

**Mary Taylor, CPA**  
Auditor of State



CITY OF BUCYRUS  
CRAWFORD COUNTY

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**CITY OF BUCYRUS  
CRAWFORD COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009**

<u>FEDERAL GRANTOR/ Pass Through Grantor</u> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Airport Improvement Program	N/A	20.106	\$ 7,365
<i>Passed Through Ohio Department of Transportation</i> ARRA - Highway Planning and Construction	CRA-SR0004-08.82	20.205	1,106,558
<b>Total U.S. Department of Transportation</b>			<b><u>1,113,923</u></b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants - State's Program (Formula Grant)	A-F-07-099-1	14.228	370
	A-F-08-099-1	14.228	<u>58,000</u>
			58,370
Community Development Block Grants - State's Program (CHIP Grant)	A-C-07-099-1	14.228	1,807
HOME Investment Partnerships Program (CHIP Grant)	A-C-07-099-2	14.239	152,483
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>212,660</u></b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed Through Ohio Department of Public Safety - Emergency Management Agency</i>			
Disaster Grants - Public Assistance	FEMA-1720-DR-033-10030	97.036	15,976
Hazard Mitigation Grant	FEMA-DR-1720.03R-OH	97.039	2,140
	FEMA-DR-1720.07R-OH	97.039	<u>351,088</u>
			353,228
<b>Total U.S. Department of Homeland Security</b>			<b><u>369,204</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
ARRA - Public Safety Partnership and Community Policing Grants	N/A	16.710	5,938
<b>Total U.S. Department of Justice</b>			<b><u>5,938</u></b>
<b>TOTAL FEDERAL AWARDS EXPENDITURE:</b>			<b><u>\$ 1,701,725</u></b>

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

**CITY OF BUCYRUS  
CRAWFORD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURE SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - MATCHING REQUIREMENTS**

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



# Mary Taylor, CPA

Auditor of State

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

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

To the City Council:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bucyrus, Crawford County, Ohio, (the City) as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 16, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the City's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the City's internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **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, providing an opinion 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 16, 2010.

We intend this report solely for the information and use of management, the Finance Committee, the City Council, and federal awarding agencies and pass-through entities, and others within the City. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 16, 2010



# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133, AND FEDERAL AWARDS EXPENDITURE SCHEDULE

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

To the City Council:

#### Compliance

We have audited the compliance of the City of Bucyrus, Crawford County, Ohio, (the City) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to its major federal program for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the City's major federal program. The City's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City of Bucyrus, Crawford County, Ohio complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2009.

#### Internal Control Over Compliance

The City's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining 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 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### **Federal Awards Expenditure Schedule**

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 the City as of and for the year ended December 31, 2009, and have issued our report thereon dated June 16, 2010. Our audit was performed to form opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying federal awards expenditure schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the Finance Committee, management, the City Council, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 16, 2010

**CITY OF BUCYRUS  
CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2009**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses 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 internal control weaknesses 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>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA #20.205 – Highway Planning and Construction
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

**CITY OF BUCYRUS  
CRAWFORD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2008-001	Material Non-Compliance / Significant Deficiency – Federal Awards Expenditure Schedule	Yes	
2008-002	Material Non-Compliance / Significant Deficiency – CHIP Home Grant Federal Cash Management Requirement	Yes	

# CITY OF BUCYRUS, OHIO

## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2009

**INTRODUCTORY  
SECTION**

# **CITY OF BUCYRUS, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

For The Year Ended December 31, 2009

Prepared By:

City Auditor

**JOYCE M. SCHIFER**

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**CITY OF BUCYRUS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

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# Joyce M. Schifer

Auditor

500 S. Sandusky Avenue  
Bucyrus, Ohio 44820

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

June 16, 2010

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, 2009. 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 Accountants' Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The State of Ohio Auditor's Office has issued an unqualified opinion on the City of Bucyrus' financial statements for the year ended December 31, 2009. The Independent Accountants' 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 13,224. Bucyrus was incorporated as a city in 1883.

**"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, industrial hose, automobile components, cellulose insulation, warehousing, candle making, and boat manufacturing as well as several financial institutions and insurance companies. The City is very fortunate that even with the economy in turmoil, the citizens have stepped up to make our community better. School levies were passed to consolidate our elementary schools from five buildings to one pre-kindergarten - 5 building by renovating and expanding our middle school facility and renovating and expanding our high school for grades 6 - 12 utilizing Ohio Schools Facilities Commission monies. The local hospital has invested \$24 million in an expansion and renovation project to bring more medical services to the community. 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 5.2 percent (2000) to a high of 16.8 percent at June 30, 2009, and 14.2 percent at year end in Crawford County. Unemployment has decreased slightly to a current rate of 13.8 percent as companies are maintaining conservative labor numbers to survive the economic climate.

As a result of the current economic crisis, spending is being monitored very closely with the intent of maintaining our current staffing levels.

## LONG-TERM FINANCIAL PLANNING

Unassigned fund balance in the General Fund at year end was 38 percent of General Fund revenues for 2009. City council has not set written policy guidelines for budgetary and planning purposes, but discussion has recommended a fund balance of at least 10 percent of General Fund revenues as a reserve for future operations.

The City plans for street construction funds to be used as the local share of a federal stimulus grant to reconstruct our downtown streets, along with new infrastructure and underground wiring for new street lighting and traffic signals. This project was originally slated to take place in 2008 using a small cities grant, but was postponed due to engineering delays and, as a result, qualified as a “shovel ready” project for federal stimulus funds. The project began in August 2009 and is a \$5.2 million project.

## RELEVANT FINANCIAL POLICIES

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

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

## MAJOR INITIATIVES

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

The City had a street construction project and a storm water separation project in 2009. The storm water project addressed part of the issues in the north part of the City. These projects were done in conjunction with the expansion and remodeling of the Bucyrus High School facilities.

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. It is expected that both the state and federal government will enact new regulations on water quality. The City is currently working with the Federal EPA on a long-term control plan for storm water separation within the City.

The balance of the 2008 Community Development Block Grant (CDBG) was combined with the 2009 Community Development Block Grant to demolish seventeen flood damaged homes in the Clinton Street and Water Street areas. The homes were purchased by the City through a FEMA Hazard Mitigation Grant. Monetary assistance from the 2009 CDBG Grant was also given to the Crawford County Council on Aging for their transportation program.

A FEMA Hazard Mitigation Grant, in the amount of \$1,066,834 with a local share of \$131,817, was used in 2009 to purchase seventeen homes that were substantially damaged in the 2007 flood. These homes were then demolished.

A Community Housing Improvement Program was implemented in the City in 2006 and continued in 2007 with a grant award of \$500,000 to be received during 2008 and 2009. This program provided funds for interim/emergency rent assistance for forty-eight households, rehabilitation of seven homes, repairs for six homes, down payment assistance and rehabilitation of three homes. This program expired in 2009.

The City was awarded a new Community Housing Improvement Program Grant in 2009, to be received in 2010 and 2011, in the amount of \$475,000. This program will provide funds for interim/emergency rent assistance for thirty-four households, rehabilitation of three homes, repairs for eleven homes, down payment assistance and rehabilitation of two homes.

## 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, 2008. 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.

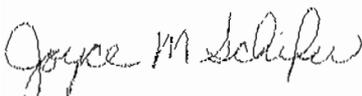
I would like to thank the members of the Administration, City Council, department heads, and our City employees for their assistance in the preparation of the 2009 Comprehensive Annual Financial Report. Their cooperation is greatly appreciated. We are fortunate to have such dedicated City employees and I commend them on a job well done.

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

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

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

Sincerely,



Joyce M. Schifer  
Bucyrus City Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Bucyrus  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2008

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



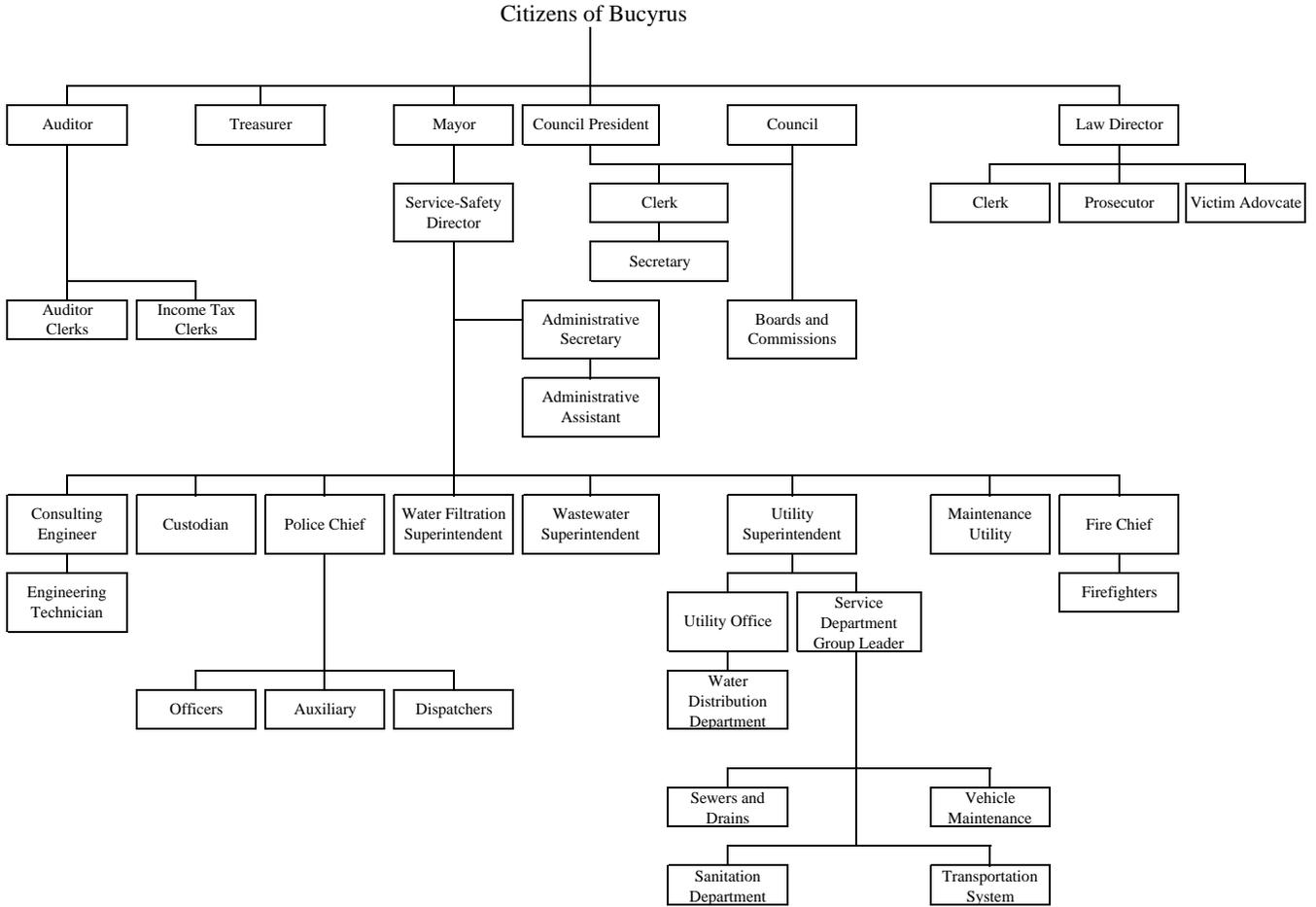
A stylized, handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

President

A handwritten signature in black ink that reads "Jeffrey R. Enow".

Executive Director

# CITY OF BUCYRUS ORGANIZATIONAL CHART



CITY OF BUCYRUS

PRINCIPAL CITY OFFICIALS  
DECEMBER 31, 2009

ELECTED OFFICIALS

Mayor..... Daniel F. Ross  
Auditor ..... Joyce M. Schifer  
Treasurer ..... Jane A. Cremeans  
Law Director ..... Matthew E. Crall  
  
President of Council..... Randy L. Tidaback  
Council Members..... Norma Hill  
Kenneth D. Emerson  
Garnet “Sis” Love  
Michael W. Jacobs  
John Walker  
Steven W. Pifer  
Bruce Truka

APPOINTED OFFICIALS

Service-Safety Director..... Sid SeEVERS  
Clerk of Council..... Regina H. Zornes

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**FINANCIAL  
SECTION**

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

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

To the City Council:

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, 2009, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

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, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and Street Maintenance and Repair Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during 2009, the City adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2010, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 16, 2010

**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
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, 2009. The intent of this discussion and analysis is to look at the City's financial performance as a whole.

HIGHLIGHTS

Highlights for 2009 are as follows:

In total, the City's net assets increased 2 percent from the prior year; governmental activities decreased less than 1 percent and business-type activities increased 7 percent. A significant portion of the increase for business-type activities can be attributed to capital contributions in connection with the downtown revitalization project.

Of the City's four enterprise funds (Water, Sewer, Solid Waste and Storm Water), all but Water reflected an operating income for 2009. The Water Fund's operating loss was only 1 percent of net assets and not significant.

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

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

REPORTING THE CITY AS A WHOLE

The statement of net assets and the statement of activities reflect how the City did financially during 2009. These statements include all assets and liabilities 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 assets and changes in those assets. This change in net assets 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, 2009  
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In the statement of net assets and the statement of activities, the City is divided into two types of activities:

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

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

Fund financial statements provide detailed information about the City's major funds, the General, Street Maintenance and Repair, Downtown Revitalization, 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, 2009  
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the City's net assets for 2009 and 2008.

Table 1  
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<u>Assets</u>						
Current and Other Assets	\$8,078,941	\$8,224,420	\$2,728,720	\$2,540,957	\$10,807,661	\$10,765,377
Capital Assets, Net	15,232,669	14,783,782	18,933,801	18,685,856	34,166,470	33,469,638
Total Assets	<u>23,311,610</u>	<u>23,008,202</u>	<u>21,662,521</u>	<u>21,226,813</u>	<u>44,974,131</u>	<u>44,235,015</u>
<u>Liabilities</u>						
Current and Other Liabilities	2,061,078	1,597,324	578,185	469,299	2,639,263	2,066,623
Long-Term Liabilities	1,187,730	1,176,979	6,138,972	6,820,666	7,326,702	7,997,645
Total Liabilities	<u>3,248,808</u>	<u>2,774,303</u>	<u>6,717,157</u>	<u>7,289,965</u>	<u>9,965,965</u>	<u>10,064,268</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	14,956,056	14,471,575	12,979,937	12,018,329	27,935,993	26,489,904
Restricted	3,465,228	3,547,224	0	0	3,465,228	3,547,224
Unrestricted	1,641,518	2,215,100	1,965,427	1,918,519	3,606,945	4,133,619
Total Net Assets	<u>\$20,062,802</u>	<u>\$20,233,899</u>	<u>\$14,945,364</u>	<u>\$13,936,848</u>	<u>\$35,008,166</u>	<u>\$34,170,747</u>

A change in net assets of less than 1 percent for governmental activities denotes there were few changes from the prior year and that fact is demonstrated in the above table. However, there were a few changes worth noting. There was an overall decrease in cash and cash equivalents of approximately \$568,000, mostly due to decreased income tax revenues; the result of business closures or labor force reductions as is reflected in the County's high unemployment rate. There was an increase in the amount due from other governments largely the result of receivables related to American Recovery and Reinvestment grant monies for the downtown revitalization project. This project's activities are also reflected in the increase in current and other liabilities as well as the decrease in unrestricted net assets for payables related to the construction.

Total net assets increased 7 percent for business-type activities. Two sources are the primary reason for this increase; first, an increase in capital assets resulting from capital contributions and second, a reduction in long-term debt from principal payments.

**CITY OF BUCYRUS**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2009**  
**Unaudited**

Table 2 reflects the change in net assets for 2009 and 2008.

Table 2  
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for Services	\$505,302	\$555,462	\$5,160,899	\$5,267,546	\$5,735,172	\$5,823,008
Operating Grants, Contributions, and Interest	1,413,178	1,316,948	0	0	1,413,178	1,316,948
Capital Grants and Contributions	1,814,926	403,046	317	3,306	1,815,243	406,352
<b>Total Program Revenues</b>	<b>3,733,406</b>	<b>2,275,456</b>	<b>5,161,216</b>	<b>5,270,852</b>	<b>8,963,593</b>	<b>7,546,308</b>
<b>General Revenues</b>						
Property Taxes Levied for General Purposes	548,225	555,103	0	0	548,225	555,103
Property Taxes Levied for Police and Fire Pension	97,942	100,392	0	0	97,942	100,392
Municipal Income Taxes Levied for General Purposes	2,467,782	2,749,521	0	0	2,467,782	2,749,521
Municipal Income Taxes Levied for Street Maintenance and Repair	1,233,890	1,374,762	0	0	1,233,890	1,374,762
Other Local Taxes	29,234	32,881	0	0	29,234	32,881
Grants and Entitlements not Restricted to Specific Programs	776,730	984,622	0	0	776,730	984,622
Franchise Taxes	128,359	130,993	0	0	128,359	130,993
Interest	63,188	208,428	0	0	63,188	208,428
Other	94,450	180,834	35,779	200,307	130,229	381,141
<b>Total General Revenues</b>	<b>5,439,800</b>	<b>6,317,536</b>	<b>35,779</b>	<b>200,307</b>	<b>5,475,579</b>	<b>6,517,843</b>
<b>Total Revenues</b>	<b>9,173,206</b>	<b>8,592,992</b>	<b>5,196,995</b>	<b>5,471,159</b>	<b>14,439,172</b>	<b>14,064,151</b>
<b>Program Expenses</b>						
<b>Security of Persons and Property</b>						
Police	2,072,141	2,066,932	0	0	2,072,141	2,066,932
Fire	1,421,408	1,512,239	0	0	1,421,408	1,512,239
Other	411,491	131,519	0	0	411,491	131,519
Public Health	281,248	239,386	0	0	281,248	239,386
Leisure Time Activities	153,316	88,896	0	0	153,316	88,896
Community Environment	99,501	188,403	0	0	99,501	188,403
Transportation	2,558,480	2,344,657	0	0	2,558,480	2,344,657
General Government	1,418,784	1,912,220	0	0	1,418,784	1,912,220
Interest and Fiscal Charges	25,862	29,330	0	0	25,862	29,330
Water	0	0	2,106,328	2,028,530	2,129,580	2,028,530
Sewer	0	0	1,652,153	1,697,602	1,677,490	1,697,602
Solid Waste	0	0	833,922	874,289	844,202	874,289
Storm Water	0	0	498,148	684,499	508,250	684,499
<b>Total Expenses</b>	<b>8,442,231</b>	<b>8,513,582</b>	<b>5,090,551</b>	<b>5,284,920</b>	<b>13,601,753</b>	<b>13,798,502</b>
Increase in Net Assets Before Transfers	730,975	79,410	106,444	186,239	837,419	265,649
Transfers	(902,072)	(188,161)	902,072	188,161	0	0
<b>Increase (Decrease) in Net Assets</b>	<b>(171,097)</b>	<b>(108,751)</b>	<b>1,008,516</b>	<b>374,400</b>	<b>837,419</b>	<b>265,649</b>
Net Assets Beginning of Year	20,233,899	20,342,650	13,936,848	13,562,448	34,170,747	33,905,098
<b>Net Assets End of Year</b>	<b>\$20,062,802</b>	<b>\$20,233,899</b>	<b>\$14,945,364</b>	<b>\$13,936,848</b>	<b>\$35,008,166</b>	<b>\$34,170,747</b>

**CITY OF BUCYRUS**  
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For the Year Ended December 31, 2009  
Unaudited

Program revenues increased substantially for governmental activities, over \$1.4 million - primarily from American Recovery and Reinvestment grant monies but also from additional Issue I grant monies. On the other hand, general revenues decreased almost 14 percent. Economic conditions resulted in business closures and labor force reductions which led to a decrease in municipal income tax revenues. There was a decrease in intergovernmental revenues as the City received less inheritance tax monies in 2009. The poor economy was also to blame for the decrease in interest revenues as interest rates remained low throughout the year. Expenses for governmental activities had an overall decrease of less than 1 percent, so were comparable to the prior year although the distribution among programs had some modest changes.

The City's business-type activities are almost entirely funded through charges for services. Changes in revenues and expenses were minimal in the Water, Sewer, and Solid Waste funds. In 2008, expenses were unusually high in the Storm Water Fund due to engineering costs related to the long-term control plan being created for the USEPA.

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	
	2009	2008	2009	2008
Security of Persons and Property				
Police	\$2,072,141	\$2,066,932	\$1,933,966	\$1,958,855
Fire	1,421,408	1,512,239	1,412,496	1,503,398
Other	411,491	131,519	411,100	131,097
Public Health	281,248	239,386	(359,804)	(65,206)
Leisure Time Activities	153,316	88,896	107,612	2,305
Community Environment	99,501	188,403	(18,529)	(53,856)
Basic Utility Services	0	0	(757,272)	(62,133)
Transportation	2,558,480	2,344,657	1,173,617	1,292,866
General Government	1,418,784	1,912,220	779,777	1,501,470
Interest and Fiscal Charges	25,862	29,330	25,862	29,330
Total Expenses	<u>\$8,442,231</u>	<u>\$8,513,582</u>	<u>\$4,708,825</u>	<u>\$6,238,126</u>

General revenues provided for 56 percent of the costs of providing governmental services in 2009, which was substantially less dependence than in the prior year as well as is customary. This decrease was due to the grant resources received by the City in 2009 for the downtown revitalization project. 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 for the public health program were provided for through operating grants and contributions. The community environment program received operating grants for the CHIP program. The basic utilities program received grant monies for the downtown revitalization project in 2009. The transportation program receives charges for services in the form of permissive motor vehicle license monies. The transportation program also receives operating grants in the form of State levied motor vehicle license fees and gas taxes.

**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The City's major governmental funds are the General Fund, the Street Maintenance and Repair special revenue fund, and the Downtown Revitalization capital projects fund. The General Fund experienced a 26 percent decrease in fund balance in 2009; the result of a 16 percent decrease in revenues from lower income taxes due to high unemployment in the City, less inheritance taxes received in 2009, and lower interest revenue as the economy continued to struggle. Although expenditures also decreased from the prior year (6 percent), expenditures exceeded revenues resulting in cash carryover spending.

Lower income tax revenue also affected fund balance in the Street Maintenance and Repair Fund as it too decreased 10 percent. There was also an increase in street construction and repaving projects in 2009 leading to an increase in expenditures.

The Downtown Revitalization Fund was a new fund in 2009. It had a deficit fund balance at year end as expenditures exceeded grant resources received during the year.

BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

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

The Water Fund has reported an operating income for many years; however, had an operating loss for 2009. This can be attributed to the large number of empty houses in the City which is reflected in lower revenues. The last time the City increased water rates was in 2002 (7 percent increase) and has no current plans for additional rate increases.

The Sewer Fund reported an operating income for 2009. The City Council increased sewer rates 9 percent in April 2008 and an additional 6 percent in January 2009. Due to the large number of empty houses in the City, the rate increases did not increase revenues as expected and City Council increased sewer rates an additional 6 percent in January 2010.

The Solid Waste Fund had an operating income for 2009. The City last increased garbage collection fees \$2/household per month in January 2005 and has no current plans for additional rate increases.

Lastly, the Storm Water Fund has reported an operating income for the past nine years. Expenses decreased from the prior year related to engineering costs for the long-term control plan required by the USEPA.

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 no change from the original budget to the final budget and minimal changes from the final budget to actual revenues. For expenditures, changes from original budget to the final budget were not significant. Actual expenditures were less than the final budget for all programs due to budgeting and spending conservatively.

