3	5	5	4	4	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  
SEPTEMBER 27, 2016**