**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
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, 2009, was \$14,956,056 and \$12,979,937, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; buildings; improvements other than buildings; streets; bridges; water, sewer, and storm water lines; equipment; furniture and fixtures; and vehicles. For governmental activities, the additions for 2009 primarily consisted of land purchases (acquired flood damaged property from property owners with FEMA hazard mitigation resources), construction related to the downtown revitalization project, and reconstructing and repaving streets. For business-type activities, additions consisted of construction related to the downtown revitalization project, of water, sewer, and storm water line installation, and a garbage truck. For further information regarding the City's capital assets, refer to Note 10 to the basic financial statements.

Debt - At December 31, 2009, the City had \$70,000 and \$40,000 in bond anticipation notes payable from governmental and business-type activities, respectively. The City also had a number of long-term obligations outstanding. These obligations included \$113,000 in special assessment bonds, \$1,255,841 in general obligation revenue bonds, \$4,037,567 in Ohio Water Development Authority Loans, and \$844,257 in Ohio Public Works Commission Loans. In addition to the debt outlined above, the City's long-term obligations also include the liability for police and fire incurred when the State of Ohio established the statewide pension system, capital 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 maintenance of fund balances while updating equipment and maintaining our workforce. The City's finances began to take a hit in late 2007 when Techni-Plex, one of our local manufacturers, announced layoffs and possible closure. The company has closed the local plant, with the exception of their reclaim operation with only a few employees remaining. In May 2008, there was the announcement of the closing of our largest boat manufacturer, BAJA Boats, Inc., with a loss of two hundred eighty-three jobs. While revenues did not decrease drastically in 2008, the City felt the decreases in income tax revenues in 2009.

So far in 2010, income tax withholdings appear to be slightly higher than the same period in 2009 which shows some improvement in employment. Conservative spending must be continued to ride out this recessionary period.

The local economy in 2010 is very uncertain with local manufacturers trying to maintain their current level of employees and to survive the current economic climate. On the bright side, the local General Electric plant expanded their operations and hired forty-seven new employees in 2009 with another fifty employees expected to be hired in 2010.

Downtown Bucyrus is currently undergoing a major reconstruction project which is being funded with American Recovery and Reinvestment Grant monies. This project is widening and replacing Sandusky Avenue from Charles Street north to Plymouth Street, installing new water lines, storm water lines, underground wiring, new traffic signals, and decorative street lighting. This project is slated to be completed by October 2010 and will make a huge difference in the look of our downtown area.

**CITY OF BUCYRUS**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
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 Assets  
December 31, 2009

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$4,663,228	\$2,134,522	\$6,797,750
Cash and Cash Equivalents with Escrow Agent	15,000	1,000	16,000
Accounts Receivable	32,466	602,512	634,978
Accrued Interest Receivable	35,648	0	35,648
Due from Other Governments	1,094,945	738	1,095,683
Municipal Income Taxes Receivable	1,019,387	0	1,019,387
Other Local Taxes Receivable	10,408	0	10,408
Internal Balances	317,626	(317,626)	0
Prepaid Items	60,453	16,154	76,607
Materials and Supplies Inventory	46,160	255,619	301,779
Property Taxes Receivable	647,787	0	647,787
Special Assessments Receivable	135,833	0	135,833
Unamortized Bond Issuance Costs	0	35,801	35,801
Nondepreciable Capital Assets	2,339,358	1,735,580	4,074,938
Depreciable Capital Assets, Net	12,893,311	17,198,221	30,091,532
<b>Total Assets</b>	<b>23,311,610</b>	<b>21,662,521</b>	<b>44,974,131</b>
<u>Liabilities</u>			
Accrued Wages Payable	111,612	41,586	153,198
Accounts Payable	93,540	141,696	235,236
Contracts Payable	745,215	30,000	775,215
Due to Other Governments	330,499	90,471	420,970
Accrued Interest Payable	989	13,284	14,273
Notes Payable	70,000	40,000	110,000
Retainage Payable	104,070	61,692	165,762
Deferred Revenue	605,153	0	605,153
Deposits Held and Due to Others	0	159,456	159,456
Long-Term Liabilities			
Due Within One Year	86,622	865,274	951,896
Due in More Than One Year	1,101,108	5,273,698	6,374,806
<b>Total Liabilities</b>	<b>3,248,808</b>	<b>6,717,157</b>	<b>9,965,965</b>
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	14,956,056	12,979,937	27,935,993
Restricted for			
Capital Projects	583,317	0	583,317
Debt Service	1,200	0	1,200
Street Maintenance and Repair	1,962,484	0	1,962,484
Other Purposes	918,227	0	918,227
Unrestricted	1,641,518	1,965,427	3,606,945
<b>Total Net Assets</b>	<b>\$20,062,802</b>	<b>\$14,945,364</b>	<b>\$35,008,166</b>

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus  
Statement of Activities  
For the Year Ended December 31, 2009

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
Security of Persons and Property				
Police	\$2,072,141	\$52,724	\$85,451	\$0
Fire	1,421,408	0	8,912	0
Other	411,491	391	0	0
Public Health	281,248	0	641,052	0
Leisure Time Activities	153,316	27,886	738	17,080
Community Environment	99,501	0	118,030	0
Basic Utility Services	0	13,168	0	744,104
Transportation	2,558,480	63,773	547,396	773,694
General Government	1,418,784	347,360	11,599	280,048
Interest and Fiscal Charges	25,862	0	0	0
<b>Total Governmental Activities</b>	<b>8,442,231</b>	<b>505,302</b>	<b>1,413,178</b>	<b>1,814,926</b>
<u>Business-Type Activities</u>				
Water	2,106,328	1,934,465	0	317
Sewer	1,652,153	1,710,711	0	0
Solid Waste	833,922	849,337	0	0
Storm Water	498,148	666,386	0	0
<b>Total Business-Type Activities</b>	<b>5,090,551</b>	<b>5,160,899</b>	<b>0</b>	<b>317</b>
<b>Total</b>	<b>\$13,532,782</b>	<b>\$5,666,201</b>	<b>\$1,413,178</b>	<b>\$1,815,243</b>

General Revenues

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue  
and Change in Net Assets

Governmental Activities	Business-Type Activities	Total
(\$1,933,966)	\$0	(\$1,933,966)
(1,412,496)	0	(1,412,496)
(411,100)	0	(411,100)
359,804	0	359,804
(107,612)	0	(107,612)
18,529	0	18,529
757,272	0	757,272
(1,173,617)	0	(1,173,617)
(779,777)	0	(779,777)
(25,862)	0	(25,862)
(4,708,825)	0	(4,708,825)
0	(171,546)	(171,546)
0	58,558	58,558
0	15,415	15,415
0	168,238	168,238
0	70,665	70,665
(4,708,825)	70,665	(4,638,160)
548,225	0	548,225
97,942	0	97,942
2,467,782	0	2,467,782
1,233,890	0	1,233,890
29,234	0	29,234
776,730	0	776,730
128,359	0	128,359
63,188	0	63,188
94,450	35,779	130,229
5,439,800	35,779	5,475,579
(902,072)	902,072	0
4,537,728	937,851	5,475,579
(171,097)	1,008,516	837,419
20,233,899	13,936,848	34,170,747
\$20,062,802	\$14,945,364	\$35,008,166

City of Bucyrus  
Balance Sheet  
Governmental Funds  
December 31, 2009

	General	Street Maintenance and Repair	Downtown Revitalization	Other Governmental	Total Governmental Funds
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$1,376,256	\$1,810,359	\$0	\$1,476,613	\$4,663,228
Accounts Receivable	0	0	0	32,466	32,466
Accrued Interest Receivable	35,648	0	0	0	35,648
Due from Other Governments	361,705	248,264	381,705	103,271	1,094,945
Municipal Income Taxes Receivable	679,591	339,796	0	0	1,019,387
Other Local Taxes Receivable	6,518	0	0	3,890	10,408
Interfund Receivable	400,656	0	0	0	400,656
<u>Restricted Assets</u>					
Cash and Cash Equivalents with Escrow Agent	0	15,000	0	0	15,000
Prepaid Items	34,051	9,754	0	16,648	60,453
Materials and Supplies Inventory	2,593	43,567	0	0	46,160
Property Taxes Receivable	548,861	0	0	98,926	647,787
Special Assessments Receivable	0	0	0	135,833	135,833
<b>Total Assets</b>	<b>\$3,445,879</b>	<b>\$2,466,740</b>	<b>\$381,705</b>	<b>\$1,867,647</b>	<b>\$8,161,971</b>
<u>Liabilities and Fund Balance</u>					
<u>Liabilities</u>					
Accrued Wages Payable	\$103,526	\$6,350	\$0	\$1,736	\$111,612
Accounts Payable	44,257	17,892	0	31,391	93,540
Contracts Payable	22	353,067	381,705	10,421	745,215
Due to Other Governments	226,387	13,953	0	90,159	330,499
Interfund Payable	0	0	0	83,030	83,030
Accrued Interest Payable	0	0	0	524	524
Notes Payable	0	0	0	70,000	70,000
Retainage Payable	23,439	65,631	0	0	89,070
<u>Liabilities Payable from Restricted Assets:</u>					
Retainage Payable	0	15,000	0	0	15,000
Deferred Revenue	1,330,906	468,412	373,836	346,841	2,519,995
<b>Total Liabilities</b>	<b>1,728,537</b>	<b>940,305</b>	<b>755,541</b>	<b>634,102</b>	<b>4,058,485</b>
<u>Fund Balance</u>					
Nonspendable	36,644	53,321	0	16,648	106,613
Restricted	0	1,473,114	0	1,330,654	2,803,768
Committed	0	0	0	66,073	66,073
Assigned	67,798	0	0	0	67,798
Unassigned (Deficit)	1,612,900	0	(373,836)	(179,830)	1,059,234
<b>Total Fund Balance (Deficit)</b>	<b>1,717,342</b>	<b>1,526,435</b>	<b>(373,836)</b>	<b>1,233,545</b>	<b>4,103,486</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$3,445,879</b>	<b>\$2,466,740</b>	<b>\$381,705</b>	<b>\$1,867,647</b>	<b>\$8,161,971</b>

See Accompanying Notes to the Basic Financial Statement:

City of Bucyrus  
 Reconciliation of Total Governmental Fund Balance  
 to Net Assets of Governmental Activities  
 December 31, 2009

Total Governmental Fund Balance		\$4,103,486
<p>Amounts reported for governmental activities on the statement of net assets are different because of the following:</p>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		15,232,669
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:		
Accounts Receivable	32,466	
Accrued Interest Receivable	33,893	
Due from Other Governments	895,478	
Municipal Income Taxes Receivable	774,538	
Property Taxes Receivable	42,634	
Special Assessments Receivable	135,833	
		1,914,842
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Accrued Interest Payable	(465)	
Special Assessment Bonds Payable	(113,000)	
OPWC Loans Payable	(188,000)	
Police Pension Liability	(137,348)	
Fire Pension Liability	(156,812)	
Capital Leases Payable	(18,613)	
Compensated Absences Payable	(573,957)	
		(1,188,195)
Net Assets of Governmental Activities		\$20,062,802

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, 2009

	General	Street Maintenance and Repair	Downtown Revitalization	Other Governmental	Total Governmental Funds
<u>Revenues</u>					
Property Taxes	\$542,353	\$0	\$0	\$96,884	\$639,237
Municipal Income Taxes	2,414,915	1,207,456	0	0	3,622,371
Other Local Taxes	29,234	0	0	57,714	86,948
Special Assessments	0	0	0	14,255	14,255
Charges for Services	347,199	2,434	0	0	349,633
Fees, Licenses, and Permits	49,416	0	0	133,656	183,072
Fines and Forfeitures	38,984	0	0	153	39,137
Intergovernmental	694,545	475,606	1,114,426	1,260,857	3,545,434
Interest	77,225	36,886	0	941	115,052
Other	88,446	9,534	0	22,890	120,870
<b>Total Revenues</b>	<b>4,282,317</b>	<b>1,731,916</b>	<b>1,114,426</b>	<b>1,587,350</b>	<b>8,716,009</b>
<u>Expenditures</u>					
Current:					
Security of Persons and Property					
Police	1,793,357	0	0	217,296	2,010,653
Fire	1,134,552	0	0	198,062	1,332,614
Other	145,062	0	266,429	0	411,491
Public Health	232,548	0	0	48,700	281,248
Leisure Time Activities	50,740	0	0	89,086	139,826
Community Environment	0	0	0	99,501	99,501
Basic Utility Services	0	0	744,104	0	744,104
Transportation	35,323	1,893,985	477,729	365,192	2,772,229
General Government	1,200,862	0	0	724,535	1,925,397
Debt Service:					
Principal Retirement	27,914	4,000	0	11,000	42,914
Interest and Fiscal Charges	15,393	0	0	10,551	25,944
<b>Total Expenditures</b>	<b>4,635,751</b>	<b>1,897,985</b>	<b>1,488,262</b>	<b>1,763,923</b>	<b>9,785,921</b>
Excess of Revenues Under Expenditures	(353,434)	(166,069)	(373,836)	(176,573)	(1,069,912)
<u>Other Financing Sources (Uses)</u>					
Transfers In	0	0	0	272,297	272,297
Transfers Out	(259,897)	0	0	(9,000)	(268,897)
<b>Total Other Financing Sources (Uses)</b>	<b>(259,897)</b>	<b>0</b>	<b>0</b>	<b>263,297</b>	<b>3,400</b>
Changes in Fund Balance	(613,331)	(166,069)	(373,836)	86,724	(1,066,512)
Fund Balance Beginning of Year - Restated (Note 3)	2,330,673	1,692,504	0	1,146,821	5,169,998
<b>Fund Balance (Deficit) End of Year</b>	<b>\$1,717,342</b>	<b>\$1,526,435</b>	<b>(\$373,836)</b>	<b>\$1,233,545</b>	<b>\$4,103,486</b>

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, 2009

Changes in Fund Balance - Total Governmental Funds (\$1,066,512)

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

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

Capital Outlay - Non-Depreciable Capital Assets	1,049,774	
Capital Outlay - Depreciable Capital Assets	1,228,949	
Depreciation	<u>(1,829,836)</u>	448,887

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

Property Taxes	6,930	
Municipal Income Taxes	79,301	
Special Assessments	(14,255)	
Fees, Licenses, and Permits	403	
Intergovernmental	398,855	
Interest	<u>(14,037)</u>	457,197

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

Special Assessment Bonds Payable	11,000	
OPWC Loans Payable	4,000	
Police Pension Liability	2,951	
Fire Pension Liability	3,369	
Capital Leases Payable	<u>21,594</u>	42,914

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net assets. 82

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. (53,665)

Change in Net Assets of Governmental Activities (\$171,097)

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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
<u>Revenues</u>				
Property Taxes	\$535,300	\$535,300	\$542,353	\$7,053
Municipal Income Taxes	2,510,000	2,510,000	2,425,767	(84,233)
Other Local Taxes	30,000	30,000	28,653	(1,347)
Charges for Services	397,500	397,500	360,773	(36,727)
Fees, Licenses, and Permits	16,900	16,900	49,416	32,516
Fines and Forfeitures	32,000	32,000	39,708	7,708
Intergovernmental	461,050	461,050	653,975	192,925
Interest	100,000	100,000	107,033	7,033
Other	71,600	71,600	85,699	14,099
<b>Total Revenues</b>	<b>4,154,350</b>	<b>4,154,350</b>	<b>4,293,377</b>	<b>139,027</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	2,051,929	2,064,929	1,833,304	231,625
Fire	1,312,035	1,312,035	1,147,910	164,125
Other	145,182	145,182	144,552	630
Public Health	214,100	241,352	232,548	8,804
Leisure Time Activities	56,930	56,930	50,420	6,510
Transportation	55,409	60,603	38,190	22,413
General Government	1,475,839	1,495,939	1,236,860	259,079
Debt Service:				
Debt Retirement	2,500	2,500	1,575	925
<b>Total Expenditures</b>	<b>5,313,924</b>	<b>5,379,470</b>	<b>4,685,359</b>	<b>694,111</b>
Excess of Revenues Under Expenditures	(1,159,574)	(1,225,120)	(391,982)	833,138
<u>Other Financing Sources (Uses)</u>				
Other Financing Sources	10,000	10,000	1,446	(8,554)
Advances In	0	0	165,085	165,085
Advances Out	0	0	(135,378)	(135,378)
Transfers Out	(335,600)	(315,600)	(258,322)	57,278
<b>Total Other Financing Sources (Uses)</b>	<b>(325,600)</b>	<b>(305,600)</b>	<b>(227,169)</b>	<b>78,431</b>
Changes in Fund Balance	(1,485,174)	(1,530,720)	(619,151)	911,569
Fund Balance Beginning of Year	1,902,812	1,902,812	1,902,812	0
Prior Year Encumbrances Appropriated	30,194	30,194	30,194	0
<b>Fund Balance End of Year</b>	<b>\$447,832</b>	<b>\$402,286</b>	<b>\$1,313,855</b>	<b>\$911,569</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
<u>Revenues</u>				
Municipal Income Taxes	\$1,305,000	\$1,305,000	\$1,212,883	(\$92,117)
Charges for Services	0	0	2,434	2,434
Intergovernmental	455,000	605,000	476,879	(128,121)
Interest	20,000	20,000	36,886	16,886
Other	5,000	5,000	10,186	5,186
Total Revenues	<u>1,785,000</u>	<u>1,935,000</u>	<u>1,739,268</u>	<u>(195,732)</u>
<u>Expenditures</u>				
Current:				
Transportation	2,900,597	3,060,597	2,004,621	1,055,976
Debt Service:				
Debt Retirement	15,500	15,500	4,000	11,500
Total Expenditures	<u>2,916,097</u>	<u>3,076,097</u>	<u>2,008,621</u>	<u>1,067,476</u>
Excess of Revenues Under Expenditures	(1,131,097)	(1,141,097)	(269,353)	871,744
Fund Balance Beginning of Year	1,383,350	1,383,350	1,383,350	0
Prior Year Encumbrances Appropriated	350,913	350,913	350,913	0
Fund Balance End of Year	<u>\$603,166</u>	<u>\$593,166</u>	<u>\$1,464,910</u>	<u>\$871,744</u>

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus  
Statement of Fund Net Assets  
Enterprise Funds  
December 31, 2009

	Water	Sewer	Solid Waste	Storm Water	Total
<u>Assets</u>					
<u>Current Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$949,613	\$166,808	\$270,010	\$588,635	\$1,975,066
Accounts Receivable	224,146	207,017	90,620	80,729	602,512
Due from Other Governments	357	214	143	24	738
Prepaid Items	8,923	3,686	3,431	114	16,154
Materials and Supplies Inventory	247,683	7,936	0	0	255,619
<b>Total Current Assets</b>	<b>1,430,722</b>	<b>385,661</b>	<b>364,204</b>	<b>669,502</b>	<b>2,850,089</b>
<u>Non-Current Assets</u>					
<u>Restricted Assets</u>					
Equity in Pooled Cash and Cash Equivalents	159,456	0	0	0	159,456
Cash and Cash Equivalents with Escrow Agent	1,000	0	0	0	1,000
Unamortized Bond Issuance Costs	13,992	21,809	0	0	35,801
Nondepreciable Capital Assets	1,051,357	44,466	0	639,757	1,735,580
Depreciable Capital Assets, Net	6,637,994	5,704,448	225,283	4,630,496	17,198,221
<b>Total Non-Current Assets</b>	<b>7,863,799</b>	<b>5,770,723</b>	<b>225,283</b>	<b>5,270,253</b>	<b>19,130,058</b>
<b>Total Assets</b>	<b>9,294,521</b>	<b>6,156,384</b>	<b>589,487</b>	<b>5,939,755</b>	<b>21,980,147</b>
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	21,554	11,079	8,953	0	41,586
Accounts Payable	19,348	11,989	83,321	27,038	141,696
Contracts Payable	5,000	0	0	25,000	30,000
Compensated Absences Payable	26,700	6,466	4,393	900	38,459
Due to Other Governments	43,943	22,220	20,346	3,962	90,471
Interfund Payable	77,907	83,907	77,906	77,906	317,626
Accrued Interest Payable	5,081	8,203	0	0	13,284
Notes Payable	0	40,000	0	0	40,000
Retainage Payable	12,696	906	0	48,090	61,692
General Obligation Revenue Bonds Payable	190,000	295,000	0	0	485,000
OWDA Loans Payable	25,161	276,053	0	0	301,214
OPWC Loans Payable	13,277	0	0	27,324	40,601
<b>Total Current Liabilities</b>	<b>440,667</b>	<b>755,823</b>	<b>194,919</b>	<b>210,220</b>	<b>1,601,629</b>
<u>Non-Current Liabilities</u>					
Deposits Held and Due to Others	159,456	0	0	0	159,456
Compensated Absences Payable	88,388	34,367	17,652	10,441	150,848
General Obligation Revenue Bonds Payable	395,000	375,841	0	0	770,841
OWDA Loans Payable	277,771	3,458,582	0	0	3,736,353
OPWC Loans Payable	116,939	0	0	498,717	615,656
<b>Total Non-Current Liabilities</b>	<b>1,037,554</b>	<b>3,868,790</b>	<b>17,652</b>	<b>509,158</b>	<b>5,433,154</b>
<b>Total Liabilities</b>	<b>1,478,221</b>	<b>4,624,613</b>	<b>212,571</b>	<b>719,378</b>	<b>7,034,783</b>
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	6,685,195	1,325,247	225,283	4,744,212	12,979,937
Unrestricted	1,131,105	206,524	151,633	476,165	1,965,427
<b>Total Net Assets</b>	<b>\$7,816,300</b>	<b>\$1,531,771</b>	<b>\$376,916</b>	<b>\$5,220,377</b>	<b>\$14,945,364</b>

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus  
Statement of Revenues, Expenses,  
and Changes in Fund Net Assets  
Enterprise Funds  
For the Year Ended December 31, 2009

	Water	Sewer	Solid Waste	Storm Water	Total
<u>Operating Revenues</u>					
Charges for Services	\$1,934,465	\$1,710,711	\$849,337	\$666,386	\$5,160,899
Other	30,148	5,039	528	64	35,779
Total Operating Revenues	<u>1,964,613</u>	<u>1,715,750</u>	<u>849,865</u>	<u>666,450</u>	<u>5,196,678</u>
<u>Operating Expenses</u>					
Personal Services	964,424	558,475	420,380	87,000	2,030,279
Contractual Services	169,327	176,167	263,860	173,316	782,670
Materials and Supplies	491,468	130,033	43,906	56,184	721,591
Depreciation	355,382	418,633	27,870	103,619	905,504
Other	78,511	77,918	77,906	78,029	312,364
Total Operating Expenses	<u>2,059,112</u>	<u>1,361,226</u>	<u>833,922</u>	<u>498,148</u>	<u>4,752,408</u>
Operating Income (Loss)	<u>(94,499)</u>	<u>354,524</u>	<u>15,943</u>	<u>168,302</u>	<u>444,270</u>
<u>Non-Operating Revenues (Expenses)</u>					
Interest Revenue	317	0	0	0	317
Interest Expense	(47,216)	(290,927)	0	0	(338,143)
Total Non-Operating Revenues (Expenses)	<u>(46,899)</u>	<u>(290,927)</u>	<u>0</u>	<u>0</u>	<u>(337,826)</u>
Income (Loss) before Contributions and Transfers	(141,398)	63,597	15,943	168,302	106,444
Capital Contributions	153,575	11,466	0	740,431	905,472
Transfers Out	0	(3,400)	0	0	(3,400)
Changes in Net Assets	12,177	71,663	15,943	908,733	1,008,516
Net Assets Beginning of Year	<u>7,804,123</u>	<u>1,460,108</u>	<u>360,973</u>	<u>4,311,644</u>	<u>13,936,848</u>
Net Assets End of Year	<u>\$7,816,300</u>	<u>\$1,531,771</u>	<u>\$376,916</u>	<u>\$5,220,377</u>	<u>\$14,945,364</u>

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus  
Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 2009

	Water	Sewer	Solid Waste	Storm Water	Total
Increases (Decreases) in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$1,963,586	\$1,716,194	\$856,196	\$667,322	\$5,203,298
Cash Payments for Personal Services	(948,818)	(543,649)	(415,565)	(80,454)	(1,988,486)
Cash Payments for Contractual Services	(172,387)	(176,630)	(263,958)	(121,362)	(734,337)
Cash Payments to Vendors	(473,086)	(132,425)	(45,219)	(15,325)	(666,055)
Cash Payments for					
Transactions with Other Funds	(81,300)	(81,300)	(81,300)	(81,300)	(325,200)
Cash Received from Other Revenues	29,728	4,825	385	40	34,978
Cash Payments for Other Expenses	(604)	(11)	0	(123)	(738)
Cash Received from Deposits	79,485	0	0	0	79,485
Cash Payments for Deposits Refunded	(71,742)	0	0	0	(71,742)
Net Cash Provided by Operating Activities	<u>324,862</u>	<u>787,004</u>	<u>50,539</u>	<u>368,798</u>	<u>1,531,203</u>
<u>Cash Flows from Noncapital Financing Activities</u>					
Advances In	0	6,000	0	0	6,000
Advances Out	0	(16,400)	0	0	(16,400)
Transfers Out	0	(3,400)	0	0	(3,400)
Net Cash Used for by Noncapital Financing Activities	<u>0</u>	<u>(13,800)</u>	<u>0</u>	<u>0</u>	<u>(13,800)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>					
Principal Paid on Bond Anticipation Notes	0	(50,000)	0	0	(50,000)
Principal Paid on General Obligation Revenue Bonds	(185,000)	(290,000)	0	0	(475,000)
Principal Paid on OWDA Loans	(24,179)	(265,282)	0	0	(289,461)
Principal Paid on OPWC Loans	(6,638)	(6,491)	0	(13,662)	(26,791)
Interest Paid on Bond Anticipation Notes	0	(3,195)	0	0	(3,195)
Interest Paid on General Obligation Revenue Bonds	(57,444)	(48,815)	0	0	(106,259)
Interest Paid on OWDA Loans	(12,909)	(158,157)	0	0	(171,066)
Bond Anticipation Notes Issued	0	40,000	0	0	40,000
Acquisition of Capital Assets	(113,300)	0	(73,087)	0	(186,387)
Net Cash Used for Capital and Related Financing Activities	<u>(399,470)</u>	<u>(781,940)</u>	<u>(73,087)</u>	<u>(13,662)</u>	<u>(1,268,159)</u>
<u>Cash Flows from Investing Activities</u>					
Interest	317	0	0	0	317
Net Increase (Decrease) in Cash and Cash Equivalents	(74,291)	(8,736)	(22,548)	355,136	249,561
Cash and Cash Equivalents Beginning of Year	<u>1,184,360</u>	<u>175,544</u>	<u>292,558</u>	<u>233,499</u>	<u>1,885,961</u>
Cash and Cash Equivalents End of Year	<u>\$1,110,069</u>	<u>\$166,808</u>	<u>\$270,010</u>	<u>\$588,635</u>	<u>\$2,135,522</u>

(continued)

City of Bucyrus  
Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 2009  
(continued)

	Water	Sewer	Solid Waste	Storm Water	Total
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>					
Operating Income (Loss)	(\$94,499)	\$354,524	\$15,943	\$168,302	\$444,270
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</u>					
Depreciation	355,382	418,633	27,870	103,619	905,504
Changes in Assets and Liabilities:					
Decrease in Accounts Receivable	29,058	5,483	6,859	936	42,336
Increase in Due from Other Governments	(357)	(214)	(143)	(24)	(738)
(Increase) Decrease in Prepaid Items	182	(172)	(211)	(114)	(315)
Decrease in Materials and Supplies Inventory	32,963	152	0	0	33,115
Increase in Accrued Wages Payable	876	1,858	617	0	3,351
Increase (Decrease) in Accounts Payable	(34,599)	(3,750)	(1,280)	26,413	(13,216)
Increase in Contracts Payable	5,000	0	0	22,532	27,532
Increase (Decrease) in Due to Other Governments	4,956	(104)	151	345	5,348
Decrease in Interfund Payable	(3,393)	(3,393)	(3,394)	(3,394)	(13,574)
Increase in Retainage Payable	11,696	906	0	43,902	56,504
Increase in Deposits Held and Due to Others	7,743	0	0	0	7,743
Increase in Compensated Absences Payable	9,854	13,081	4,127	6,281	33,343
Net Cash Provided by Operating Activities	<u>\$324,862</u>	<u>\$787,004</u>	<u>\$50,539</u>	<u>\$368,798</u>	<u>\$1,531,203</u>

Non-Cash Capital Transactions

In 2009, the Downtown Revitalization capital projects fund constructed water lines and donated them to the Water enterprise fund, in the amount of \$153,575.

In 2009, the Downtown Revitalization capital projects fund constructed sewer lines and donated them to the Sewer enterprise fund, in the amount of \$11,466.

In 2009, the Downtown Revitalization capital projects fund constructed storm water lines and donated them to the Storm Water enterprise fund, in the amount of \$639,757.

In 2009, the Issue I capital projects fund constructed storm water lines and donated them to the Storm Water enterprise fund, in the amount of \$100,674.

See Accompanying Notes to the Basic Financial Statements

City of Bucyrus  
Statement of Fiduciary Assets and Liabilities  
Agency Funds  
December 31, 2009

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	<u><u>\$13,737</u></u>
 <u>Liabilities</u>	
Deposits Held and Due to Others	<u><u>\$13,737</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, 2009**

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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 for which the City approves the budget, the issuance of debt, or the levying of taxes. There were no component units of the City of Bucyrus in 2009.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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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. The City also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements. The City does not apply Financial Accounting Standards Board (FASB) Statements and Interpretations issued after November 30, 1989, to its business-type activities or to its enterprise funds. 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 assets 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 assets 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.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

The statement of net assets 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.

**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 is reported as fund balance. The following are the City's major governmental funds:

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

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

**Downtown Revitalization Fund** - This fund accounts for federal grant monies received under the American Recovery and Reinvestment Act for various improvements along Sandusky Avenue in downtown Bucyrus.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

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

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, 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 assets and changes in net assets. 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 2009. 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 assets. The statement of activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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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 assets. The statement of revenues, expenses, and changes in fund net assets presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets. 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 revenue, 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, 2009**  
**(continued)**

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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 Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2009, but were levied to finance 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

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, except cash held by escrow agents, 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".

Cash and cash equivalents that are held separately for the City by escrow agents for payment of retainage to contractors upon project completion are recorded as "Cash and Cash Equivalents with Escrow Agent".

During 2009, the City invested in nonnegotiable certificates of deposit, repurchase agreements, federal agency securities, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit and repurchase agreements, which are reported at cost. Fair value is based on quoted market 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 share price, which is the price the investment could be sold for on December 31, 2009.

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 2009 was \$77,225, which includes \$48,580 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. 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.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

Resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors are reported as restricted.

Utility deposits from customers are classified as restricted assets on the statement of fund net assets because their use is limited to the payment of unpaid utility bills or refunding of the deposit to the customer.

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2009, 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.

**I. 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.

**J. Unamortized Issuance Costs**

For the enterprise funds, issuance costs are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges and are generally paid from debt proceeds.

**K. 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 assets 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 assets 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.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

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

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 1980. Depreciation is computed using the straight-line method over the following useful lives:

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

L. 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 assets, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as "Internal Balances".

M. 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, 2009**  
**(continued)**

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

**N. Accrued Liabilities and Long-Term Obligations**

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

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

**O. Unamortized Loss on Advance Refunding**

For advance refundings resulting in the defeasance of debt reported in the enterprise funds, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as a reduction of the face amount of the new debt.

**P. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are reported as restricted when there are limitations imposed on their 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 assets restricted for other purposes include resources restricted for maintenance and repair of highways, recreation, police and fire department activities, and Access. The City's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**Q. 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.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

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.

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

Assigned - Amounts in the assigned classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by City Council, by a City official delegated that authority by ordinance.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

**R. 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.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

S. Capital Contributions

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

T. Interfund Transactions

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

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

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

U. 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 - CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE**

A. Changes in Accounting Principles

For 2009, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions", Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", and Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in the economic resources measurement focus financial statements. The implementation of this statement did not result in any changes to the financial statements.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

**NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE** (continued)

GASB Statement No. 54 provides fund balance classifications that can be more consistently applied and clarifies the existing governmental fund type definitions. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned, and/or unassigned.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements and the framework for selecting those principles. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' (AICPA) auditing literature into the GASB's accounting and financial reporting literature. This guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and the participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any changes to the financial statements.

**B. Restatement of Fund Balance**

The restatement due to the implementation of GASB Statement No. 54 had the following effects on fund balance of the major and nonmajor funds of the City as they were previously reported.

	<u>General Fund</u>	<u>Street Maintenance and Repair</u>	<u>Other Governmental Funds</u>
Fund Balance at December 31, 2008	\$2,307,318	\$1,692,504	\$1,170,176
Fund Structure Changes	<u>23,355</u>	<u>0</u>	<u>(23,355)</u>
Restated Fund Balance at January 1, 2009	<u>\$2,330,673</u>	<u>\$1,692,504</u>	<u>\$1,146,821</u>

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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**NOTE 4 - ACCOUNTABILITY**

At December 31, 2009, the following funds had deficit fund balances:

<u>Fund</u>	<u>Deficit</u>
Special Revenue Funds	
Police Retention	\$25,942
Police Pension	43,378
Fire Pension	39,986
Capital Projects Funds	
Downtown Revitalization	373,836
Municipal Building	70,524

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

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

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

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

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

	Changes in Fund Balance	
	General	Street Maintenance and Repair
GAAP Basis	(\$613,331)	(\$166,069)
<u>Increases (Decreases) Due To</u>		
Revenue Accruals:		
Accrued 2008, Received in Cash 2009	593,986	127,000
Accrued 2009, Not Yet Received in Cash	(613,043)	(119,648)
Expenditure Accruals:		
Accrued 2008, Paid in Cash 2009	(378,545)	(223,860)
Accrued 2009, Not Yet Paid in Cash	397,631	456,893
Cash Adjustments:		
Unrecorded Activity 2008	35,727	0
Unrecorded Activity 2009	(4,164)	0
Prepaid Items	(9,390)	(490)
Materials and Supplies Inventory	508	2,270
Advances In	165,085	0
Advances Out	(135,378)	0
Encumbrances Outstanding at Year End (Budget Basis)	(58,237)	(345,449)
Budget Basis	(\$619,151)	(\$269,353)

**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.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

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.

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.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

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

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

Investments

As of December 31, 2009, the City had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Repurchase Agreements	\$330,919	1/4/10
Federal Home Loan Bank Notes	252,800	6/18/10
Federal Home Loan Bank Notes	498,415	12/28/12
Federal Home Loan Mortgage Corporation Notes	501,500	2/12/10
STAR Ohio	44,044	61 days
	<u>\$1,627,678</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.

The securities underlying the repurchase agreements (Federal Home Loan Bank Notes), Federal Home Loan Bank Notes, and Federal Home Loan Mortgage Corporation Notes carry a rating of AAA by Moody's. STAR Ohio carries a rating of AAA by Standard and Poor's. The City has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that repurchase agreements be limited to investments in United States treasury securities and federal government agency securities. 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 to the City's total portfolio:

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Repurchase Agreements	\$330,919	20.33%
Federal Home Loan Bank Notes	751,215	46.15
Federal Home Loan Mortgage Corporation Notes	501,500	30.81

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2009, 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 property taxes, special assessments, and the allowance for uncollectibles related to utility services. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$121,758, will not be received within one year. There were no delinquent special assessments at December 31, 2009.

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

	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Storm Water</u>	<u>Total Enterprise Funds</u>
Accounts Receivable	\$293,039	\$270,650	\$118,473	\$105,545	\$787,707
Less Allowance for Uncollectibles	(68,893)	(63,633)	(27,853)	(24,816)	(185,195)
Net Accounts Receivable	<u>\$224,146</u>	<u>\$207,017</u>	<u>\$90,620</u>	<u>\$80,729</u>	<u>\$602,512</u>

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Homestead and Rollback	\$38,575
Personal Property Phase-Out	13,133
Local Government	176,083
Cigarette Tax	349
Estate Tax	130,499
Fines and Forfeitures	1,588
Other	1,478
Total General Fund	<u>361,705</u>
Street Maintenance and Repair	
Gasoline Tax	206,792
Motor Vehicle License Tax	41,353
Other	119
Total Street Maintenance and Repair	<u>248,264</u>

(continued)

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

**NOTE 7 - RECEIVABLES** (continued)

	Amount
Governmental Activities (continued)	
Downtown Revitalization	
Downtown Revitalization	\$381,705
Total Major Funds	991,674
Nonmajor Funds	
State Highway	
Gasoline Tax	16,767
Motor Vehicle License Tax	3,353
Total State Highway	20,120
Parks and Recreational Land	
Other	24
Police Retention	
Justice Assistance	27,449
Cops Hiring	7,702
Total Police Retention	35,151
Ohio Crime Victims Grant	
Ohio Crime Victims Assistance	29,226
CHIP Grant	
CHIP	3,063
Access	
Other	24
Police Pension	
Homestead and Rollback	3,331
Personal Property Phase-Out	1,282
Total Police Pension	4,613
Fire Pension	
Homestead and Rollback	3,331
Personal Property Phase-Out	1,282
Total Fire Pension	4,613
Drug Law Enforcement	
Other	26
Fire Levy	
Personal Property Phase-Out	6,411
Total Nonmajor Funds	103,271
Total Governmental Activities	\$1,094,945

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

**NOTE 7 - RECEIVABLES** (continued)

	Amount
Business-Type Activities	
Major Funds	
Water	
Other	\$357
Sewer	
Other	214
Solid Waste	
Other	143
Storm Water	
Other	24
Total Business-Type Activities	\$738

**NOTE 8 - MUNICIPAL INCOME TAXES**

The City levies and collects an income tax of 1.5 percent based on all income earned within the City as well as on incomes of residents earned outside the City. In the latter case, the City allows a credit of 100 percent of the tax paid to another municipality, not to exceed the amount owed. Employers within the City are required to withhold income tax on employee earnings and remit the tax to the City at least quarterly. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a final return annually.

The City's income tax rate includes 1 percent authorized by State statute and levied by the City Council and an additional .5 percent levied with voter approval for a period of six years, expiring in 2013. The additional .5 percent is restricted solely for street repair and is recorded in the Street Maintenance and Repair special revenue fund. The remaining income tax revenues and all related expenditures for administration and collection are accounted for in the General Fund.

**NOTE 9 - PROPERTY TAXES**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the City. Real property tax revenues received in 2009 represent the collection of 2008 taxes. Real property taxes received in 2009 were levied after October 1, 2008, on the assessed values as of January 1, 2008, 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.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

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

Public utility property tax revenues received in 2009 represent the collection of 2008 taxes. Public utility real and tangible personal property taxes received in 2009 became a lien on December 31, 2007, were levied after October 1, 2008, 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.

Tangible personal property tax revenues received in 2009 (other than public utility property) represent the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the true value as of December 31, 2008. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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 property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2009, and for which there was an enforceable legal claim. In the governmental funds, the entire receivable has been deferred since current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

The full tax rate for all City operations for the year ended December 31, 2009, was \$4.30 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2009 property tax receipts were based are as follows:

<u>Category</u>	<u>Amount</u>
Real Property	
Agricultural	\$363,210
Residential	126,693,790
Commercial	33,807,840
Industrial	14,310,580
Public Utility Property	
Real	33,130
Personal	5,874,150
Tangible Personal Property	472,990
Total Assessed Value	<u>\$181,555,690</u>

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$1,289,584	\$547,036	\$0	\$1,836,620
Construction in Progress	0	502,738	0	502,738
Total Nondepreciable Capital Assets	<u>1,289,584</u>	<u>1,049,774</u>	<u>0</u>	<u>2,339,358</u>
Depreciable Capital Assets				
Buildings	1,610,094	0	0	1,610,094
Improvements Other Than Buildings	1,222,285	0	0	1,222,285
Streets	38,242,480	1,205,949	0	39,448,429
Bridges	900,980	0	0	900,980
Equipment	1,485,556	0	0	1,485,556
Furniture and Fixtures	16,200	0	0	16,200
Vehicles	2,172,047	23,000	0	2,195,047
Total Depreciable Capital Assets	<u>45,649,642</u>	<u>1,228,949</u>	<u>0</u>	<u>46,878,591</u>
Less Accumulated Depreciation for				
Buildings	(985,641)	(42,405)	0	(1,028,046)
Improvements Other Than Buildings	(839,063)	(37,141)	0	(876,204)
Streets	(27,373,875)	(1,573,259)	0	(28,947,134)
Bridges	(747,813)	(18,020)	0	(765,833)
Equipment	(1,006,735)	(60,065)	0	(1,066,800)
Furniture and Fixtures	(16,200)	0	0	(16,200)
Vehicles	(1,186,117)	(98,946)	0	(1,285,063)
Total Accumulated Depreciation	<u>(32,155,444)</u>	<u>(1,829,836)</u>	<u>0</u>	<u>(33,985,280)</u>
Total Depreciable Capital Assets, Net	<u>13,494,198</u>	<u>(600,887)</u>	<u>0</u>	<u>12,893,311</u>
Governmental Activities Capital Assets, Net	<u>\$14,783,782</u>	<u>\$448,887</u>	<u>\$0</u>	<u>\$15,232,669</u>

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$930,782	\$0	\$0	\$930,782
Construction in Progress	0	804,798	0	804,798
Total Nondepreciable Capital Assets	<u>930,782</u>	<u>804,798</u>	<u>0</u>	<u>1,735,580</u>
Depreciable Capital Assets				
Buildings	9,125,916	0	0	9,125,916
Improvements Other Than Buildings	5,263,259	0	0	5,263,259
Water, Sewer, and Storm Water Lines	16,336,139	100,674	0	16,436,813
Equipment	2,682,912	113,300	(38,500)	2,757,712
Vehicles	457,485	134,677	(12,933)	579,229
Total Depreciable Capital Assets	<u>33,865,711</u>	<u>348,651</u>	<u>(51,433)</u>	<u>34,162,929</u>
Less Accumulated Depreciation for				
Buildings	(4,269,489)	(422,252)	0	(4,691,741)
Improvements Other Than Buildings	(2,605,233)	(103,372)	0	(2,708,605)
Water, Sewer, and Storm Water Lines	(7,309,631)	(220,303)	0	(7,529,934)
Equipment	(1,608,919)	(127,884)	38,500	(1,698,303)
Vehicles	(317,365)	(31,693)	12,933	(336,125)
Total Accumulated Depreciation	<u>(16,110,637)</u>	<u>(905,504)</u>	<u>51,433</u>	<u>(16,964,708)</u>
Total Depreciable Capital Assets, Net	<u>17,755,074</u>	<u>(556,853)</u>	<u>0</u>	<u>17,198,221</u>
Business-Type Activities Capital Assets, Net	<u>\$18,685,856</u>	<u>\$247,945</u>	<u>\$0</u>	<u>\$18,933,801</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
Security of Persons and Property - Police	\$22,933
Security of Persons and Property - Fire	80,610
Leisure Time Activities	12,212
Transportation	1,679,861
General Government	34,220
Total Depreciation Expense - Governmental Activities	<u>\$1,829,836</u>

**NOTE 11 - INTERFUND RECEIVABLES/PAYABLES**

At December 31, 2009, the General Fund had an interfund receivable, in the amount of \$400,656; \$83,030 from other governmental funds to provide cash flow resources until the receipt of grant monies, \$6,000 from the Sewer enterprise fund for a short term loan, and \$77,907, \$77,907, \$77,906, and \$77,906, respectively, from the Water, Sewer, Solid Waste, and Storm Water enterprise funds for services provided to those funds.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

**NOTE 12 - RISK MANAGEMENT**

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 2009, the City had the following insurance coverage:

Type of Coverage	Coverage	Deductible
Property (building and contents)	\$17,257,700	\$1,000
Earthquake	1,000,000	25,000
Flood	1,000,000	25,000
Employee Benefits Liability	1,000,000	1,000
General Liability	10,000,000	0
Law Enforcement Liability	10,000,000	5,000
Excess Liability	10,000,000	0
Automobile Liability	10,000,000	0
Uninsured Motorist	1,000,000	0
Crime Coverage	10,000,000	5,000
Blanket Bond	10,000,000	0
Boiler and Machinery	17,257,700	1,000

There has been no significant reduction in insurance coverage from 2008, and no insurance settlement has exceeded insurance coverage during the last three years.

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 CONTRACTUAL COMMITMENTS**

The City has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2009:

Vendor	Contract Amount	Amount Paid as of 12/31/09	Outstanding Balance
Anderzack-Pitzen Construction, Inc.	\$4,250,593	\$1,047,967	\$3,202,626
Bucyrus Road Materials	770,000	416,606	353,394
CTL Engineering	77,490	10,027	67,463
Gleespen Engineering and Surveying	158,046	48,563	109,483

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

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**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

A. Ohio Public Employees Retirement System

Plan Description - The City participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs, and township police) and public safety divisions exist only within the traditional pension plan.

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10 percent of covered payroll, public safety and law enforcement members contributed 10.1 percent.

The City's contribution rate for 2009 was 14 percent of covered payroll. For 2009, a portion of the City's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan from January 1 through March 31 and 5.5 percent was allocated from April 1 through December 31. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the City of 14 percent.

The City's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 was \$409,680, \$349,039, and \$198,297, respectively; 89 percent has been contributed for 2009 (remainder recorded as a liability) and 100 percent for 2008 and 2007. Contributions to the member-directed plan for 2009 were \$795 made by the City and \$567 made by the plan members.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

**B. Ohio Police and Fire Pension Fund**

Plan Description - The City contributes to the Ohio Police and Fire Pension Fund (OPF), a cost-sharing, multiple-employer defined benefit pension plan. OPF provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OPF issues a stand-alone financial report that may be obtained by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy - Plan members are required to contribute 10 percent of their annual covered salary to fund pension obligations. The City's contribution was 19.5 percent for police officers and 24 percent for firefighters. Contribution rates are established by State statute. For 2009, a portion of the City's contribution equal to 6.75 percent of covered payroll was allocated to fund the postemployment health care plan. The City's required contribution for pension obligations for police and firefighters for the year ended December 31, 2009, was \$211,914 and \$204,106, for the year ended December 31, 2008, was \$208,445 and 215,864, and for the year ended December 31, 2007, was \$116,208 and \$136,187. For 2009, 72 percent has been contributed for both police and firefighters (remainder recorded as a liability). The full amount has been contributed for 2008 and 2007.

**NOTE 15 - POSTEMPLOYMENT BENEFITS**

**A. Ohio Public Employees Retirement System**

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postemployment health care.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14 percent of covered payroll. Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The amount of the employer contributions which was allocated to fund postemployment health care was 7 percent of covered payroll from January 1 through March 31, 2009, and 5.5 percent of covered payroll for the remainder of the year.

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

The City's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2009, 2008, and 2007 was \$135,598, \$160,886, and \$131,139, respectively; 89 percent has been contributed for 2009 (remainder recorded as a liability) and 100 percent for 2008 and 2007.

**B. Police and Fire Pension Fund**

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

OPF provides access to postretirement healthcare coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit, or is a spouse or eligible dependent child of such person.

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

OPF issues a stand-alone financial report that may be obtained by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy - OPF's postemployment healthcare plan was established and is administered as an IRS Code Section 115 trust for health care benefits and an Internal Revenue Code 401(h) account for Medicare Part B reimbursements, both within the defined benefit pension plan under the authority granted by the Ohio Revised Code to the OPF Board of Trustees. The Ohio Revised Code sets the contribution rates for participating employers and for plan members to the OPF. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently 19.5 percent and 24 percent of covered payroll for police and firefighters, respectively.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

The Board of Trustees is authorized to allocate a portion of the total employer contributions made to the pension plan to the 115 trust and 401(h) account as the employer contribution for retiree healthcare benefits. For the year ended December 31, 2009, the employer contribution allocated to the healthcare plan was 6.75 percent of covered payroll. The amount of employer contributions allocated to the healthcare plan each year is subject to the trustees' primary responsibility to ensure that pension benefits are adequately funded and also 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 healthcare 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. Active members do not make contributions to the OPEB Plan.

The City's contribution to OPF which was allocated to fund postemployment health care benefits for police and firefighters for the year ended December 31, 2009, was \$62,891 and \$50,617, for the year ended December 31, 2008, was \$62,035 and \$53,596, and for the year ended December 31, 2007, was \$61,522 and \$54,073. For 2009, 72 percent has been contributed for both police and firefighters (remainder recorded as a liability). The full amount has been contributed for 2008 and 2007.

**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 1,320 or 1,835 hours as defined by contract.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

**NOTE 17 - NOTES PAYABLE**

The City's note transactions for the year ended December 31, 2009, were as follows:

	<u>Interest Rate</u>	<u>Balance December 31, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2009</u>
<u>Governmental Activities</u>					
<u>General Obligation Bond Anticipation Notes</u>					
Capital Projects Fund					
2008 Municipal Building Improvement Notes	3.25%	\$80,000	\$0	\$80,000	\$0
2009 Municipal Building Improvement Notes	2.75	0	70,000	0	70,000
Total Governmental Activities		<u>\$80,000</u>	<u>\$70,000</u>	<u>\$80,000</u>	<u>\$70,000</u>
 <u>Business-Type Activities</u>					
<u>General Obligation Bond Anticipation Notes</u>					
Enterprise Funds					
2008 Various Improvement	3.25%	\$50,000	\$0	\$50,000	\$0
2009 Various Improvement	2.75	0	40,000	0	40,000
Total Business-Type Activities		<u>\$50,000</u>	<u>\$40,000</u>	<u>\$50,000</u>	<u>\$40,000</u>

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

All of the City's bond anticipation notes are backed by the full faith and credit of the City of Bucyrus and have a maturity of one year. The municipal building notes were issued for the reconstruction of the roof on the City's municipal building. The various improvement notes were issued for the construction or repair of sewer lines.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

**NOTE 18 - LONG-TERM OBLIGATIONS**

The City's long-term obligations activity for the year ended December 31, 2009, was as follows:

	Interest Rate	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009	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%	\$88,000	\$0	\$8,000	\$80,000	\$8,000
2000 State Route 4						
(Original Amount \$540,000)	6.00	36,000	0	3,000	33,000	3,000
Total Special Assessment Bonds		124,000	0	11,000	113,000	11,000
Other Long-Term Obligations						
OPWC Loans						
#CP32J Street Maintenance						
(Original Amount \$200,000)	0.00	192,000	0	4,000	188,000	8,000
Police Pension Liability		140,299	0	2,951	137,348	3,078
Fire Pension Liability		160,181	0	3,369	156,812	3,515
Capital Leases Payable		40,207	0	21,594	18,613	12,229
Compensated Absences Payable		520,292	98,169	44,504	573,957	48,800
Total Other Long-Term Obligations		1,052,979	98,169	76,418	1,074,730	75,622
Total Governmental Activities		\$1,176,979	\$98,169	\$87,418	\$1,187,730	\$86,622
<b><u>Business-Type Activities</u></b>						
General Obligation Revenue Bonds						
2003 Capital Facilities Refunding						
(Original Amount \$4,200,000)	1.65-4.3%	\$1,970,000	\$0	\$475,000	\$1,495,000	\$485,000
Accounting Loss		(315,374)	0	(76,215)	(239,159)	0
Total General Obligation Revenue Bonds		1,654,626	0	398,785	1,255,841	485,000
Other Long-Term Obligations						
OWDA Loans						
#108DW Water						
(Original Amount \$506,396)	4.02	327,111	0	24,179	302,932	25,161
#509SFR Sewer						
(Original Amount \$5,781,547)	11.35	3,999,917	0	265,282	3,734,635	276,053
Total OWDA Loans		4,327,028	0	289,461	4,037,567	301,214

(continued)

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

	Interest Rate	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009	Due Within One Year
<u>Business-Type Activities</u> (continued)						
OPWC Loans						
#CP023 Water						
(Original Amount \$145,541)	0.00%	\$61,854	\$0	\$3,638	\$58,216	\$7,277
#CP01D Water						
(Original Amount \$120,000)	0.00	75,000	0	3,000	72,000	6,000
#CP08C Sewer						
(Original Amount \$129,810)	0.00	6,491	0	6,491	0	0
#CP12H Storm Water						
(Original Amount \$84,910)	0.00	78,750	0	2,250	76,500	4,500
#CP26F Storm Water						
(Original Amount \$125,000)	0.00	90,625	0	3,125	87,500	6,250
#CP07J Storm Water						
(Original Amount \$91,476)	0.00	82,328	0	2,287	80,041	4,574
#CP32J Storm Water						
(Original Amount \$300,000)	0.00	288,000	0	6,000	282,000	12,000
Total OPWC Loans		683,048	0	26,791	656,257	40,601
Compensated Absences Payable		155,964	44,211	10,868	189,307	38,459
Total Other Long-Term Obligations		5,166,040	44,211	327,120	4,883,131	380,274
Total Business-Type Activities		\$6,820,666	\$44,211	\$725,905	\$6,138,972	\$865,274

Special Assessment Bonds

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

Police and Fire Pension Liability

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

Capital Leases Payable

Capital lease obligations will be paid from the fund that maintains custody of the related assets.

Compensated Absences Payable

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

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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

General Obligation Revenue Bonds

The general obligation revenue bonds are a liability of the Water and Sewer enterprise funds and pledge their respective revenues for repayment. The bonds also pledge the full faith and credit and taxing ability of the City in the event the enterprise fund's revenues are not sufficient to meet the principal and interest requirements. The bonds are reported net of the unamortized loss of \$239,159 in the Sewer Fund.

2003 Capital Facilities Refunding Bonds

On September 15, 2003, the City issued \$4,200,000 in Capital Facilities Refunding Bonds. The bonds were issued for nine years with interest rates ranging from 1.65 percent to 4.3 percent. The bonds refunded \$2,445,000 in 1993 Sanitary Sewer Refunding Bonds as well as to partially retire bond anticipation notes, in the amount of \$1,745,000. The proceeds from the bonds were used to fully extinguish the old debt on October 15, 2003.

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.

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 special revenue fund and the Water, Sewer, and Storm Water enterprise funds.

OWDA and OPWC loans payable from the enterprise funds are payable solely from the gross revenues of the respective system. Annual principal and interest payments on loans are expected to require less than 100 percent of these net revenues. The total principal and interest remaining to be paid on the OWDA loans is \$5,028,714 and \$656,257 on the OPWC loans. Principal and interest paid in the Water, Sewer, and Storm Water enterprise funds for the current year were \$43,726, \$429,930, and \$13,662, respectively. Total net revenues for the Water, Sewer, and Storm Water enterprise funds were \$261,200, \$773,157, and \$271,921, respectively.

The City's legal debt margin was \$18,993,347 at December 31, 2009.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

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

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

Year	Governmental Activities				
	Special Assessment Bonds		OPWC Loans	Police and Fire Pension	
	Principal	Interest	Principal	Principal	Interest
2010	\$11,000	\$5,980	\$8,000	\$6,593	\$12,431
2011	11,000	5,400	8,000	6,875	12,149
2012	11,000	4,820	8,000	7,169	11,855
2013	11,000	4,240	8,000	7,477	11,547
2014	11,000	3,660	8,000	7,800	11,224
2015-2019	55,000	9,600	40,000	44,318	50,802
2020-2024	3,000	180	40,000	54,688	40,432
2025-2029	0	0	40,000	67,485	27,635
2030-2034	0	0	28,000	83,281	11,839
2035	0	0	0	8,474	174
	\$113,000	\$33,880	\$188,000	\$294,160	\$190,088

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

Year	Business-Type Activities				
	General Obligation Revenue Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2010	\$485,000	\$62,330	\$301,214	\$159,313	\$40,601
2011	500,000	42,930	313,445	147,083	40,601
2012	510,000	21,930	326,171	134,356	40,601
2013	0	0	339,417	121,111	40,601
2014	0	0	353,198	107,330	40,601
2015-2019	0	0	1,993,115	281,051	188,451
2020-2024	0	0	411,007	40,903	142,368
2025-2029	0	0	0	0	80,433
2030-2033	0	0	0	0	42,000
	\$1,495,000	\$127,190	\$4,037,567	\$991,147	\$656,257

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

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

The City has entered into capitalized leases for equipment and vehicles. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as function expenditures on a budgetary perspective and as debt service expenditures on the statement of revenues, expenditures, and changes in fund balance for the governmental funds. Principal payments in 2009 were \$21,594.

	Governmental Activities
Equipment	\$37,448
Vehicles	78,816
Less Accumulated Depreciation	
Equipment	(29,314)
Vehicles	(64,029)
Total	\$22,921

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, 2009.

Year	Governmental Activities	
	Principal	Interest
2010	\$12,229	\$1,186
2011	2,195	340
2012	2,337	198
2013	1,852	49
Total	\$18,613	\$1,773

**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.

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
(continued)

**NOTE 20 - FUND BALANCE** (continued)

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balance	General	Street Maintenance and Repair	Downtown Revitalization	Other Governmental Funds
Nonspendable for:				
Prepaid Items	\$34,051	\$9,754	\$0	\$16,648
Materials and Supplies Inventory	2,593	43,567	0	0
Total Nonspendable	36,644	53,321	0	16,648
Restricted for:				
Street Construction and Maintenance	\$0	1,473,114	0	617,784
Economic Development and Rehabilitation	0	0	0	52,305
Police and Fire Operations	0	0	0	25,866
Drug Enforcement	0	0	0	5,474
Fire Equipment Replacement	0	0	0	467,913
Crime Victims Assistance	0	0	0	9,812
Airport Improvements	0	0	0	29,561
Park Improvements	0	0	0	50,762
Debt Retirement	0	0	0	71,177
Total Restricted	0	1,473,114	0	1,330,654
Committed to:				
Recreation	0	0	0	25,699
Public Access Television	0	0	0	40,374
Total Committed	0	0	0	66,073
Assigned for:				
Recreation	17,505	0	0	0
Unpaid Obligations	50,293	0	0	0
Total Assigned	67,798	0	0	0
Unassigned:	1,612,900	0	(373,836)	(179,830)
Total Fund Balance (Deficit)	\$1,717,342	\$1,526,435	(\$373,836)	\$1,233,545

**City of Bucyrus**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**  
**(continued)**

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**NOTE 21 - INTERFUND TRANSFERS**

During 2009, the General Fund made transfers to other governmental funds, in the amount of \$259,897, to subsidize various programs or activities in other funds. Other governmental funds made transfers to other governmental funds, in the amount \$9,000, to move receipts as debt payments came due.

The Sewer enterprise fund transferred \$3,400 to other governmental funds 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 ten 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 2009, the City contributed \$227,252 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, 2009**  
(continued)

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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.

The City is in ongoing discussions with the United States Environmental Protection Agency (USEPA) regarding Clean Water Act compliance issues and the reduction of the City's combined sewer overflow events. To date, the discussions have been primarily technical in nature. However, the USEPA has advised the City that it should expect federal court litigation with a resulting consent decree. Negotiations are underway with a target date for a consent decree in 2010.

**B. Federal and State Grants**

For the period January 1, 2009, to December 31, 2009, the City received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the City believes such disallowances, if any, would be immaterial.

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**COMBINING STATEMENTS AND  
INDIVIDUAL FUND SCHEDULES**

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### **Nonmajor Special Revenue Funds**

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

#### Municipal Motor Vehicle License

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

#### State Highway

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

#### Enterprise Monitoring

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

#### Economic Development

To account for semi-annual fees received from companies and used to pay for a County Economic Development Director.

#### Parks and Recreational Land

To account for the portion of the 5 percent cable franchise fee committed to the maintenance and improvement of park and recreation facilities within the City.

#### Police Retention

To account for federal grants received under the American Recovery and Reinvestment Act for hiring one police officer and fully equipping a K-9 unit.

#### 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 received for the benefit of the police department.

#### Fire Department Donations

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

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Airport Grant

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

Ohio Crime Victims Grant

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

FEMA Grant

To account for state and federal grants received through the Hazard Mitigation Program and used for purchasing homes that continually flood.

CHIP Grant

To account for grants received from the federal government under the Community Housing Improvement Program that are used for low and 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 for the payment of current employer's pension contributions.

Fire Pension

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

Philbin Trust

To account for donations received for purchasing playground equipment.

Drug Law Enforcement

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

(continued)

### **Nonmajor Debt Service Funds**

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

#### General Bond Retirement

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

#### Special Assessment Bond Retirement

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

### **Nonmajor Capital Projects Funds**

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

#### Community Development Block Grant (CDBG)

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

#### Issue I

To account for grants for infrastructure improvements.

#### Municipal Building

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

#### Fire Levy

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

#### Marion Road Assessment

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

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City of Bucyrus  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2009

	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	\$894,979	\$69,785	\$511,849	\$1,476,613
Accounts Receivable	32,466	0	0	32,466
Due from Other Governments	96,860	0	6,411	103,271
Other Local Taxes Receivable	3,890	0	0	3,890
Prepaid Items	0	0	16,648	16,648
Property Taxes Receivable	98,926	0	0	98,926
Special Assessments Receivable	0	44,880	90,953	135,833
<b>Total Assets</b>	<b>\$1,127,121</b>	<b>\$114,665</b>	<b>\$625,861</b>	<b>\$1,867,647</b>
<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accrued Wages Payable	\$1,736	\$0	\$0	\$1,736
Accounts Payable	30,247	0	1,144	31,391
Contracts Payable	10,421	0	0	10,421
Due to Other Governments	90,159	0	0	90,159
Interfund Payable	41,630	0	41,400	83,030
Accrued Interest Payable	0	0	524	524
Notes Payable	0	0	70,000	70,000
Deferred Revenue	204,597	44,880	97,364	346,841
<b>Total Liabilities</b>	<b>378,790</b>	<b>44,880</b>	<b>210,432</b>	<b>634,102</b>
<u>Fund Balance</u>				
Nonspendable	0	0	16,648	16,648
Restricted	791,564	69,785	469,305	1,330,654
Committed	66,073	0	0	66,073
Unassigned (Deficit)	(109,306)	0	(70,524)	(179,830)
<b>Total Fund Balance</b>	<b>748,331</b>	<b>69,785</b>	<b>415,429</b>	<b>1,233,545</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$1,127,121</b>	<b>\$114,665</b>	<b>\$625,861</b>	<b>\$1,867,647</b>

City of Bucyrus  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009

	Municipal Motor Vehicle License	State Highway	Enterprise Monitoring	CRA Monitoring
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$541,510	\$81,034	\$17,699	\$11,882
Accounts Receivable	0	0	0	0
Due from Other Governments	0	20,120	0	0
Other Local Taxes Receivable	3,890	0	0	0
Property Taxes Receivable	0	0	0	0
Total Assets	<u>\$545,400</u>	<u>\$101,154</u>	<u>\$17,699</u>	<u>\$11,882</u>
<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	1,724	0	0	0
Contracts Payable	10,000	0	0	0
Due to Other Governments	0	0	102	23
Interfund Payable	0	0	0	0
Deferred Revenue	0	17,046	0	0
Total Liabilities	<u>11,724</u>	<u>17,046</u>	<u>102</u>	<u>23</u>
<u>Fund Balance</u>				
Restricted	533,676	84,108	17,597	11,859
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>533,676</u>	<u>84,108</u>	<u>17,597</u>	<u>11,859</u>
Total Liabilities and Fund Balance	<u>\$545,400</u>	<u>\$101,154</u>	<u>\$17,699</u>	<u>\$11,882</u>

<u>Economic Development</u>	<u>Parks and Recreational Land</u>	<u>Police Retention</u>	<u>Police Continuing Training</u>	<u>Police Department Donations</u>	<u>Fire Department Donations</u>
\$1,018	\$29,625	\$35,690	\$1,520	\$19,629	\$4,717
0	22,466	0	0	0	0
0	24	35,151	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,018</u>	<u>\$52,115</u>	<u>\$70,841</u>	<u>\$1,520</u>	<u>\$19,629</u>	<u>\$4,717</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	1,056	27,449	0	0	0
0	0	0	0	0	0
0	2,894	255	0	0	0
0	0	41,630	0	0	0
0	22,466	27,449	0	0	0
<u>0</u>	<u>26,416</u>	<u>96,783</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,018	0	0	1,520	19,629	4,717
0	25,699	0	0	0	0
0	0	(25,942)	0	0	0
<u>1,018</u>	<u>25,699</u>	<u>(25,942)</u>	<u>1,520</u>	<u>19,629</u>	<u>4,717</u>
<u>\$1,018</u>	<u>\$52,115</u>	<u>\$70,841</u>	<u>\$1,520</u>	<u>\$19,629</u>	<u>\$4,717</u>

(continued)

City of Bucyrus  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009  
(continued)

	Airport Grant	Ohio Crime Victims Grant	FEMA Grant	CHIP Grant
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$29,982	\$2,342	\$18,768	\$0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	29,226	0	3,063
Other Local Taxes Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$29,982	\$31,568	\$18,768	\$3,063
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$744	\$0	\$0
Accounts Payable	0	18	0	0
Contracts Payable	421	0	0	0
Due to Other Governments	0	1,510	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	19,484	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	421	21,756	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Fund Balance</u>				
Restricted	29,561	9,812	18,768	3,063
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance (Deficit)	29,561	9,812	18,768	3,063
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balance	\$29,982	\$31,568	\$18,768	\$3,063
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<u>Access</u>	<u>Police Pension</u>	<u>Fire Pension</u>	<u>Philbin Trust</u>	<u>Drug Law Enforcement</u>	<u>Total</u>
\$43,353	\$0	\$0	\$50,762	\$5,448	\$894,979
10,000	0	0	0	0	32,466
24	4,613	4,613	0	26	96,860
0	0	0	0	0	3,890
0	49,463	49,463	0	0	98,926
<u>\$53,377</u>	<u>\$54,076</u>	<u>\$54,076</u>	<u>\$50,762</u>	<u>\$5,474</u>	<u>\$1,127,121</u>
\$992	\$0	\$0	\$0	\$0	\$1,736
0	0	0	0	0	30,247
0	0	0	0	0	10,421
2,011	43,378	39,986	0	0	90,159
0	0	0	0	0	41,630
10,000	54,076	54,076	0	0	204,597
<u>13,003</u>	<u>97,454</u>	<u>94,062</u>	<u>0</u>	<u>0</u>	<u>378,790</u>
0	0	0	50,762	5,474	791,564
40,374	0	0	0	0	66,073
0	(43,378)	(39,986)	0	0	(109,306)
<u>40,374</u>	<u>(43,378)</u>	<u>(39,986)</u>	<u>50,762</u>	<u>5,474</u>	<u>748,331</u>
<u>\$53,377</u>	<u>\$54,076</u>	<u>\$54,076</u>	<u>\$50,762</u>	<u>\$5,474</u>	<u>\$1,127,121</u>

City of Bucyrus  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2009

	CDBG	Municipal Building	Fire Levy	Marion Road Assessment
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$41,400	\$0	\$469,057	\$1,392
Due from Other Governments	0	0	6,411	0
Prepaid Items	0	0	16,648	0
Special Assessments Receivable	0	0	0	90,953
Total Assets	<u>\$41,400</u>	<u>\$0</u>	<u>\$492,116</u>	<u>\$92,345</u>
<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accounts Payable	\$0	\$0	\$1,144	\$0
Interfund Payable	41,400	0	0	0
Accrued Interest Payable	0	524	0	0
Notes Payable	0	70,000	0	0
Deferred Revenue	0	0	6,411	90,953
Total Liabilities	<u>41,400</u>	<u>70,524</u>	<u>7,555</u>	<u>90,953</u>
<u>Fund Balance</u>				
Nonspendable	0	0	16,648	0
Restricted	0	0	467,913	1,392
Unassigned (Deficit)	0	(70,524)	0	0
Total Fund Balance (Deficit)	<u>0</u>	<u>(70,524)</u>	<u>484,561</u>	<u>1,392</u>
Total Liabilities and Fund Balance	<u>\$41,400</u>	<u>\$0</u>	<u>\$492,116</u>	<u>\$92,345</u>

Total  
  
\$511,849  
6,411  
16,648  
90,953  
  
\$625,861

\$1,144  
41,400  
524  
70,000  
97,364  
  
210,432

16,648  
469,305  
(70,524)  
  
415,429  
  
\$625,861

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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, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$96,884	\$0	\$0	\$96,884
Other Local Taxes	57,714	0	0	57,714
Special Assessments	0	5,160	9,095	14,255
Fees, Licenses, and Permits	133,656	0	0	133,656
Fines and Forfeitures	153	0	0	153
Intergovernmental	857,884	0	402,973	1,260,857
Interest	941	0	0	941
Other	22,890	0	0	22,890
<b>Total Revenues</b>	<b>1,170,122</b>	<b>5,160</b>	<b>412,068</b>	<b>1,587,350</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	217,296	0	0	217,296
Fire	180,712	0	17,350	198,062
Public Health	0	0	48,700	48,700
Leisure Time Activities	89,086	0	0	89,086
Community Environment	99,501	0	0	99,501
Transportation	70,436	0	294,756	365,192
General Government	714,865	0	9,670	724,535
Debt Service:				
Principal Retirement	0	11,000	0	11,000
Interest and Fiscal Charges	0	6,560	3,991	10,551
<b>Total Expenditures</b>	<b>1,371,896</b>	<b>17,560</b>	<b>374,467</b>	<b>1,763,923</b>
Excess of Revenues Over (Under) Expenditures	(201,774)	(12,400)	37,601	(176,573)
<u>Other Financing Sources (Uses)</u>				
Transfers In	245,729	12,400	14,168	272,297
Transfers Out	0	0	(9,000)	(9,000)
<b>Total Other Financing Sources (Uses)</b>	<b>245,729</b>	<b>12,400</b>	<b>5,168</b>	<b>263,297</b>
Changes in Fund Balance	43,955	0	42,769	86,724
Fund Balance Beginning of Year	704,376	69,785	372,660	1,146,821
Fund Balance End of Year	<u>\$748,331</u>	<u>\$69,785</u>	<u>\$415,429</u>	<u>\$1,233,545</u>

City of Bucyrus  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009

	Municipal Motor Vehicle License	State Highway	Enterprise Monitoring	CRA Monitoring
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Local Taxes	57,714	0	0	0
Fees, Licenses, and Permits	0	0	3,000	2,500
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	38,562	0	0
Interest	829	112	0	0
Other	0	0	0	0
<b>Total Revenues</b>	<b>58,543</b>	<b>38,674</b>	<b>3,000</b>	<b>2,500</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	0	0	0	0
Fire	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Transportation	32,278	37,737	0	0
General Government	0	0	2,423	498
<b>Total Expenditures</b>	<b>32,278</b>	<b>37,737</b>	<b>2,423</b>	<b>498</b>
Excess of Revenues Over (Under) Expenditures	26,265	937	577	2,002
<u>Other Financing Sources</u>				
Transfers In	0	0	0	0
Changes in Fund Balance	26,265	937	577	2,002
Fund Balance (Deficit) Beginning of Year	507,411	83,171	17,020	9,857
Fund Balance (Deficit) End of Year	<u>\$533,676</u>	<u>\$84,108</u>	<u>\$17,597</u>	<u>\$11,859</u>

<u>Economic Development</u>	<u>Parks and Recreational Land</u>	<u>Police Retention</u>	<u>Police Continuing Training</u>	<u>Police Department Donations</u>	<u>Fire Department Donations</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	88,156	0	0	0	0
0	0	0	0	0	0
0	0	7,702	1,520	0	0
0	0	0	0	0	0
0	802	0	0	2,900	2,000
<u>0</u>	<u>88,958</u>	<u>7,702</u>	<u>1,520</u>	<u>2,900</u>	<u>2,000</u>
0	0	33,644	0	0	0
0	0	0	0	0	0
0	89,086	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	7,712	0	0	0	0
<u>0</u>	<u>96,798</u>	<u>33,644</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(7,840)	(25,942)	1,520	2,900	2,000
<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	7,160	(25,942)	1,520	2,900	2,000
<u>1,018</u>	<u>18,539</u>	<u>0</u>	<u>0</u>	<u>16,729</u>	<u>2,717</u>
<u>\$1,018</u>	<u>\$25,699</u>	<u>(\$25,942)</u>	<u>\$1,520</u>	<u>\$19,629</u>	<u>\$4,717</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, 2009  
(continued)

	Airport Grant	Ohio Crime Victims Grant	FEMA Grant	CHIP Grant
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Local Taxes	0	0	0	0
Fees, Licenses, and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	22,427	38,040	591,508	123,965
Interest	0	0	0	0
Other	0	0	0	0
<b>Total Revenues</b>	<b>22,427</b>	<b>38,040</b>	<b>591,508</b>	<b>123,965</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police	0	0	0	0
Fire	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	99,501
Transportation	421	0	0	0
General Government	0	37,050	568,968	22,225
<b>Total Expenditures</b>	<b>421</b>	<b>37,050</b>	<b>568,968</b>	<b>121,726</b>
Excess of Revenues Over (Under) Expenditures	22,006	990	22,540	2,239
<u>Other Financing Sources</u>				
Transfers In	0	0	0	0
Changes in Fund Balance	22,006	990	22,540	2,239
Fund Balance (Deficit) Beginning of Year	7,555	8,822	(3,772)	824
Fund Balance (Deficit) End of Year	<b>\$29,561</b>	<b>\$9,812</b>	<b>\$18,768</b>	<b>\$3,063</b>

Access	Police Pension	Fire Pension	Philbin Trust	Drug Law Enforcement	Total
\$0	\$48,442	\$48,442	\$0	\$0	\$96,884
0	0	0	0	0	57,714
40,000	0	0	0	0	133,656
0	0	0	0	153	153
0	17,080	17,080	0	0	857,884
0	0	0	0	0	941
108	0	0	17,080	0	22,890
<u>40,108</u>	<u>65,522</u>	<u>65,522</u>	<u>17,080</u>	<u>153</u>	<u>1,170,122</u>
0	183,067	0	0	585	217,296
0	0	180,712	0	0	180,712
0	0	0	0	0	89,086
0	0	0	0	0	99,501
0	0	0	0	0	70,436
62,059	0	0	13,930	0	714,865
<u>62,059</u>	<u>183,067</u>	<u>180,712</u>	<u>13,930</u>	<u>585</u>	<u>1,371,896</u>
(21,951)	(117,545)	(115,190)	3,150	(432)	(201,774)
<u>0</u>	<u>115,064</u>	<u>115,665</u>	<u>0</u>	<u>0</u>	<u>245,729</u>
(21,951)	(2,481)	475	3,150	(432)	43,955
<u>62,325</u>	<u>(40,897)</u>	<u>(40,461)</u>	<u>47,612</u>	<u>5,906</u>	<u>704,376</u>
<u>\$40,374</u>	<u>(\$43,378)</u>	<u>(\$39,986)</u>	<u>\$50,762</u>	<u>\$5,474</u>	<u>\$748,331</u>

City of Bucyrus  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009

	<u>CDBG</u>	<u>Issue I</u>	<u>Municipal Building</u>	<u>Fire Levy</u>
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$0	\$0
Intergovernmental	59,500	294,756	0	48,717
<b>Total Revenues</b>	<b>59,500</b>	<b>294,756</b>	<b>0</b>	<b>48,717</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Fire	0	0	0	17,350
Public Health	48,700	0	0	0
Transportation	0	294,756	0	0
General Government	9,670	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	3,991	0
<b>Total Expenditures</b>	<b>58,370</b>	<b>294,756</b>	<b>3,991</b>	<b>17,350</b>
Excess of Revenues Over (Under) Expenditures	1,130	0	(3,991)	31,367
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	14,168	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>14,168</b>	<b>0</b>
Changes in Fund Balance	1,130	0	10,177	31,367
Fund Balance (Deficit) Beginning of Year	(1,130)	0	(80,701)	453,194
<b>Fund Balance (Deficit) End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$70,524)</b>	<b>\$484,561</b>

Marion Road Assessment	Total
\$9,095	\$9,095
<u>0</u>	<u>402,973</u>
<u>9,095</u>	<u>412,068</u>
0	17,350
0	48,700
0	294,756
0	9,670
<u>0</u>	<u>3,991</u>
<u>0</u>	<u>374,467</u>
<u>9,095</u>	<u>37,601</u>
0	14,168
<u>(9,000)</u>	<u>(9,000)</u>
<u>(9,000)</u>	<u>5,168</u>
95	42,769
<u>1,297</u>	<u>372,660</u>
<u>\$1,392</u>	<u>\$415,429</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 Assets and Liabilities  
 Agency Funds  
 December 31, 2009

	<u>Street and Alley Vacating</u>	<u>Street and Sewer Opening</u>	<u>Derelict Building</u>	<u>Total</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,026	\$875	\$10,836	\$13,737
<u>Liabilities</u>				
Deposits Held and Due to Others	\$2,026	\$875	\$10,836	\$13,737

City of Bucyrus  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2009

	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
<u>Street and Alley Vacating</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,826	\$200	\$0	\$2,026
<u>Liabilities</u>				
Deposits Held and Due to Others	\$1,826	\$200	\$0	\$2,026
<u>Street and Sewer Opening</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$875	\$0	\$0	\$875
<u>Liabilities</u>				
Deposits Held and Due to Others	\$875	\$0	\$0	\$875
<u>Derelict Building</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,806	\$7,030	\$0	\$10,836
<u>Liabilities</u>				
Deposits Held and Due to Others	\$3,806	\$7,030	\$0	\$10,836
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,507	\$7,230	\$0	\$13,737
<u>Liabilities</u>				
Deposits Held and Due to Others	\$6,507	\$7,230	\$0	\$13,737

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**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, 2009

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$535,300	\$535,300	\$542,353	\$7,053
Municipal Income Taxes	2,510,000	2,510,000	2,425,767	(84,233)
Other Local Taxes	30,000	30,000	28,653	(1,347)
Charges for Services	397,500	397,500	360,773	(36,727)
Fees, Licenses, and Permits	16,900	16,900	49,416	32,516
Fines and Forfeitures	32,000	32,000	39,708	7,708
Intergovernmental	461,050	461,050	653,975	192,925
Interest	100,000	100,000	107,033	7,033
Other	71,600	71,600	85,699	14,099
<b>Total Revenues</b>	<b>4,154,350</b>	<b>4,154,350</b>	<b>4,293,377</b>	<b>139,027</b>
<u>Expenditures</u>				
Current:				
Security of Persons and Property				
Police Department				
Personal Services	1,822,350	1,822,350	1,696,976	125,374
Contractual Services	79,399	79,399	35,422	43,977
Materials and Supplies	97,000	97,000	54,957	42,043
Capital Outlay	53,180	66,180	45,949	20,231
<b>Total Police Department</b>	<b>2,051,929</b>	<b>2,064,929</b>	<b>1,833,304</b>	<b>231,625</b>
Fire Department				
Personal Services	1,267,360	1,267,360	1,123,552	143,808
Contractual Services	17,075	17,075	11,257	5,818
Materials and Supplies	27,600	27,600	13,101	14,499
<b>Total Fire Department</b>	<b>1,312,035</b>	<b>1,312,035</b>	<b>1,147,910</b>	<b>164,125</b>
Other				
Contractual Services	145,182	145,182	144,552	630
<b>Total Security of Persons and Property</b>	<b>3,509,146</b>	<b>3,522,146</b>	<b>3,125,766</b>	<b>396,380</b>
Public Health				
Health Department				
Contractual Services	200,000	227,252	227,252	0
Material and Supplies	600	600	585	15
Other	1,000	1,000	0	1,000
<b>Total Health Department</b>	<b>201,600</b>	<b>228,852</b>	<b>227,837</b>	<b>1,015</b>
Vector Control Services				
Material and Supplies	7,000	7,000	3,711	3,289

(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, 2009  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Other Public Health Services				
Contractual Services	\$5,500	\$5,500	\$1,000	\$4,500
Total Public Health	214,100	241,352	232,548	8,804
Leisure Time Activities				
Parks and Playgrounds				
Materials and Supplies	4,500	4,500	1,533	2,967
Pool				
Contractual Services	33,450	33,450	33,347	103
Materials and Supplies	14,000	14,000	12,846	1,154
Total Pool	47,450	47,450	46,193	1,257
Recreation				
Personal Services	2,694	2,694	2,694	0
Capital Outlay	2,286	2,286	0	2,286
Total Recreation	4,980	4,980	2,694	2,286
Total Leisure Time Activities	56,930	56,930	50,420	6,510
Transportation				
Airport				
Contractual Services	51,759	56,953	35,863	21,090
Materials and Supplies	3,400	3,400	2,327	1,073
Capital Outlay	250	250	0	250
Total Transportation	55,409	60,603	38,190	22,413
General Government				
Mayor				
Personal Services	65,564	65,964	65,912	52
Materials and Supplies	6,000	5,600	4,719	881
Total Mayor	71,564	71,564	70,631	933
Administration				
Personal Services	27,859	27,859	27,795	64
Contractual Services	30,915	30,915	27,088	3,827
Materials and Supplies	13,350	13,350	6,354	6,996
Other	25,000	25,000	13,485	11,515
Total Administration	97,124	97,124	74,722	22,402

(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, 2009  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<b>Auditor</b>				
Personal Services	\$158,671	\$158,671	\$157,736	\$935
Contractual Services	27,715	27,715	24,145	3,570
Materials and Supplies	10,080	10,080	8,173	1,907
Capital Outlay	1,000	1,000	0	1,000
<b>Total Auditor</b>	<b>197,466</b>	<b>197,466</b>	<b>190,054</b>	<b>7,412</b>
<b>Treasurer</b>				
Personal Services	10,006	10,006	9,998	8
Contractual Services	400	400	0	400
Materials and Supplies	500	500	48	452
Capital Outlay	1,000	1,000	0	1,000
<b>Total Treasurer</b>	<b>11,906</b>	<b>11,906</b>	<b>10,046</b>	<b>1,860</b>
<b>Law Director</b>				
Personal Services	148,212	149,412	143,251	6,161
Contractual Services	31,144	29,944	18,956	10,988
Materials and Supplies	10,400	10,400	9,640	760
Capital Outlay	1,530	1,530	309	1,221
<b>Total Law Director</b>	<b>191,286</b>	<b>191,286</b>	<b>172,156</b>	<b>19,130</b>
<b>Service Safety Director</b>				
Personal Services	18,841	18,841	18,745	96
<b>Council</b>				
Personal Services	120,447	120,447	120,334	113
Contractual Services	19,215	19,215	15,631	3,584
Materials and Supplies	8,904	8,904	6,756	2,148
Capital Outlay	3,250	3,250	2,463	787
<b>Total Council</b>	<b>151,816</b>	<b>151,816</b>	<b>145,184</b>	<b>6,632</b>
<b>Civil Service</b>				
Personal Services	6,168	6,168	6,159	9
Contractual Services	2,500	2,500	286	2,214
Materials and Supplies	10,000	10,000	599	9,401
Capital Outlay	1,000	1,000	994	6
<b>Total Civil Service</b>	<b>19,668</b>	<b>19,668</b>	<b>8,038</b>	<b>11,630</b>
<b>Electrician</b>				
Personal Services	13,852	13,852	13,712	140
<b>Janitor</b>				
Personal Services	22,306	22,406	22,367	39

(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, 2009  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Engineer				
Personal Services	\$6,285	\$6,285	\$6,199	\$86
Contractual Services	1,200	1,200	932	268
Materials and Supplies	800	800	503	297
<b>Total Engineer</b>	<b>8,285</b>	<b>8,285</b>	<b>7,634</b>	<b>651</b>
Zoning				
Personal Services	7,052	7,052	6,959	93
Contractual Services	1,500	1,500	916	584
Materials and Supplies	765	765	388	377
<b>Total Zoning</b>	<b>9,317</b>	<b>9,317</b>	<b>8,263</b>	<b>1,054</b>
Lands and Buildings				
Contractual Services	103,299	103,299	62,214	41,085
Materials and Supplies	18,100	18,100	6,749	11,351
Capital Outlay	25,029	25,029	104	24,925
<b>Total Lands and Buildings</b>	<b>146,428</b>	<b>146,428</b>	<b>69,067</b>	<b>77,361</b>
Other General Government				
Personal Services	35,442	35,442	35,063	379
Contractual Services	153,964	153,964	77,364	76,600
Materials and Supplies	6,495	6,495	3,342	3,153
Other	110,000	110,000	96,956	13,044
<b>Total Other General Government</b>	<b>305,901</b>	<b>305,901</b>	<b>212,725</b>	<b>93,176</b>
Income Tax				
Personal Services	106,850	106,850	103,959	2,891
Contractual Services	24,229	24,229	20,640	3,589
Materials and Supplies	9,700	9,700	8,875	825
Capital Outlay	2,700	2,700	0	2,700
Other	66,600	86,600	80,042	6,558
<b>Total Income Tax</b>	<b>210,079</b>	<b>230,079</b>	<b>213,516</b>	<b>16,563</b>
<b>Total General Government</b>	<b>1,475,839</b>	<b>1,495,939</b>	<b>1,236,860</b>	<b>259,079</b>
Debt Service:				
Debt Retirement	2,500	2,500	1,575	925
<b>Total Expenditures</b>	<b>5,313,924</b>	<b>5,379,470</b>	<b>4,685,359</b>	<b>694,111</b>
Excess of Revenues Under Expenditures	(1,159,574)	(1,225,120)	(391,982)	833,138

(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, 2009  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Other Financing Sources	\$10,000	\$10,000	\$1,446	(\$8,554)
Advances In	0	0	165,085	165,085
Advances Out	0	0	(135,378)	(135,378)
Transfers Out	(335,600)	(315,600)	(258,322)	57,278
Total Other Financing Sources (Uses)	(325,600)	(305,600)	(227,169)	78,431
Changes in Fund Balance	(1,485,174)	(1,530,720)	(619,151)	911,569
Fund Balance Beginning of Year	1,902,812	1,902,812	1,902,812	0
Prior Year Encumbrances Appropriated	30,194	30,194	30,194	0
Fund Balance End of Year	\$447,832	\$402,286	\$1,313,855	\$911,569

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, 2009

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Municipal Income Taxes	\$1,305,000	\$1,305,000	\$1,212,883	(\$92,117)
Charges for Services	0	0	2,434	2,434
Intergovernmental	455,000	605,000	476,879	(128,121)
Interest	20,000	20,000	36,886	16,886
Other	5,000	5,000	10,186	5,186
<b>Total Revenues</b>	<b>1,785,000</b>	<b>1,935,000</b>	<b>1,739,268</b>	<b>(195,732)</b>
<u>Expenditures</u>				
Current:				
Transportation				
Street Maintenance				
Personal Services	376,910	376,910	363,635	13,275
Contractual Services	181,279	273,279	136,921	136,358
Materials and Supplies	155,863	155,863	93,791	62,072
Capital Outlay	2,153,145	2,211,145	1,370,253	840,892
Other	33,400	43,400	40,021	3,379
<b>Total Transportation</b>	<b>2,900,597</b>	<b>3,060,597</b>	<b>2,004,621</b>	<b>1,055,976</b>
Debt Service:				
Debt Retirement	15,500	15,500	4,000	11,500
<b>Total Expenditures</b>	<b>2,916,097</b>	<b>3,076,097</b>	<b>2,008,621</b>	<b>1,067,476</b>
Changes in Fund Balance	(1,131,097)	(1,141,097)	(269,353)	871,744
Fund Balance Beginning of Year	1,383,350	1,383,350	1,383,350	0
Prior Year Encumbrances Appropriated	350,913	350,913	350,913	0
<b>Fund Balance End of Year</b>	<b>\$603,166</b>	<b>\$593,166</b>	<b>\$1,464,910</b>	<b>\$871,744</b>

City of Bucyrus  
Downtown Revitalization 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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$1,106,558	\$1,106,558	\$0
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Other			
Capital Outlay	19,371	19,371	0
Basic Utility Services			
Waterworks Distribution			
Capital Outlay	104,241	104,241	0
Sewer and Drains			
Capital Outlay	1,204	1,204	0
Storm Water Utility			
Capital Outlay	572,295	572,295	0
Total Basic Utility Services	677,740	677,740	0
Transportation			
Street Maintenance			
Capital Outlay	409,447	409,447	0
Total Expenditures	1,106,558	1,106,558	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

City of Bucyrus  
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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,042,600	\$1,963,586	(\$79,014)
Interest	2,000	317	(1,683)
Other	92,400	109,213	16,813
<b>Total Revenues</b>	<b>2,137,000</b>	<b>2,073,116</b>	<b>(63,884)</b>
<u>Expenses</u>			
Personal Services			
Waterworks Office	47,431	43,760	3,671
Waterworks Filtration	588,351	535,106	53,245
Waterworks Distribution	378,695	369,952	8,743
<b>Total Personal Services</b>	<b>1,014,477</b>	<b>948,818</b>	<b>65,659</b>
Contractual Services			
Waterworks Office	19,146	18,590	556
Waterworks Filtration	150,603	105,688	44,915
Waterworks Distribution	70,012	21,389	48,623
Waterworks Lands and Buildings	61,222	33,299	27,923
<b>Total Contractual Services</b>	<b>300,983</b>	<b>178,966</b>	<b>122,017</b>
Travel and Transportation			
Waterworks Filtration	200	0	200
Materials and Supplies			
Waterworks Office	9,044	7,288	1,756
Waterworks Filtration	184,852	151,360	33,492
Waterworks Distribution	99,487	76,757	22,730
Waterworks Lands and Buildings	99,818	33,803	66,015
<b>Total Materials and Supplies</b>	<b>393,201</b>	<b>269,208</b>	<b>123,993</b>
Capital Outlay			
Waterworks Office	4,660	2,167	2,493
Waterworks Filtration	151,500	128,434	23,066
Waterworks Distribution	328,810	179,224	149,586
Waterworks Lands and Buildings	40,000	24,615	15,385
<b>Total Capital Outlay</b>	<b>524,970</b>	<b>334,440</b>	<b>190,530</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, 2009  
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Other			
Waterworks Office	\$91,500	\$81,904	\$9,596
Other Government	<u>98,000</u>	<u>71,742</u>	<u>26,258</u>
Total Other	<u>189,500</u>	<u>153,646</u>	<u>35,854</u>
Debt Service:			
Debt Retirement	<u>269,400</u>	<u>260,054</u>	<u>9,346</u>
Total Expenses	<u>2,692,731</u>	<u>2,145,132</u>	<u>547,599</u>
Changes in Fund Balance	(555,731)	(72,016)	483,715
Fund Balance Beginning of Year	918,530	918,530	0
Prior Year Encumbrances Appropriated	<u>238,714</u>	<u>238,714</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$601,513</u></u>	<u><u>\$1,085,228</u></u>	<u><u>\$483,715</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,761,000	\$1,716,194	(\$44,806)
Notes Issued	40,000	40,000	0
Other	1,000	4,825	3,825
<b>Total Revenues</b>	<b>1,802,000</b>	<b>1,761,019</b>	<b>(40,981)</b>
<u>Expenses</u>			
Personal Services			
Sewage Disposal	388,833	364,886	23,947
Sewer and Drains	202,509	178,763	23,746
<b>Total Personal Services</b>	<b>591,342</b>	<b>543,649</b>	<b>47,693</b>
Contractual Services			
Sewage Disposal	180,838	176,535	4,303
Sewer and Drains	3,408	1,257	2,151
<b>Total Contractual Services</b>	<b>184,246</b>	<b>177,792</b>	<b>6,454</b>
Materials and Supplies			
Sewage Disposal	80,469	76,512	3,957
Sewer and Drains	30,200	19,600	10,600
Sewage Replacement	30,000	29,562	438
<b>Total Materials and Supplies</b>	<b>140,669</b>	<b>125,674</b>	<b>14,995</b>
Capital Outlay			
Sewage Disposal	6,149	2,926	3,223
Sewer and Drains	2,500	0	2,500
Sewage Replacement	51,018	5,383	45,635
<b>Total Capital Outlay</b>	<b>59,667</b>	<b>8,309</b>	<b>51,358</b>
Other			
Sewage Disposal	81,400	81,311	89
Sewage Replacement	100	0	100
<b>Total Other</b>	<b>81,500</b>	<b>81,311</b>	<b>189</b>
Debt Service:			
Debt Retirement	825,646	821,940	3,706
<b>Total Expenses</b>	<b>1,883,070</b>	<b>1,758,675</b>	<b>124,395</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, 2009  
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Excess of Revenues Over (Under) Expenses	(\$81,070)	\$2,344	\$83,414
Advances In	0	6,000	6,000
Advances Out	0	(16,400)	(16,400)
Transfers Out	(3,400)	(3,400)	0
Changes in Fund Balance	(84,470)	(11,456)	73,014
Fund Balance Beginning of Year	170,182	170,182	0
Prior Year Encumbrances Appropriated	5,362	5,362	0
Fund Balance End of Year	<u>\$91,074</u>	<u>\$164,088</u>	<u>\$73,014</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$850,000	\$856,196	\$6,196
Other	1,000	385	(615)
	<u>851,000</u>	<u>856,581</u>	<u>5,581</u>
<u>Expenses</u>			
Personal Services			
Solid Waste Management	441,353	415,565	25,788
Contractual Services			
Solid Waste Management	293,596	264,583	29,013
Materials and Supplies			
Solid Waste Management	72,814	44,486	28,328
Capital Outlay			
Solid Waste Management	141,649	135,834	5,815
Other			
Solid Waste Management	90,100	81,300	8,800
	<u>1,039,512</u>	<u>941,768</u>	<u>97,744</u>
Changes in Fund Balance	(188,512)	(85,187)	103,325
Fund Balance Beginning of Year	289,489	289,489	0
Prior Year Encumbrances Appropriated	3,069	3,069	0
	<u>\$104,046</u>	<u>\$207,371</u>	<u>\$103,325</u>

City of Bucyrus  
Storm Water Enterprise Fund

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$692,600	\$667,322	(\$25,278)
Other	400	40	(360)
<b>Total Revenues</b>	<b>693,000</b>	<b>667,362</b>	<b>(25,638)</b>
<u>Expenses</u>			
Personal Services			
Storm Water Utility	84,578	80,454	4,124
Contractual Services			
Storm Water Utility	309,953	285,192	24,761
Materials and Supplies			
Storm Water Utility	9,914	7,650	2,264
Capital Outlay			
Storm Water Utility	333,370	3,731	329,639
Other			
Storm Water Utility	91,500	81,423	10,077
Debt Service:			
Debt Retirement	29,350	13,662	15,688
<b>Total Expenses</b>	<b>858,665</b>	<b>472,112</b>	<b>386,553</b>
Changes in Fund Balance	(165,665)	195,250	360,915
Fund Balance Beginning of Year	105,165	105,165	0
Prior Year Encumbrances Appropriated	124,146	124,146	0
<b>Fund Balance End of Year</b>	<b>\$63,646</b>	<b>\$424,561</b>	<b>\$360,915</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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Other Local Taxes	\$58,000	\$58,000	\$0
Interest	7,000	829	(6,171)
<b>Total Revenues</b>	<b>65,000</b>	<b>58,829</b>	<b>(6,171)</b>
<u>Expenditures</u>			
Current:			
Transportation			
Street Maintenance			
Contractual Services	46,800	22,384	24,416
Materials and Supplies	2,650	1,368	1,282
Capital Outlay	450,000	0	450,000
<b>Total Expenditures</b>	<b>499,450</b>	<b>23,752</b>	<b>475,698</b>
Changes in Fund Balance	(434,450)	35,077	469,527
Fund Balance Beginning of Year	505,633	505,633	0
Prior Year Encumbrances Appropriated	800	800	0
<b>Fund Balance End of Year</b>	<b>\$71,983</b>	<b>\$541,510</b>	<b>\$469,527</b>

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$36,000	\$38,665	\$2,665
Interest	1,500	112	(1,388)
	<hr/>	<hr/>	<hr/>
Total Revenues	37,500	38,777	1,277
<u>Expenditures</u>			
Current:			
Transportation			
Street Maintenance			
Materials and Supplies	101,521	37,737	63,784
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(64,021)	1,040	65,061
Fund Balance Beginning of Year	33,473	33,473	0
Prior Year Encumbrances Appropriated	46,521	46,521	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$15,973</u>	<u>\$81,034</u>	<u>\$65,061</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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Fees, Licenses, and Permits	\$6,750	\$5,000	(\$1,750)
<u>Expenditures</u>			
Current:			
General Government			
Other General Government			
Personal Services	5,963	2,157	3,806
Contractual Services	500	0	500
Materials and Supplies	400	275	125
Total Expenditures	6,863	2,432	4,431
Changes in Fund Balance	(113)	2,568	2,681
Fund Balance Beginning of Year	15,131	15,131	0
Fund Balance End of Year	<u>\$15,018</u>	<u>\$17,699</u>	<u>\$2,681</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Fees, Licenses, and Permits	\$2,500	\$2,500	\$0
<u>Expenditures</u>			
Current:			
General Government			
Other General Government			
Personal Services	1,620	495	1,125
Contractual Services	400	0	400
Materials and Supplies	425	0	425
Total Expenditures	2,445	495	1,950
Changes in Fund Balance	55	2,005	1,950
Fund Balance Beginning of Year	9,877	9,877	0
Fund Balance End of Year	<u>\$9,932</u>	<u>\$11,882</u>	<u>\$1,950</u>

City of Bucyrus  
Economic Development 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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Fees, Licenses, and Permits	\$100	\$0	(\$100)
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	100	0	(100)
Fund Balance Beginning of Year	<u>1,018</u>	<u>1,018</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,118</u></u>	<u><u>\$1,018</u></u>	<u><u>(\$100)</u></u>

City of Bucyrus  
Parks and Recreational Land Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fees, Licenses, and Permits	\$80,000	\$88,156	\$8,156
Other	0	778	778
<b>Total Revenues</b>	<b>80,000</b>	<b>88,934</b>	<b>8,934</b>
<u>Expenditures</u>			
Current:			
Leisure Time Activities			
Parks and Playgrounds			
Personal Services	76,081	72,853	3,228
Contractual Services	17,400	17,137	263
Materials and Supplies	2,500	0	2,500
<b>Total Leisure Time Activities</b>	<b>95,981</b>	<b>89,990</b>	<b>5,991</b>
General Government			
Lands and Buildings			
Contractual Services	1,100	1,033	67
Materials and Supplies	8,238	6,679	1,559
<b>Total General Government</b>	<b>9,338</b>	<b>7,712</b>	<b>1,626</b>
<b>Total Expenditures</b>	<b>105,319</b>	<b>97,702</b>	<b>7,617</b>
Excess of Revenues			
Under Expenditures	(25,319)	(8,768)	16,551
<u>Other Financing Sources</u>			
Transfers In	15,000	15,000	0
Changes in Fund Balance	(10,319)	6,232	16,551
Fund Balance Beginning of Year	21,417	21,417	0
Prior Year Encumbrances Appropriated	1,976	1,976	0
<b>Fund Balance End of Year</b>	<b>\$13,074</b>	<b>\$29,625</b>	<b>\$16,551</b>

City of Bucyrus  
Police Retention Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$41,630	\$0	(\$41,630)
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Personal Services	5,940	5,940	0
Capital Outlay	35,690	35,690	0
Total Expenditures	41,630	41,630	0
Excess of Revenues			
Under Expenditures	0	(41,630)	(41,630)
<u>Other Financing Sources</u>			
Advances In	0	41,630	41,630
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

City of Bucyrus  
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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,520	\$1,520	\$0
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Materials and Supplies	1,520	0	1,520
Changes in Fund Balance	0	1,520	1,520
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$1,520	\$1,520

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$1,000	\$2,900	\$1,900
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Capital Outlay	15,000	0	15,000
Changes in Fund Balance	(14,000)	2,900	16,900
Fund Balance Beginning of Year	16,729	16,729	0
Fund Balance End of Year	\$2,729	\$19,629	\$16,900

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$1,000	\$2,000	\$1,000
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Fire Department			
Capital Outlay	2,500	0	2,500
Changes in Fund Balance	(1,500)	2,000	3,500
Fund Balance Beginning of Year	2,717	2,717	0
Fund Balance End of Year	<u>\$1,217</u>	<u>\$4,717</u>	<u>\$3,500</u>

City of Bucyrus  
 Airport Grant Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$50,000	\$40,982	(\$9,018)
<u>Expenditures</u>			
Current:			
Transportation			
Airport			
Contractual Services	9,201	4,602	4,599
Excess of Revenues Over Expenditures	40,799	36,380	(4,419)
<u>Other Financing Uses</u>			
Advances Out	0	(15,349)	(15,349)
Changes in Fund Balance	40,799	21,031	(19,768)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	8,951	8,951	0
Fund Balance End of Year	<u>\$49,750</u>	<u>\$29,982</u>	<u>(\$19,768)</u>

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$37,576	\$37,576	\$0
<u>Expenditures</u>			
Current:			
General Government			
Victims Advocate			
Personal Services	36,931	34,835	2,096
Contractual Services	485	460	25
Materials and Supplies	1,749	1,528	221
Total Expenditures	39,165	36,823	2,342
Changes in Fund Balance	(1,589)	753	2,342
Fund Balance Beginning of Year	1,589	1,589	0
Fund Balance End of Year	\$0	\$2,342	\$2,342

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$591,508	\$591,508	\$0
<u>Expenditures</u>			
Current:			
General Government			
Other General Government			
Materials and Supplies	5,390	4,915	475
Capital Outlay	567,135	567,135	0
Total Expenditures	572,525	572,050	475
Excess of Revenues Over Expenditures	18,983	19,458	475
<u>Other Financing Uses</u>			
Advances Out	0	(52,284)	(52,284)
Changes in Fund Balance	18,983	(32,826)	(51,809)
Fund Balance Beginning of Year	51,594	51,594	0
Fund Balance End of Year	\$70,577	\$18,768	(\$51,809)

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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$121,102	\$120,902	(\$200)
<u>Expenditures</u>			
Current:			
Community Environment			
Community Development			
Contractual Services	133,798	133,798	0
Capital Outlay	1,065	1,065	0
Total Community Environment	134,863	134,863	0
General Government			
Other General Government			
Contractual Services	22,425	22,225	200
Total Expenditures	157,288	157,088	200
Excess of Revenues			
Under Expenditures	(36,186)	(36,186)	0
<u>Other Financing Sources (Uses)</u>			
Advances In	0	16,181	16,181
Advances Out	0	(35,837)	(35,837)
Total Other Financing Sources (Uses)	0	(19,656)	(19,656)
Changes in Fund Balance	(36,186)	(55,842)	(19,656)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	55,842	55,842	0
Fund Balance End of Year	<u>\$19,656</u>	<u>\$0</u>	<u>(\$19,656)</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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Fees, Licenses, and Permits	\$40,000	\$40,000	\$0
Other	0	84	84
	<u>40,000</u>	<u>40,084</u>	<u>84</u>
Total Revenues	<u>40,000</u>	<u>40,084</u>	<u>84</u>
<u>Expenditures</u>			
Current:			
General Government			
Other General Government			
Personal Services	52,108	51,987	121
Contractual Services	1,625	774	851
Materials and Supplies	1,650	1,449	201
Capital Outlay	8,500	7,455	1,045
	<u>63,883</u>	<u>61,665</u>	<u>2,218</u>
Total Expenditures	<u>63,883</u>	<u>61,665</u>	<u>2,218</u>
Changes in Fund Balance	(23,883)	(21,581)	2,302
Fund Balance Beginning of Year	<u>64,934</u>	<u>64,934</u>	<u>0</u>
Fund Balance End of Year	<u>\$41,051</u>	<u>\$43,353</u>	<u>\$2,302</u>

City of Bucyrus  
Police Pension Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Property Taxes	\$42,525	\$48,442	\$5,917
Intergovernmental	13,000	17,080	4,080
<b>Total Revenues</b>	<b><u>55,525</u></b>	<b><u>65,522</u></b>	<b><u>9,997</u></b>
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Personal Services	179,103	179,103	0
Contractual Services	1,483	1,483	0
<b>Total Expenditures</b>	<b><u>180,586</u></b>	<b><u>180,586</u></b>	<b><u>0</u></b>
Excess of Revenues Under Expenditures	(125,061)	(115,064)	9,997
<u>Other Financing Sources</u>			
Transfers In	125,061	115,064	(9,997)
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

City of Bucyrus  
Fire Pension Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$47,525	\$48,442	\$917
Intergovernmental	13,000	17,080	4,080
<b>Total Revenues</b>	<b>60,525</b>	<b>65,522</b>	<b>4,997</b>
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Fire Department			
Personal Services	179,704	179,704	0
Contractual Services	1,483	1,483	0
<b>Total Expenditures</b>	<b>181,187</b>	<b>181,187</b>	<b>0</b>
Excess of Revenues Under Expenditures	(120,662)	(115,665)	4,997
<u>Other Financing Sources</u>			
Transfers In	120,662	115,665	(4,997)
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Bucyrus  
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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$15,000	\$17,080	\$2,080
<u>Expenditures</u>			
Current:			
General Government			
Lands and Buildings			
Capital Outlay	47,138	17,040	30,098
Changes in Fund Balance	(32,138)	40	32,178
Fund Balance Beginning of Year	47,612	47,612	0
Prior Year Encumbrances Appropriated	2,138	2,138	0
Fund Balance End of Year	<u>\$17,612</u>	<u>\$49,790</u>	<u>\$32,178</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines and Forfeitures	\$600	\$127	(\$473)
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Police Department			
Materials and Supplies	4,500	3,610	890
Changes in Fund Balance	(3,900)	(3,483)	417
Fund Balance Beginning of Year	5,906	5,906	0
Fund Balance End of Year	\$2,006	\$2,423	\$417

City of Bucyrus  
General Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Debt Service:			
Debt Retirement	82,593	82,593	0
Excess of Revenues Under Expenditures	(82,593)	(82,593)	0
<u>Other Financing Sources</u>			
Transfers In	82,600	82,593	(7)
Changes in Fund Balance	7	0	(7)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$7	\$0	(\$7)

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$5,300	\$5,160	(\$140)
<u>Expenditures</u>			
Debt Service:			
Debt Retirement	<u>17,600</u>	<u>17,560</u>	<u>40</u>
Excess of Revenues Under Expenditures	(12,300)	(12,400)	(100)
<u>Other Financing Sources</u>			
Transfers In	<u>12,400</u>	<u>12,400</u>	<u>0</u>
Changes in Fund Balance	100	0	(100)
Fund Balance Beginning of Year	<u>69,785</u>	<u>69,785</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$69,885</u></u>	<u><u>\$69,785</u></u>	<u><u>(\$100)</u></u>

City of Bucyrus  
CDBG Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$100,900	\$59,500	(\$41,400)
<u>Expenditures</u>			
Current:			
Public Health			
Health Department			
Contractual Services	81,400	81,400	0
Other	8,700	8,700	0
Total Public Health	90,100	90,100	0
General Government			
Other General Government			
Contractual Services	9,670	9,670	0
Total Expenditures	99,770	99,770	0
Excess of Revenues Over (Under) Expenditures	1,130	(40,270)	(41,400)
<u>Other Financing Sources (Uses)</u>			
Advances In	0	71,567	71,567
Advances Out	0	(38,937)	(38,937)
Total Other Financing Sources (Uses)	0	32,630	32,630
Changes in Fund Balance	1,130	(7,640)	(8,770)
Fund Balance Beginning of Year	7,270	7,270	0
Prior Year Encumbrances Appropriated	370	370	0
Fund Balance End of Year	<u>\$8,770</u>	<u>\$0</u>	<u>(\$8,770)</u>

City of Bucyrus  
Issue I 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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$294,756	\$294,756	\$0
<u>Expenditures</u>			
Current:			
Transportation			
Street Maintenance			
Capital Outlay	303,171	303,171	0
Excess of Revenues Under Expenditures	(8,415)	(8,415)	0
<u>Other Financing Uses</u>			
Advances Out	0	(6,278)	(6,278)
Changes in Fund Balance	(8,415)	(14,693)	(6,278)
Fund Balance (Deficit) Beginning of Year	0	0	0
Prior Year Encumbrance Appropriated	14,693	14,693	0
Fund Balance End of Year	<u>\$6,278</u>	<u>\$0</u>	<u>(\$6,278)</u>

City of Bucyrus  
Municipal Building Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Sources (Uses)</u>			
Notes Issued	70,000	70,000	0
Transfers Out	(70,000)	(70,000)	0
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$44,000	\$48,717	\$4,717
<u>Expenditures</u>			
Current:			
Security of Persons and Property			
Fire Department			
Contractual Services	100	0	100
Capital Outlay	64,527	35,810	28,717
Total Expenditures	64,627	35,810	28,817
Changes in Fund Balance	(20,627)	12,907	33,534
Fund Balance Beginning of Year	448,931	448,931	0
Prior Year Encumbrances Appropriated	4,527	4,527	0
Fund Balance End of Year	<u>\$432,831</u>	<u>\$466,365</u>	<u>\$33,534</u>

City of Bucyrus  
Marion Road Assessment Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$9,000	\$9,095	\$95
<u>Expenditures</u>			
Current:			
General Government			
Other General Government			
Contractual Services	25	0	25
Excess of Revenues Over Expenditures	8,975	9,095	120
<u>Other Financing Uses</u>			
Transfers Out	(9,000)	(9,000)	0
Changes in Fund Balance	(25)	95	120
Fund Balance Beginning of Year	1,297	1,297	0
Fund Balance End of Year	\$1,272	\$1,392	\$120

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

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City of Bucyrus  
Capital Assets Used in the Operation of Governmental Funds  
Schedule of Changes by Program and Department  
For the Year Ended December 31, 2009

Program/Department	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
Security of Persons and Property				
Police Department	\$327,412	\$0	\$0	\$327,412
Fire Department	1,964,106	0	0	1,964,106
Total Security of Persons and Property	<u>2,291,518</u>	<u>0</u>	<u>0</u>	<u>2,291,518</u>
Leisure Time Activities				
Parks and Playgrounds	403,620	0	0	403,620
Pool	523,475	0	0	523,475
Total Leisure Time Activities	<u>927,095</u>	<u>0</u>	<u>0</u>	<u>927,095</u>
Transportation				
Street Department	40,742,291	1,731,687	0	42,473,978
Airport	882,079	0	0	882,079
Total Transportation	<u>41,624,370</u>	<u>1,731,687</u>	<u>0</u>	<u>43,356,057</u>
General Government				
General Administration	37,448	0	0	37,448
Mayor	23,222	0	0	23,222
Lands and Buildings	2,035,573	547,036	0	2,582,609
Total General Government	<u>2,096,243</u>	<u>547,036</u>	<u>0</u>	<u>2,643,279</u>
Total General Capital Assets Allocated to Programs	<u>\$46,939,226</u>	<u>\$2,278,723</u>	<u>\$0</u>	<u>\$49,217,949</u>

City of Bucyrus  
Capital Assets Used in the Operation of Governmental Funds  
Schedule by Program and Department  
December 31, 2009

Program/Department	Total	Land	Buildings	Improvements Other Than Buildings
Security of Persons and Property				
Police Department	\$327,412	\$0	\$0	\$0
Fire Department	1,964,106	0	199,120	0
<b>Total Security of Persons and Property</b>	<b>2,291,518</b>	<b>0</b>	<b>199,120</b>	<b>0</b>
Leisure Time Activities				
Parks and Playgrounds	403,620	0	92,057	189,000
Pool	523,475	0	11,975	498,000
<b>Total Leisure Time Activities</b>	<b>927,095</b>	<b>0</b>	<b>104,032</b>	<b>687,000</b>
Transportation				
Street Department	42,473,978	56,500	402,759	0
Airport	882,079	165,000	38,000	488,805
<b>Total Transportation</b>	<b>43,356,057</b>	<b>221,500</b>	<b>440,759</b>	<b>488,805</b>
General Government				
General Administration	37,448	0	0	0
Mayor	23,222	0	0	0
Lands and Buildings	2,582,609	1,615,120	866,183	46,480
<b>Total General Government</b>	<b>2,643,279</b>	<b>1,615,120</b>	<b>866,183</b>	<b>46,480</b>
<b>Total General Capital Assets Allocated to Programs</b>	<b>\$49,217,949</b>	<b>\$1,836,620</b>	<b>\$1,610,094</b>	<b>\$1,222,285</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	\$125,726	\$0	\$201,686	\$0
<u>0</u>	<u>0</u>	<u>139,529</u>	<u>16,200</u>	<u>1,609,257</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>265,255</u>	<u>16,200</u>	<u>1,810,943</u>	<u>0</u>
0	0	106,466	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>119,966</u>	<u>0</u>	<u>16,097</u>	<u>0</u>
39,448,429	900,980	817,787	0	344,785	502,738
<u>0</u>	<u>0</u>	<u>190,274</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>39,448,429</u>	<u>900,980</u>	<u>1,008,061</u>	<u>0</u>	<u>344,785</u>	<u>502,738</u>
0	0	37,448	0	0	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>92,274</u>	<u>0</u>	<u>23,222</u>	<u>0</u>
<u>\$39,448,429</u>	<u>\$900,980</u>	<u>\$1,485,556</u>	<u>\$16,200</u>	<u>\$2,195,047</u>	<u>\$502,738</u>

**STATISTICAL  
SECTION**

**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 source.

Debt Capacity..... S-44

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-52

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-54

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. The City implemented GASB Statement No. 34 in 2001; schedules presenting government-wide information include information beginning in that year.

City of Bucyrus  
Net Assets  
Last Nine Years  
(Accrual Basis of Accounting)

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

2004	2003	2002	2001
\$11,626,897	\$12,860,840	\$13,057,601	\$12,066,319
1,138,043	841,534	754,231	491,721
0	0	0	0
3,754,305	3,035,262	2,763,723	3,310,459
631,629	934,362	1,063,463	2,002,936
<u>17,150,874</u>	<u>17,671,998</u>	<u>17,639,018</u>	<u>17,871,435</u>
8,417,653	7,315,849	5,660,096	4,889,940
279,688	277,655	275,758	0
194,610	164,610	134,610	79,610
2,482,441	2,813,906	3,118,521	3,026,664
<u>11,374,392</u>	<u>10,572,020</u>	<u>9,188,985</u>	<u>7,996,214</u>
20,044,550	20,176,689	18,717,697	16,956,259
5,366,646	4,319,061	3,928,322	3,881,790
3,114,070	3,748,268	4,181,984	5,029,600
<u>\$28,525,266</u>	<u>\$28,244,018</u>	<u>\$26,828,003</u>	<u>\$25,867,649</u>

City of Bucyrus  
Changes in Net Assets  
Last Nine Years  
(Accrual Basis of Accounting)

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

2004	2003	2002	2001
\$1,887,312	\$2,017,849	\$1,937,775	\$1,861,050
1,247,626	1,316,961	1,361,448	1,324,703
116,196	117,042	115,373	115,384
247,195	259,838	299,572	380,504
193,875	184,237	257,596	175,524
0	0	0	0
4,977	24,871	136,448	74,159
2,063,731	1,704,048	1,584,573	1,646,819
1,317,786	1,317,313	1,312,833	1,516,909
34,789	27,505	31,355	46,823
<u>7,113,487</u>	<u>6,969,664</u>	<u>7,036,973</u>	<u>7,141,875</u>
1,852,176	1,995,801	2,238,191	1,961,639
1,802,639	1,702,131	1,580,204	1,607,862
778,984	762,082	680,529	555,272
297,965	220,260	160,539	84,702
<u>4,731,764</u>	<u>4,680,274</u>	<u>4,659,463</u>	<u>4,209,475</u>
<u>11,845,251</u>	<u>11,649,938</u>	<u>11,696,436</u>	<u>11,351,350</u>
47,399	25,048	26,744	27,359
0	0	0	2,120
1,165	19,331	27,459	23,838
2,069	4,080	6,240	78,085
41,670	35,553	45,279	41,588
9,435	8,279	21,302	27,793
63,482	36,203	65,596	3,323
328,271	447,083	405,552	256,649
493,491	575,577	598,172	460,755
610,129	601,648	532,825	590,637
84,763	411,463	335,084	169,892
<u>1,188,383</u>	<u>1,588,688</u>	<u>1,466,081</u>	<u>1,221,284</u>
2,201,161	2,277,044	2,332,118	2,254,000
1,772,832	1,766,514	1,807,979	1,688,964
746,867	746,777	751,156	566,728
662,387	671,172	666,292	675,264
<u>5,383,247</u>	<u>5,461,507</u>	<u>5,557,545</u>	<u>5,184,956</u>
15,008	0	0	0
15,330	64,838	196,053	261,636
<u>5,413,585</u>	<u>5,526,345</u>	<u>5,753,598</u>	<u>5,446,592</u>
<u>6,601,968</u>	<u>7,115,033</u>	<u>7,219,679</u>	<u>6,667,876</u>
5,925,104	5,380,976	5,570,892	5,920,591
(681,821)	(846,071)	(1,094,135)	(1,237,117)
<u>5,243,283</u>	<u>4,534,905</u>	<u>4,476,757</u>	<u>4,683,474</u>

(continued)

City of Bucyrus  
Changes in Net Assets  
Last Nine Years  
(continued)  
(Accrual Basis of Accounting)

	2009	2008	2007	2006	2005
<u>General Revenues and Other Changes in Net Assets</u>					
Governmental Activities					
Property Taxes Levied for General Purposes	\$548,225	\$555,103	\$624,733	\$617,838	\$578,541
Property Taxes Levied for Police and Fire Pension	97,942	100,392	112,244	110,673	103,918
Property Taxes Levied for Capital Improvements	0	0	0	207,753	201,639
Payment in Lieu of Taxes	0	0	0	17,500	17,500
Municipal Income Taxes Levied for General Purposes	2,467,782	2,749,521	3,004,438	2,921,001	2,720,762
Municipal Income Taxes Levied for Street Maintenance and Repair	1,233,890	1,374,762	1,502,219	1,460,500	1,360,381
Other Local Taxes	29,234	32,881	33,637	37,125	34,826
Grants and Entitlements not Restricted to Specific Programs	776,730	984,622	735,151	785,500	713,911
Franchise Taxes	128,359	130,993	125,343	117,360	117,309
Interest	63,188	208,428	318,973	245,767	160,864
Other	94,450	180,834	140,827	100,218	190,688
Transfers	(902,072)	(188,161)	3,100	(245,106)	(300,850)
Total Governmental Activities	<u>4,537,728</u>	<u>6,129,375</u>	<u>6,600,665</u>	<u>6,376,129</u>	<u>5,899,489</u>
Business-Type Activities					
Interest	0	0	0	0	5,875
Other	35,779	200,307	147,437	25,674	30,080
Transfers	902,072	188,161	(3,100)	245,106	300,850
Total Business-Type Activities	<u>937,851</u>	<u>388,468</u>	<u>144,337</u>	<u>270,780</u>	<u>336,805</u>
Total Primary Government	<u>5,475,579</u>	<u>6,517,843</u>	<u>6,745,002</u>	<u>6,646,909</u>	<u>6,236,294</u>
<u>Changes in Net Assets</u>					
Governmental Activities	(171,097)	(108,751)	602,937	1,487,362	1,101,477
Business-Type Activities	1,008,516	374,400	(16,988)	1,085,765	1,119,279
Total Primary Government	<u>\$837,419</u>	<u>\$265,649</u>	<u>\$585,949</u>	<u>\$2,573,127</u>	<u>\$2,220,756</u>

2004	2003	2002	2001
\$571,856	\$527,167	\$585,196	\$549,167
102,803	93,944	102,647	95,595
197,861	192,948	215,433	197,030
0	0	0	0
2,515,795	2,656,773	2,339,856	2,612,470
1,257,896	1,328,386	1,169,491	1,306,235
34,486	32,493	34,627	92,910
557,274	819,233	633,610	1,000,148
113,292	109,784	107,109	100,492
75,602	97,639	97,887	198,478
79,484	80,903	102,972	68,333
(102,369)	(525,314)	(50,353)	8,315
<u>5,403,980</u>	<u>5,413,956</u>	<u>5,338,475</u>	<u>6,229,173</u>
2,543	0	0	22,922
15,639	11,650	48,283	34,149
<u>102,369</u>	<u>525,314</u>	<u>50,353</u>	<u>(8,315)</u>
<u>120,551</u>	<u>536,964</u>	<u>98,636</u>	<u>48,756</u>
<u>5,524,531</u>	<u>5,950,920</u>	<u>5,437,111</u>	<u>6,277,929</u>
(521,124)	32,980	(232,417)	308,582
<u>802,372</u>	<u>1,383,035</u>	<u>1,192,771</u>	<u>1,285,873</u>
<u>\$281,248</u>	<u>\$1,416,015</u>	<u>\$960,354</u>	<u>\$1,594,455</u>

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

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

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

Information prior to 2001 was not available.

2004	2003	2002	2001
\$75,855	\$70,861	\$142,052	\$219,926
644,780	918,127	1,178,410	1,897,713
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
<u>720,635</u>	<u>988,988</u>	<u>1,320,462</u>	<u>2,117,639</u>
2,478,579	77,913	300,213	149,093
1,737,722	2,551,297	2,137,102	2,966,551
50,471	54,748	5,737	5,726
(21,174)	669,309	301,324	39,099
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a
<u>4,245,598</u>	<u>3,353,267</u>	<u>2,744,376</u>	<u>3,160,469</u>
<u>\$4,966,233</u>	<u>\$4,342,255</u>	<u>\$4,064,838</u>	<u>\$5,278,108</u>

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

	2009	2008	2007	2006	2005
<u>Revenues</u>					
Property Taxes	\$639,237	\$653,547	\$735,142	\$940,935	\$893,039
Payment in Lieu of Taxes	0	0	0	17,500	17,500
Municipal Income Taxes	3,622,371	4,186,803	4,426,411	4,248,586	4,157,308
Other Local Taxes	86,948	89,973	92,934	96,272	95,791
Special Assessments	14,255	14,468	15,175	23,251	22,923
Charges for Services	349,633	396,320	383,139	399,545	374,040
Fees, Licenses, and Permits	183,072	195,905	162,515	142,453	119,450
Fines and Forfeitures	39,137	31,002	40,460	42,659	26,910
Intergovernmental	3,545,434	2,605,429	2,295,644	2,069,446	1,983,097
Interest	115,052	221,968	406,557	354,988	215,970
Other	120,870	225,321	188,126	153,186	239,895
<b>Total Revenues</b>	<b>8,716,009</b>	<b>8,620,736</b>	<b>8,746,103</b>	<b>8,488,821</b>	<b>8,145,923</b>
<u>Expenditures</u>					
Current:					
Security of Persons and Property					
Police	2,010,653	2,052,127	1,972,551	1,727,123	1,728,925
Fire	1,332,614	1,440,652	1,342,818	1,309,818	1,956,436
Other	411,491	131,519	127,448	120,060	115,650
Public Health	281,248	239,386	192,061	206,074	107,836
Leisure Time Activities	139,826	137,541	162,722	136,756	130,749
Community Environment	99,501	188,403	309,737	72,797	0
Basic Utility Services	744,104	0	0	248,556	305,000
Transportation	2,772,229	1,957,815	3,359,942	2,736,981	2,574,091
General Government	1,925,397	2,170,606	1,644,820	1,545,027	1,383,703
Debt Service:					
Principal Retirement	42,914	51,665	45,449	33,909	21,599
Interest and Fiscal Charges	25,944	29,374	30,874	31,090	28,724
<b>Total Expenditures</b>	<b>9,785,921</b>	<b>8,399,088</b>	<b>9,188,422</b>	<b>8,168,191</b>	<b>8,352,713</b>
Excess of Revenues Over (Under) Expenditures	(1,069,912)	221,648	(442,319)	320,630	(206,790)
<u>Other Financing Sources (Uses)</u>					
OPWC Loans Issued	0	0	200,000	0	0
Sale of Capital Assets	0	3,975	3,510	0	0
Inception of Capital Lease	0	10,845	39,432	39,384	0
Transfers In	272,297	313,967	287,997	244,605	261,978
Transfers Out	(268,897)	(311,217)	(284,897)	(241,155)	(257,828)
<b>Total Other Financing Sources (Uses)</b>	<b>3,400</b>	<b>17,570</b>	<b>246,042</b>	<b>42,834</b>	<b>4,150</b>
<b>Changes in Fund Balance</b>	<b>(\$1,066,512)</b>	<b>\$239,218</b>	<b>(\$196,277)</b>	<b>\$363,464</b>	<b>(\$202,640)</b>
Debt Service as a Percentage of Noncapital Expenditures					
	0.66%	1.16%	1.17%	1.10%	0.91%

Note: Information prior to 2001 was not available.

2004	2003	2002	2001
\$867,546	\$813,989	\$898,023	\$836,562
0	0	0	0
3,721,210	3,717,756	3,733,501	3,932,402
97,548	96,194	98,723	94,376
9,339	9,113	9,113	14,840
379,000	453,344	428,653	313,013
133,610	132,126	138,039	159,682
26,264	22,212	31,846	29,593
1,227,796	1,918,225	1,214,177	1,499,796
99,101	117,002	146,249	328,310
125,323	233,622	172,362	198,195
<u>6,686,737</u>	<u>7,513,583</u>	<u>6,870,686</u>	<u>7,406,769</u>
1,822,225	1,987,438	1,922,312	1,826,291
1,182,268	1,299,470	1,385,827	1,237,119
116,196	117,042	115,373	115,384
248,288	259,838	299,686	414,808
159,531	139,327	208,484	207,331
0	0	0	0
38,377	475,271	136,448	74,159
1,124,714	1,663,644	2,514,418	2,031,649
1,320,507	1,346,166	1,399,245	1,487,147
20,339	20,465	21,416	20,914
34,829	27,544	31,394	45,992
<u>6,067,274</u>	<u>7,336,205</u>	<u>8,034,603</u>	<u>7,460,794</u>
619,463	177,378	(1,163,917)	(54,025)
0	0	0	0
0	0	1,000	2,600
0	41,539	0	0
247,226	462,842	381,826	376,647
(242,711)	(404,342)	(432,179)	(368,332)
<u>4,515</u>	<u>100,039</u>	<u>(49,353)</u>	<u>10,915</u>
<u>\$623,978</u>	<u>\$277,417</u>	<u>(\$1,213,270)</u>	<u>(\$43,110)</u>
0.95%	0.76%	0.91%	1.15%

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			
2009	\$127,057,000	\$48,151,550	\$500,595,857	\$5,874,150	\$6,675,170
2008	126,469,460	45,878,850	492,423,743	5,694,840	6,471,409
2007	125,962,930	45,546,640	490,027,343	6,958,690	7,907,602
2006	114,003,190	39,448,390	438,433,086	6,909,510	7,851,715
2005	112,748,390	38,846,100	433,127,114	7,057,730	8,065,125
2004	111,561,540	38,079,160	427,544,857	6,909,370	7,851,557
2003	99,107,820	35,345,880	384,153,429	6,892,440	7,832,318
2002	98,362,160	33,479,650	376,690,886	6,476,040	7,402,613
2001	98,241,000	32,869,000	374,600,000	8,811,000	10,059,409
2000	78,799,370	31,697,490	315,705,314	9,138,790	10,384,989

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 were levied or collected in 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax is 2010.

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

Tangible Personal Property		Total		Percentage of Total Assessed Value to Total Estimated Actual Value	Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$472,990	\$472,990	\$181,555,690	\$507,744,017	35.76%	\$4.30
8,906,640	142,506,240	186,949,790	641,401,392	29.15	4.30
18,902,370	151,218,960	197,370,630	649,153,905	30.40	4.30
27,039,420	144,210,240	187,400,510	590,495,041	31.74	5.44
32,194,883	128,779,532	190,847,103	569,971,771	33.48	5.44
33,679,553	134,718,212	190,229,623	570,114,626	33.37	5.45
37,660,298	150,641,192	179,006,438	542,626,939	32.99	5.53
39,683,924	158,735,696	178,001,774	542,829,195	32.79	5.54
36,052,970	144,211,880	175,973,970	528,871,289	33.27	5.53
30,850,433	123,401,732	150,486,083	449,492,035	33.48	5.67

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

	2009	2008	2007	2006	2005
City of Bucyrus					
Voted Millage					
1996 Fire Levy	\$0.0000	\$0.0000	\$0.0000	\$1.5000	\$1.5000
Effective Millage Rates					
Residential/Agriculture	0.0000	0.0000	0.0000	0.9255	0.9248
Commercial/Industrial	0.0000	0.0000	0.0000	1.4268	1.4247
Tangible/Public Utility Personal	0.0000	0.0000	0.0000	1.5000	1.5000
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	5.8000	5.8000
Total Effective Millage by Type of Property					
Residential/Agriculture	4.3000	4.3000	4.3000	5.2255	5.2248
Commercial/Industrial	4.3000	4.3000	4.3000	5.7268	5.7247
Tangible/Public Utility Personal	4.3000	4.3000	4.3000	5.8000	5.8000
Crawford County	8.8000	8.8000	8.8000	8.8000	8.8000
Bucyrus City School District	55.3500	55.3500	55.9100	49.8600	49.6000
Pioneer Joint Vocational School District	4.7000	4.7000	4.7000	4.7000	4.7000

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.

2004	2003	2002	2001	2000
\$1.5000	\$1.5000	\$1.5000	\$1.5000	\$1.5000
0.9242	1.0278	1.0274	1.0270	1.2585
1.4181	1.4790	1.4790	1.4785	1.5000
1.5000	1.5000	1.5000	1.5000	1.5000
3.7000	3.7000	3.7000	3.7000	3.7000
0.3000	0.3000	0.3000	0.3000	0.3000
0.3000	0.3000	0.3000	0.3000	0.3000
4.3000	4.3000	4.3000	4.3000	4.3000
5.8000	5.8000	5.8000	5.8000	5.8000
5.2242	5.3278	5.3274	5.3270	5.5585
5.7181	5.7790	5.7790	5.7785	5.8000
5.8000	5.8000	5.8000	5.8000	5.8000
8.8000	8.8000	8.8000	8.8000	8.8000
49.2500	50.1200	50.1200	50.3000	50.3500
4.7000	4.7000	4.7000	4.7000	4.7000

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
2009	\$714,450	\$35,708	\$750,158	\$679,730	95.14%
2008	706,906	33,757	740,663	686,084	97.05
2007	710,170	31,920	742,090	684,746	96.42
2006	811,711	36,589	848,300	784,250	96.62
2005	805,174	45,538	850,712	779,671	96.83
2004	795,582	42,921	838,503	766,548	96.35
2003	735,003	40,488	775,491	707,191	96.22
2002	629,422	35,235	664,657	603,054	95.81
2001	640,447	30,007	670,454	612,929	95.70
2000	643,920	30,307	674,227	620,501	96.36

Source: Crawford County Auditor

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

(2) Amounts listed include penalties and interest.

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

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
\$28,851	\$708,581	94.46%	\$42,629	5.68%
25,560	711,644	96.08	35,708	4.82
27,421	712,167	95.97	33,757	4.55
26,181	810,431	95.54	31,920	3.76
35,602	815,273	95.83	36,589	4.30
28,944	795,492	94.87	45,538	5.43
27,597	734,788	94.75	40,555	5.23
26,098	629,152	94.66	40,488	6.09
23,958	636,887	94.99	35,235	5.26
23,341	643,842	95.49	30,007	4.45

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
2009	\$1,622	\$32,196	\$33,818	\$208	12.82%
2008	37,415	25,080	62,495	29,874	79.84
2007	84,647	30,171	114,818	63,696	75.25
2006	185,437	126,744	312,181	143,876	77.59
2005	195,280	121,806	317,086	174,132	89.17
2004	166,905	21,063	187,968	171,444	102.72
2003	163,442	30,164	193,606	165,350	101.17
2002	278,302	44,304	322,606	187,326	67.31
2001	202,248	51,113	253,361	185,190	91.56
2000	188,418	80,078	268,496	181,735	96.45

Source: Crawford County Auditor

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

Delinquent Tax Collections	Total Tax Collections	Percentage of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Percentage of Outstanding Delinquent Taxes to Total Tax Levy
\$26,878	\$27,086	80.09%	\$8,518	25.19%
1,597	31,471	50.36	35,966	57.55
27,228	90,924	79.19	28,740	25.03
64,398	208,274	66.72	126,744	40.60
2,978	177,110	55.86	149,548	47.16
4,948	176,392	93.84	138,367	73.61
5,785	171,135	88.39	19,863	10.26
88,229	275,555	85.42	30,056	9.32
14,193	199,383	78.69	37,381	14.75
83,197	264,932	98.67	35,841	13.35

City of Bucyrus  
Principal Taxpayers  
Current Year and Nine Years Ago

Taxpayer	Type of Business	2009	
		Real Property Assessed Valuation	Percentage of Total City Assessed Valuation (2009 Collection Year)
Ohio Power Co.	Utility	\$5,387,240	3.07%
General Electric	Manufacturing	2,022,550	1.15
TPI Acquisition	Manufacturing	1,945,540	1.11
Arctic Cat	Manufacturing	1,726,690	0.99
Baja Marine Corp.	Manufacturing	1,539,290	0.88
Bucyrus Precision Tech	Manufacturing	1,283,580	0.73
Wal-Mart	Retail	1,225,000	0.70
Imasen Bucyrus Tech, Inc.	Manufacturing	1,128,670	0.65
Fountain Park Inn	Nursing Home	1,090,310	0.62
East Pointe LLC	Retail	1,087,780	0.62
	Total	18,436,650	10.52
	All Other Taxpayers	156,771,900	89.48
	Total Assessed Valuation	\$175,208,550	100.00%

Taxpayer	Type of Business	2000	
		Real Property Assessed Valuation	Percentage of Total City Assessed Valuation (2000 Collection Year)
Anchor Swan, Division of Dayco	Manufacturing	\$1,914,980	1.73%
General Electric	Manufacturing	1,891,530	1.71
Brunswick Corp.	Manufacturing	1,419,440	1.29
Wal-Mart	Retail	1,382,350	1.25
Bucyrus Blades, Inc.	Manufacturing	724,990	0.66
Bucyrus Plaza	Apartments	675,910	0.61
Bucyrus Precision Tech	Manufacturing	582,910	0.53
Arctic Cat	Manufacturing	516,680	0.47
Ohio Locomotive Crane	Manufacturing	502,590	0.45
Eagle Crusher	Manufacturing	56,570	0.05
	Total	9,667,950	8.75
	All Other Taxpayers	100,828,910	91.25
	Total Assessed Valuation	\$110,496,860	100.00%

Source: Crawford County Auditor

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

Tax Year	Tax Rate	Total Tax Collected	Taxes from Withholding	Percentage of Taxes from Withholding	Taxes from Net Profits	Percentage of Taxes from Net Profits	Taxes from Individual Payments	Percentage of Taxes from Individual Payments
2009	1.50%	\$3,701,672	\$2,933,623	79.25%	\$280,814	7.59%	\$487,235	13.16%
2008	1.50	4,124,283	3,123,855	75.74	527,708	12.80	472,720	11.46
2007	1.50	4,506,657	3,469,419	76.98	534,770	11.87	502,468	11.15
2006	1.50	4,381,501	3,407,902	77.78	461,416	10.53	512,183	11.69
2005	1.50	4,081,143	3,347,419	82.02	239,729	5.87	493,995	12.10
2004	1.50	3,773,691	3,188,167	84.48	183,949	4.87	401,575	10.64
2003	1.50	3,985,159	3,279,323	82.29	311,594	7.82	394,242	9.89
2002	1.50	3,509,347	2,734,148	77.91	384,884	10.97	390,315	11.12
2001	1.50	3,918,705	3,135,830	80.02	409,536	10.45	373,339	9.53

Source: City Records

Note: Information prior to 2001 was not available.

City of Bucyrus  
Water Utility Statistics  
Last Six Years

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

Source: City Utility Department

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

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

Information prior to 2004 was not available.

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

(continued)

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

Type of Customer	2004		
	Consumption (CCF)	Billings	Rate
<b>Residential</b>			
<b>Inside City Limits</b>			
0 - 1,000 Cubic Feet	240,789	\$1,254,150	\$4.98
1,001 - 5,000 Cubic Feet	34,347	162,933	4.16
5,001 - 20,000 Cubic Feet	2,566	9,820	3.16
20,001 - 25,000 Cubic Feet	0	0	1.95
Over 25,000 Cubic Feet	0	0	1.55
<b>Outside City Limits</b>			
0 - 1,000 Cubic Feet	4,152	31,888	7.47
1,001 - 5,000 Cubic Feet	505	3,606	6.24
5,001 - 20,000 Cubic Feet	733	4,173	4.74
20,001 - 25,000 Cubic Feet	0	0	2.93
Over 25,000 Cubic Feet	310	1,644	2.33
<b>Commercial</b>			
<b>Inside City Limits</b>			
0 - 1,000 Cubic Feet	11,283	67,424	4.98
1,001 - 5,000 Cubic Feet	17,992	82,421	4.16
5,001 - 20,000 Cubic Feet	28,520	111,085	3.16
20,001 - 25,000 Cubic Feet	0	0	1.95
Over 25,000 Cubic Feet	96,944	227,627	1.55
<b>Outside City Limits</b>			
0 - 1,000 Cubic Feet	133	1,554	7.47
1,001 - 5,000 Cubic Feet	534	3,578	6.24
5,001 - 20,000 Cubic Feet	2,070	9,403	4.74
20,001 - 25,000 Cubic Feet	1,797	5,379	2.93
Over 25,000 Cubic Feet	47,544	137,230	2.33

City of Bucyrus  
Sewer Utility Statistics  
Last Six Years

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

Source: City Utility Department

(continued)

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

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

Information prior to 2004 as not available.

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

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

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

City of Bucyrus  
Solid Waste Utility Statistics  
Last Six Years

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

Source: City Utility Department

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

Information prior to 2004 was not available.

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

(continued)

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

Type of Customer	2004		
	Number of Accounts	Billings	Flat Rate
Residential			
Single	392	\$40,106	\$7.50
Retiree	953	96,000	7.50
Family	3,536	523,669	13.00
Commercial	126	33,437	20.00

City of Bucyrus  
Storm Water Utility Statistics  
Last Six Years

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

Source: City Utility Department

(continued)

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

Information prior to 2004 was not available.

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

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

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

City of Bucyrus  
Principal Water Customers  
Last Six Years

Customer	2009			2008			2007		
	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
Crawford County Engineer	\$37,056	1	1.89%	\$11,860	7	0.59%	\$40,688	1	2.00%
Anchor Swan, Division of Dayco	22,995	2	1.17				38,515	2	1.89
Timken Roller Bearing Co.	22,474	3	1.15	11,131	8	0.55	36,193	3	1.78
General Electric	22,361	4	1.14	35,680	1	1.77	31,377	4	1.54
Bucyrus Blades, Inc.	15,862	5	0.81				13,881	6	0.68
Home City Ice	14,555	6	0.74				12,117	9	0.59
Wynford Local School District	11,895	7	0.61	20,652	4	1.02	14,105	5	0.69
Bucyrus Community Hospital	11,278	8	0.58				12,958	7	0.64
HCR Manor Care	11,047	9	0.57	17,628	5	0.87	12,576	8	0.62
Crawford County Sherriff	10,654	10	0.54	15,136	6	0.75			
Stouts Cleaning Village				29,060	2	1.44			
William Dauch Concrete				27,052	3	1.34			
Paul McGlone				11,067	9	0.55			
Ronald Strauch				9,285	10	0.46			
Crawford County Home							11,267	10	0.55
Bucyrus Plaza									
Total	180,177		9.20	188,551		9.34	223,677		10.98
Balance from Other Customers	<u>1,777,540</u>		<u>90.80</u>	<u>1,831,267</u>		<u>90.66</u>	<u>1,814,381</u>		<u>89.02</u>
Total Charges for Services	<u>\$1,957,717</u>		<u>100.00%</u>	<u>\$2,019,818</u>		<u>100.00%</u>	<u>\$2,038,058</u>		<u>100.00%</u>

Source: City Utility Department

Note: Information prior to 2004 was not available.

2006			2005			2004		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$39,430	3	1.86%	\$45,259	2	2.03%	\$40,325	2	1.83%
40,313	2	1.90	37,920	3	1.70	33,430	3	1.52
48,088	1	2.27	72,443	1	3.25	72,665	1	3.30
30,765	4	1.45	34,396	4	1.54	27,649	4	1.26
13,693	6	0.64	14,736	7	0.66	19,605	6	0.89
17,237	5	0.81	22,692	5	1.02	24,936	5	1.13
12,020	8	0.57	12,172	9	0.55	10,969	10	0.50
11,228	10	0.54	13,447	8	0.60	13,127	7	0.60
12,830	7	0.60	10,785	10	0.49	11,894	9	0.54
11,381	9	0.54				12,430	8	0.56
			14,779	6	0.67			
236,985		11.18	278,629		12.51	267,030		12.13
1,883,656		88.82	1,948,537		87.49	1,934,131		87.87
<u>\$2,120,641</u>		<u>100.00%</u>	<u>\$2,227,166</u>		<u>100.00%</u>	<u>\$2,201,161</u>		<u>100.00%</u>

City of Bucyrus  
Principal Sewer Customers  
Last Six Years

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

Source: City Utility Department

Note: Information prior to 2004 was not available.

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

City of Bucyrus  
Principal Solid Waste Customers  
Last Six Years

Customer	2009			2008			2007		
	Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
AI Glass	\$5,194	1	0.60%	\$1,016	8	0.12%	\$1,016	6	0.12%
American Red Cross	3,769	2	0.44						
Bilmar Apartments	2,044	3	0.23						
Bucyrus Community Physicians	1,560	4	0.18						
Bucyrus True Value	1,560	5	0.18	1,016	10	0.12	1,016	7	0.12
Copia Aequitas, LLC	1,019	6	0.12						
Dairy Crest	1,016	7	0.12	1,040	5	0.12			
Del-Mar	1,016	8	0.12	1,560	4	0.18			
Furner Floor Covering	1,016	9	0.12	1,561	3	0.18	1,561	3	0.18
Mark-Ray LLC	1,016	10	0.12						
Indian Valley Apartments				4,083	1	0.46	4,932	1	0.58
Los Arrieros Mexican Restaurant				2,043	2	0.23	2,078	2	0.25
Stan Eussey				1,019	6	0.12			
Dr. Roy Harris				1,016	7	0.12	1,016	8	0.12
Vermillan Enterprises				1,016	9	0.12	1,050	5	0.12
ABC Auto Body							1,560	4	0.18
National Properties							786	9	0.09
Ridgeton Restoration							774	10	0.09
Bistro 98									
Mitchell Cooper									
Willard Properties									
Good-Eats									
The Galaxy Diner									
Med Corp Mobile Medical Service									
Total	19,210		2.23	15,370		1.77	15,789		1.85
Balance from Other Customers	840,407		97.77	854,152		98.23	835,435		98.15
Total Charges for Services	<u>\$859,617</u>		<u>100.00%</u>	<u>\$869,522</u>		<u>100.00%</u>	<u>\$851,224</u>		<u>100.00%</u>

Source: City Utility Department

Note: Information prior to 2004 was not available.

2006			2005			2004		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$1,016	5	0.11%	\$1,011	6	0.11%	\$900	9	0.12%
1,016	6	0.11	1,011	7	0.11			
			594	10	0.07	750	10	0.10
1,561	3	0.17	1,613	3	0.18	1,500	3	0.20
4,083	1	0.46	3,984	1	0.44	3,000	1	0.40
2,044	2	0.24	1,022	5	0.12			
1,016	7	0.11	1,002	9	0.11			
1,016	8	0.11						
1,560	4	0.17	1,553	4	0.17	1,100	7	0.15
774	9	0.09						
774	10	0.09						
			1,621	2	0.19	1,521	2	0.20
			1,010	8	0.11	1,485	4	0.20
						1,188	5	0.16
						1,168	6	0.16
						1,080	8	0.14
14,860		1.66	14,421		1.61	13,692		1.83
878,177		98.34	882,757		98.39	733,175		98.17
<u>\$893,037</u>		<u>100.00%</u>	<u>\$897,178</u>		<u>100.00%</u>	<u>\$746,867</u>		<u>100.00%</u>

City of Bucyrus  
Principal Storm Water Customers  
Last Six Years

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

Source: City Utility Department

Note: Information prior to 2004 was not available.

2006			2005			2004		
Amount	Rank	Percentage	Amount	Rank	Percentage	Amount	Rank	Percentage
\$24,326	2	3.37%	\$24,326	2	3.65%	\$24,326	2	3.67%
20,359	3	2.82	20,026	3	3.01	20,359	3	3.07
15,542	4	2.15	15,365	4	2.31	15,542	4	2.35
27,279	1	3.77	27,282	1	4.10	27,279	1	4.12
10,195	5	1.41	10,195	5	1.53	10,195	5	1.54
8,625	6	1.19	8,554	6	1.28	8,625	6	1.30
8,376	8	1.16	8,376	8	1.26	8,376	8	1.26
6,960	9	0.96	6,960	9	1.04	6,960	9	1.05
6,844	10	0.95	6,222	10	0.93	6,844	10	1.04
8,458	7	1.17	8,458	7	1.27	8,458	7	1.28
136,964		18.95	135,764		20.38	136,964		20.68
585,661		81.05	526,623		79.62	525,423		79.32
<u>\$722,625</u>		<u>100.00%</u>	<u>\$666,058</u>		<u>100.00%</u>	<u>\$662,387</u>		<u>100.00%</u>

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

Year	Water		Sewer		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
2009	5,140	466	5,100	454	10,240	920
2008	5,168	464	5,129	452	10,297	916
2007	5,226	461	5,210	453	10,436	914
2006	5,274	467	5,230	460	10,504	927
2005	5,304	465	5,267	457	10,571	922
2004	5,276	462	5,240	455	10,516	917

Source: City Utility Department

Note: Information prior to 2004 was not available.

City of Bucyrus  
 Water Produced and Consumed and Wastewater Treated  
 Last Six 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
2009	459,495,000	306,221,259	32,500,000	120,773,741	28.28%	34,440,000
2008	474,468,000	323,682,788	37,500,000	113,285,212	25.93%	40,080,000
2007	490,465,000	342,809,148	59,500,000	88,155,852	20.46	37,500,000
2006	472,447,000	424,385,706	17,000,000	31,061,294	6.82	38,590,000
2005	506,256,000	373,507,068	41,250,000	91,498,932	19.68	36,020,000
2004	524,924,000	430,000,000	37,500,000	57,424,000	11.78	40,300,000

Source: City Utility Department

Note: Information prior to 2004 was not available.

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

Year	Governmental Activities				Business-Type Activities			
	Special Assessment Bonds	OPWC Loans	Police and Fire Pension	Capital Leases	General Obligation Revenue Bonds	Mortgage Revenue Bonds	OWDA Loans	OPWC Loans
2009	\$113,000	\$188,000	\$294,160	\$18,613	\$1,495,000	\$0	\$4,037,567	\$656,257
2008	124,000	192,000	300,480	40,207	1,654,626	0	4,327,028	683,048
2007	134,000	200,000	306,539	56,968	2,041,039	0	4,605,194	736,631
2006	144,000	0	312,350	47,174	2,418,766	0	5,343,267	478,214
2005	153,000	0	317,921	27,128	2,792,807	0	6,022,955	416,407
2004	162,000	0	323,262	34,386	3,161,848	425,000	6,649,523	364,006
2003	171,000	0	328,384	40,603	3,527,203	550,000	7,227,756	396,515
2002	180,000	0	333,294	6,744	2,131,437	665,000	7,761,974	300,898
2001	189,000	0	338,002	14,452	4,017,979	775,000	8,054,456	327,156
2000	198,000	0	342,517	21,851	4,230,478	880,000	8,052,255	230,413

Source: City Records

(1) See Schedule on S-52 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
\$6,802,597	\$514.41	3.02%
7,321,389	553.64	3.25
8,080,371	611.04	3.59
8,743,771	661.20	3.88
9,730,218	735.80	4.32
11,120,025	840.90	4.94
12,241,461	925.70	5.44
11,379,347	860.51	5.05
13,716,045	1,037.21	6.09
13,955,514	1,055.32	6.20

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
2009	13,224	\$507,744,017	\$1,495,000	\$113.05	0.29%
2008	13,224	641,401,392	1,654,626	\$125.12	0.26
2007	13,224	649,153,905	2,041,039	\$154.34	0.31
2006	13,224	590,495,041	2,418,766	\$182.91	0.41
2005	13,224	569,971,771	2,792,807	\$211.19	0.49
2004	13,224	570,114,626	3,161,848	\$239.10	0.55
2003	13,224	542,626,939	3,527,203	\$266.73	0.65
2002	13,224	542,829,195	2,131,437	\$161.18	0.39
2001	13,224	528,871,289	4,017,979	\$303.84	0.76
2000	13,224	449,492,035	4,230,478	\$319.91	0.94

Source: City Records  
Crawford County Auditor

City of Bucyrus  
 Computation of Direct and Overlapping Debt for Governmental Activities  
 December 31, 2009

Political Subdivision	Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City
City of Bucyrus	\$613,773	100%	\$613,773
Wynford Local School District	5,706,028	16.08	917,529
Colonel Crawford Local School District	<u>13,220,000</u>	13.71	<u>1,812,462</u>
Total	<u>\$19,539,801</u>		<u>\$3,343,764</u>

Source: Crawford County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the City by the total assessed valuation of the political subdivision. The valuations used were for the 2009 collection year.

City of Bucyrus  
Computation of Legal Debt Margin  
Last Ten Years

	2009	2008	2007	2006
Total Assessed Valuation	<u>\$181,555,690</u>	<u>\$186,949,790</u>	<u>\$197,370,630</u>	<u>\$187,400,510</u>
Overall Debt Limitation - 10.5 Percent of Assessed Valuation	19,063,347	19,629,728	20,723,916	19,677,054
Gross Indebtedness	6,599,824	7,426,076	8,255,825	9,015,481
Less Debt Outside Limitation				
Bond Anticipation Notes	40,000	50,000	60,000	70,000
Special Assessment Bonds	113,000	124,000	134,000	144,000
General Obligation Revenue Bonds	1,495,000	1,970,000	2,430,000	2,880,000
Mortgage Revenue Bonds	0	0	0	0
OWDA Loans	4,037,567	4,327,028	4,605,194	5,343,267
OPWC Loans	<u>844,257</u>	<u>875,048</u>	<u>936,631</u>	<u>478,214</u>
Net Indebtedness	70,000	80,000	90,000	100,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within 10.5 Percent Limitation	<u>70,000</u>	<u>80,000</u>	<u>90,000</u>	<u>100,000</u>
Legal Debt Margin Within 10.5 Percent Limitation	<u>\$18,993,347</u>	<u>\$19,549,728</u>	<u>\$20,633,916</u>	<u>\$19,577,054</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	99.63%	99.59%	99.57%	99.49%
Unvoted Debt Limitation - 5.5 Percent of Assessed Valuation	\$9,985,563	\$10,282,238	\$10,855,385	\$10,307,028
Gross Indebtedness	6,599,824	7,426,076	8,255,825	9,015,481
Less Debt Outside Limitation				
Bond Anticipation Notes	40,000	50,000	60,000	70,000
Special Assessment Bonds	113,000	124,000	134,000	144,000
General Obligation Revenue Bonds	1,495,000	1,970,000	2,430,000	2,880,000
Mortgage Revenue Bonds	0	0	0	0
OWDA Loans	4,037,567	4,327,028	4,605,194	5,343,267
OPWC Loans	<u>844,257</u>	<u>875,048</u>	<u>936,631</u>	<u>478,214</u>
Net Indebtedness	70,000	80,000	90,000	100,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within 5.5 Percent Limitation	<u>70,000</u>	<u>80,000</u>	<u>90,000</u>	<u>100,000</u>
Legal Debt Margin Within 5.5 Percent Limitation	<u>\$9,915,563</u>	<u>\$10,202,238</u>	<u>\$10,765,385</u>	<u>\$10,207,028</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	99.30%	99.22%	99.17%	99.03%

Source: City Records

2005	2004	2003	2002	2001	2000
<u>\$190,847,103</u>	<u>\$190,229,623</u>	<u>\$179,006,438</u>	<u>\$178,001,774</u>	<u>\$175,973,970</u>	<u>\$150,486,083</u>
20,038,946	19,974,110	18,795,676	18,690,186	18,477,267	15,801,039
10,107,362	11,565,529	12,645,271	13,897,872	15,055,612	15,085,668
80,000	90,000	100,000	2,190,000	850,000	400,000
153,000	162,000	171,000	180,000	189,000	198,000
3,325,000	3,765,000	4,200,000	2,650,000	4,610,000	4,860,000
0	425,000	550,000	665,000	775,000	880,000
6,022,955	6,649,523	7,227,756	7,761,974	8,054,456	8,052,255
416,407	364,006	396,515	300,898	327,156	230,413
110,000	110,000	0	150,000	250,000	465,000
0	0	0	0	0	290
110,000	110,000	0	150,000	250,000	464,710
<u>\$19,928,946</u>	<u>\$19,864,110</u>	<u>\$18,795,676</u>	<u>\$18,540,186</u>	<u>\$18,227,267</u>	<u>\$15,336,329</u>
99.45%	99.45%	100.00%	99.20%	98.65%	97.06%
\$10,496,591	\$10,462,629	\$9,845,354	\$9,790,098	\$9,678,568	\$8,276,735
10,107,362	11,565,529	12,645,271	13,897,872	15,055,612	15,085,668
80,000	90,000	100,000	2,190,000	850,000	400,000
153,000	162,000	171,000	180,000	189,000	198,000
3,325,000	3,765,000	4,200,000	2,650,000	4,610,000	4,860,000
0	425,000	550,000	665,000	775,000	880,000
6,022,955	6,649,523	7,227,756	7,761,974	8,054,456	8,052,255
416,407	364,006	396,515	300,898	327,156	230,413
110,000	110,000	0	150,000	250,000	465,000
0	0	0	0	0	290
110,000	110,000	0	150,000	250,000	464,710
<u>\$10,386,591</u>	<u>\$10,352,629</u>	<u>\$9,845,354</u>	<u>\$9,640,098</u>	<u>\$9,428,568</u>	<u>\$7,812,025</u>
98.95%	98.95%	100.00%	98.47%	97.42%	94.39%

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

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service
2009	\$1,964,930	\$1,703,730	\$261,200
2008	2,113,477	1,618,356	495,121
2007	2,061,824	1,690,038	371,786
2006	2,147,522	1,376,874	770,648
2005	2,249,435	1,378,965	870,470
2004	2,233,732	1,272,469	961,263
2003	2,294,536	1,358,861	935,675
2002	2,387,762	1,317,285	1,070,477
2001	2,292,553	1,171,352	1,121,201
2000	2,376,482	1,068,850	1,307,632

Source: City Records

(1) Total revenues (including interest).

(2) Total operating expenses exclusive of depreciation.

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

(3) Debt Service Requirements

Principal	Interest	Total	Coverage
\$0	\$0	\$0	\$0.00
0	0	0	0.00
0	0	0	0.00
0	0	0	0.00
425,000	23,801	448,801	1.94
125,000	38,157	163,157	5.89
115,000	45,449	160,449	5.83
110,000	48,612	158,612	6.75
105,000	49,406	154,406	7.26
95,000	62,119	157,119	8.32

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)
2009	13,224	\$225,165,048	\$17,027	1,687	14.20%
2008	13,224	225,165,048	17,027	1,833	8.70
2007	13,224	225,165,048	17,027	1,802	6.90
2006	13,224	225,165,048	17,027	1,910	6.50
2005	13,224	225,165,048	17,027	2,034	6.70
2004	13,224	225,165,048	17,027	1,889	7.70
2003	13,224	225,165,048	17,027	2,084	8.20
2002	13,224	225,165,048	17,027	2,131	7.50
2001	13,224	225,165,048	17,027	2,126	6.90
2000	13,224	225,165,048	17,027	2,109	5.20

Source: (1) City Directory

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

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

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

City of Bucyrus  
Principal Employers  
Current Year and Nine Years Ago

Employer	Type of Business	December 31, 2009			December 31, 2000		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
Imasen Bucyrus Tech, Inc.	Manufacturing	448	1	7.49%	278	6	4.65%
Crawford County	Government	430	2	7.19	627	2	10.48
Bucyrus City School District	Education	416	3	6.95	445	4	7.44
Bucyrus Community Hospital	Public Health	303	4	5.06	249	7	4.16
General Electric	Manufacturing	247	5	4.13	384	5	6.42
Wal-Mart	Retail	233	6	3.89			
Bucyrus Precision Tech	Manufacturing	186	7	3.11	209	9	3.49
United Ohio Insurance Co.	Insurance	180	8	3.01			
Bucyrus Blades, Inc.	Manufacturing	162	9	2.71	226	8	3.78
American Wire	Manufacturing	144	10	2.41			
Baja Marine Corp.	Manufacturing				629	1	10.52
TPI Acquisition	Manufacturing				546	3	9.13
Centurian Financial	Insurance				188	10	3.14
	Total	<u>2,749</u>		<u>45.95%</u>	<u>3,781</u>		<u>63.21%</u>
	Total City Employment	<u>5,982</u>			<u>5,982</u>		

Source: City Auditor

Note: 2009 employment is based on 2000 census.

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

Function/Program	2009	2008	2007	2006	2005
Security of Persons and Property					
Police	26	25	26	22	24
Fire	16	16	16	16	16
Public Health	0	0	0	0	0
Leisure Time Activities	1	1	1	1	1
Transportation	4	4	4	4	4
Basic Utility Services					
Water	13	14	14	14	16
Sewer	8	8	8	8	7
Solid Waste	8	8	8	8	8
General Government	<u>13</u>	<u>14</u>	<u>12</u>	<u>13</u>	<u>17</u>
Totals	<u><u>89</u></u>	<u><u>90</u></u>	<u><u>89</u></u>	<u><u>86</u></u>	<u><u>93</u></u>

Source: City Auditor

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

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
27	29	29	31	31
15	15	16	16	16
0	0	0	8	8
1	0	2	1	1
4	5	4	5	5
17	17	17	17	17
8	8	8	10	10
8	8	7	8	8
<u>21</u>	<u>21</u>	<u>23</u>	<u>22</u>	<u>22</u>
<u>101</u>	<u>103</u>	<u>106</u>	<u>118</u>	<u>118</u>

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

Function/Program	2009	2008	2007	2006	2005
<b>Security of Persons and Property - Police</b>					
Total Calls for Services	20,000	20,000	11,000	6,178	5,298
Number of Traffic Citations Issued	545	429	541	542	527
Number of Parking Citations Issued	310	286	277	227	189
Number of Criminal Arrests	1,613	1,131	1,308	1,209	1,064
Number of Accident Reports Completed	411	453	485	479	497
Animal Warden Service Calls Responded to	37	39	36	8	58
Police Department Auxiliary Hours Worked	1,303	930	1,255	1,468	1,169
DUI Arrests	58	36	66	58	38
Motor Vehicle Accidents	411	453	485	479	497
Gasoline and Oil Costs of Fleet	\$29,047	\$41,269	\$33,510	\$34,569	\$28,045
<b>Security of Persons and Property - Fire</b>					
Fire Calls	1,052	1,144	864	685	734
Fires with Loss	27	39	23	35	22
Fires with Losses Exceeding \$10,000	9	9	18	10	7
Total Fire Losses	\$968,450	\$275,050	\$291,000	\$395,475	\$207,005
Fire Safety Inspections	76	89	98	54	40
Number of Times Mutual Aid Given to Fire and EMS	13	18	14	19	10
Number of Times Mutual Aid Received for Fire and EMS	2	0	1	2	0
<b>Leisure Time Activities</b>					
Swimming Pool Receipts	\$20,928	\$22,267	\$26,455	\$28,709	\$30,451
Park Shelter Rentals	\$7,065	\$7,535	\$6,760	\$6,965	\$6,390
Pop Concession Receipts	\$3,993	\$4,290	\$3,887	\$3,843	\$4,087
<b>Basic Utility Services</b>					
Refuse Disposal per Year (in tons)	4,921	4,994	6,817	5,443	5,402
<b>Transportation</b>					
Street Improvements-Asphalt Overlay (linear feet)	18,031	5,600	41,961	18,000	18,000
Crackseal Coating Program (miles)	7	10	4	18	10
Street Repair (hours) (curbs, aprons, berms, asphalt)	725	1,202	1,560	400	880
Street Sweeper (hours)	1,125	358	437	753	1,100
Cold Patch (hours)	270	250	210	112	280
Sewer and Sanitary Calls for Service	425	658	705	450	520
After Hours Sewer Calls (hours)	6	12	20	16	25
Sewer Crew (hours)	4,728	3,443	3,895	3,578	4,159
Sewer Jet, Vac-All, Other Services (hours)	325	322	225	2,805	350
Leaf Collection (hours)	1,200	1,225	1,150	1,400	1,400
Holiday Lights Setup (hours)	8	8	8	8	8
Equipment Repair/Body Shop (hours)	1,880	2,480	2,071	1,857	1,800
Sign Department (hours)	352	775	800	364	416
Tons of Snow Melting Salt Purchased	596	1,038	752	121	221
Cost of Salt Purchased	\$37,737	\$53,308	\$38,152	\$25,655	\$19,146
Gallons of Brine Used	11,250	18,173	17,147	2,850	898
<b>General Government</b>					
<b>Council and Clerk</b>					
Number of Ordinances Passed	57	60	48	60	51
Number of Resolutions Passed	35	40	48	48	37
Number of Planning Commission Docket Items	19	12	29	18	13
Zoning Board of Appeals Docket Items	26	16	23	21	10

2004	2003	2002
4,932	4,239	4,347
688	657	749
272	258	396
676	815	754
365	340	465
228	690	901
1,062	n/a	n/a
73	94	n/a
365	340	465
\$23,083	\$21,148	\$17,584
542	619	710
19	21	34
3	2	6
\$169,960	\$87,500	\$181,420
35	33	42
19	9	9
1	0	0
\$29,690	\$24,530	\$37,317
\$7,850	\$7,115	\$5,195
\$4,130	\$3,908	\$2,767
5,550	5,849	5,603
16,574	39,918	31,153
15	n/a	n/a
775	n/a	n/a
1,070	n/a	n/a
250	n/a	n/a
480	n/a	n/a
7	n/a	n/a
4,872	n/a	n/a
350	n/a	n/a
1,200	n/a	n/a
8	n/a	n/a
1,900	n/a	n/a
312	n/a	n/a
587	n/a	n/a
\$31,103	\$24,628	\$26,399
n/a	n/a	n/a
67	57	60
55	40	46
31	30	33
25	21	21

(continued)

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

Function/Program	2009	2008	2007	2006	2005
<b>Finance Department</b>					
Number of Checks/Vouchers Issued	2,818	3,012	3,170	2,821	2,861
Number of Receipts Issued	485	474	483	516	459
Number of Budget Adjustments Issued	11	3	8	5	11
<b>Income Tax Department</b>					
Number of Individual Returns	6,961	6,282	6,532	7,416	7,052
Number of Business Returns	678	655	627	661	693
Number of Business Withholding Accounts	5,047	4,973	5,065	5,006	4,854
Amount of Penalties and Interest Collected	\$66,635	\$49,294	\$60,822	\$86,962	\$74,059
Annual Number of Reconciliations of Withholdings Processed	5,047	4,973	5,065	5,006	4,854
<b>Civil Service</b>					
Number of Police Entry Tests Administered	0	1	0	2	0
Number of Fire Entry Tests Administered	0	1	0	0	0
Number of Police Promotional Tests Administered	0	0	0	0	2
Number of Fire Promotional Tests Administered	0	1	0	0	0
Number of Other Tests Administered	0	0	3	0	0
<b>Water Department</b>					
Average Number of Water Accounts Billed Monthly	5,606	5,632	5,685	5,741	5,794
<b>Sanitary Sewer Department</b>					
Total Flow of Wastewater Treatment Plant (millions of gallons)	34.44	40.80	37.50	38.59	36.20
Average Daily Flow (millions)	2.87	3.34	3.13	3.22	3.00
Tons of Dry Sludge Removed	738	700	627	763	729
<b>Building Department Indicators</b>					
Number of Building, Zoning, and Demolition Permits Issued	309	379	207	118	119

Source: City Records

Note: Information prior to 2002 was not available.

n/a - not available

2004	2003	2002
3,128	3,180	3,174
447	460	476
8	8	8
5,590	5,247	5,297
612	640	618
4,803	4,564	4,507
\$23,085	\$21,770	\$19,059
4,803	4,564	4,507
1	0	2
0	0	3
0	0	1
0	0	3
0	0	0
5,729	5,734	5,743
40.30	124.95	28.20
3.34	4.11	2.60
302	665	793
104	99	85

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

Function/Program	2009	2008	2007	2006	2005	2004
Security of Persons and Property-Police						
Stations	1	1	1	1	1	1
Vehicles	10	10	13	11	11	11
Security of Persons and Property-Fire						
Stations	1	1	1	1	1	1
Vehicles	6	6	6	7	7	6
Leisure Time Activities						
Number of Parks	5	5	5	5	5	5
Number of Playgrounds	3	3	3	3	3	3
Number of Swimming Pools	1	1	1	1	1	1
Transportation						
Airport Buildings	2	2	2	2	2	2
Street Garages	1	1	1	1	1	1
Streets (miles)	89.6	89.6	89.6	89.6	89.4	89.4
Vehicles	12	11	13	12	11	10
General Government						
Buildings	2	2	2	2	2	2
Vehicles	1	1	1	1	2	2
Water						
Water Lines (miles)	82.2	82.2	82.2	82.2	81.9	81.9
Vehicles	7	8	7	7	7	7
Sewer						
Sewer Lines (miles)	81.2	81.2	81.2	81.2	81.0	81.0
Vehicles	1	1	1	1	1	1
Storm Water						
Storm Water Lines (miles)	22.4	22.4	21.5	21.5	19.6	19.6
Solid Waste						
Vehicles	5	4	4	5	5	5

Source: City Records

Note: Information prior to 2004 was not available.



**Mary Taylor, CPA**  
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  
AUGUST 10, 2010**