

City of Mansfield, Ohio



Comprehensive Annual Financial Report
For The Year Ended December 31, 2016

City of Mansfield, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016

Issued by:

City of Mansfield
Department of Finance

Linn Steward, CPA
Director of Finance

INTRODUCTORY SECTION

City of Mansfield, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2016
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City of Mansfield

Linn Steward CPA, Finance Director
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June 19, 2017

Citizens of Mansfield and
Members of Mansfield City Council

As the Finance Director for the City of Mansfield, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Mansfield, Ohio for the year ended December 31, 2016. The report has been prepared for the citizens of Mansfield, the elected officials, bondholders, the investment community, rating agencies, and all persons interested in the financial affairs of the City.

This Comprehensive Annual Financial Report enables the City of Mansfield (the City) to comply with the Ohio Administrative Code Section 117-2-03(B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires cities reporting on a GAAP basis to file an unaudited annual report with the Auditor of State within 150 days of year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

James G. Zupka, CPA, Inc. has issued an unmodified (“clean”) opinion on the City of Mansfield’s financial statements for the year ended December 31, 2016. The independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The City, founded in 1808, is conveniently located in Richland County in north central Ohio, approximately 65 miles northeast of the City of Columbus and 75 miles southwest of the City of Cleveland. The City is the county seat and the largest city in the county, covering an area of 30.87 square miles. Mansfield was initially incorporated as a village in 1828, and was later incorporated as a city in 1857. The City’s 2010 population was 47,821, according to the U.S. Census.

The City operates under and is governed by its Charter, first adopted by the voters in 1982 and has been and may be amended by the voters from time to time. The City is also subject to some general laws that are applicable to all cities. 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.

The Charter provides for a “Mayor-Council” form of government. In addition, a President of Council, Finance Director, Law Director, two Judges and a Clerk of the Municipal Court are also elected. Council members serve four year, staggered terms; the President of Council, the Mayor, Finance Director, Clerk of Courts, and Law Director serve four year terms, and judicial officials serve six year terms.

Legislative authority is vested in an eight member council. Two members are elected at-large and six members are elected from wards. Council fixes compensation of City officials and employees, and enacts ordinances and resolutions relating to City services, tax levies, appropriating and borrowing money, licensing and regulating business and trades, and other municipal purposes. The President of Council is the presiding officer at council meetings and acts as Mayor of the City in the Mayor’s absence. The President of Council has no vote in council except in the event of a tie.

Local Economy

The City is an important industrial and marketing center strategically located between Cleveland and Columbus. It is the largest populated city between the two cities off Interstate 71 making it a desirable crossroads for business. In addition, the City has immediate access to six State and U.S. Highways, with sixteen motor freight truck line offices or terminals.

Conrail and Ashland Short Line Railway provide rail service to the Mansfield area and industrial parks. These rail services provide local industries with easy access for transporting supplies and products.

The City owned-and-operated Mansfield Lahm Airport, located within the City, is easily accessible to both residents and industry. With a 9,001 foot primary runway and a 6,795 foot crosswind runway, control tower operations and precision approaches, the airport can handle large and small military and civilian airplanes. It encompasses over 2,400 acres with immediate access to a number of adjoining industrial parks comprising approximately 90 businesses that contribute to the economy of Mansfield. Mansfield Lahm Airport is home to the 179th Airlift Wing of the Ohio Air National Guard, and the 200th Red Horse detachment.

Mansfield is home to three institutions of higher learning. Sited on a shared campus are North Central State College, and the Mansfield branch of the Ohio State University. Ashland University’s College of Nursing and Health Sciences is also located in Mansfield.

The City offers several economic development tools to attract business and industry. Enterprise zone benefits pursuant to Ohio Law may be offered by contract to entities who agree to make a capital investment to create and/or retain jobs. Additionally, the City actively promotes economic development by offering retention and expansion support and assistance for those businesses already located in the community. These programs are designed to help offset the high cost of business start-up activities as well as assist existing businesses to grow and remain competitive in the long-term.

Once known as the appliance center of the nation, the City is home to many generations of skilled workers eager to continue the region’s prominence in industrial areas including high tech fuel cell development, pump production, steel production and fabrication, and automotive parts assembly. In recent years, the healthcare industry has grown in the City.

The largest employer in the City is the OhioHealth MedCentral Health System. MedCentral offers laboratory and diagnostic imaging services. In addition, it offers a Level II Trauma Center and Level II Perinatal Department. MedCentral also provides complete cardiac care at the MedCentral Heart Care Center; comprehensive neurological services at MedCentral Rapid Response walk-in medical center; MedCentral WorkAble industrial health and safety services; and MedCentral Home Care and Hospice.

Manufacturing employment remains a crucial component in the economic vitality of the City. Several industrial parks have been developed in the vicinity of Mansfield Lahm Airport. The City has invested in infrastructure to provide turnkey operations for more than 90 businesses that are located in the airport area. With the backing of a HUD 108 loan, plus grants from the Ohio Department of Development, more than 100 acres have been turned into sites for new and expanding companies. There are approximately 6,000 employees working in the area. With new infrastructure and development planned for the Airport West Industrial Park and the Reid Industrial Park, the City is hopeful additional jobs will be created in the future.

Long-Term Financial Planning

The City prefers to pay for its governmental capital items from existing capital improvement funds. The City currently maintains capital project funds for street resurfacing, Ohio Public Works, Reid industrial park, police capital equipment, electrical service upgrade and fire capital equipment. Although future borrowings for these purposes are not anticipated, the issuance of debt may be required for other types of major capital expenditures. Various Purpose Bonds were issued in 2002, and refunded in 2013, for the purpose of furnishing and equipping a building for the service departments, constructing a new fire station, and constructing three public streets in and around the airport industrial complex. Various Purpose Bonds were issued in 2009, and partially refunded in 2016, for the purpose of constructing, furnishing and equipping a new fire station and improving the City's courtroom security system.

The City prefers to pay for business-type capital items with existing reserves, but future borrowings may be necessary to meet EPA requirements. Various Purpose Bonds were issued in 2009, and partially refunded in 2016, for the purpose of improving the City's wastewater treatment plant. Pursuant to Ohio EPA requirements, Sewer Bonds were issued in 2016 for the purpose of renovating, improving and increasing the capacity of the City's waste water treatment plant.

Relevant Financial Policies

In 2003, an ordinance was passed establishing EMS response service and transport fees. An amendment to the ordinance was passed in 2014, changing the allocation of fees. Each year, ninety-five percent of the first \$1.5 million in proceeds are deposited and used by the City's safety services fund. Five percent of the first \$1.5 million in proceeds are deposited into a capital equipment fund for the Fire Department. All proceeds in excess of \$1.5 million are equally divided between the safety services fund and the fire capital equipment fund.

In 2012, an ordinance was passed to establish a separation reserve for the purpose of accumulating resources for the payment of sick leave, vacation leave and compensatory time off upon an employee's retirement or separation from the City. This measure ensures the City has funds available to offset contractually obligated compensated absence liabilities.

In 2013, an ordinance was passed to establish a budget stabilization reserve for the purpose of accumulating resources to stabilize departmental budgets against cyclical changes in revenues and expenditures. This measure ensures the City can provide consistent uninterrupted municipal services in the event of economic disruption.

In 2014, an ordinance was passed adopting a long-term financial planning policy to promote the City's on-going financial sustainability beyond a single budget cycle. The policy provides guidance to help ensure long-term service and infrastructure needs are met without unplanned increases in rates or disruptive cuts to services, while maintaining reserves adequate to buffer the City against risks.

Major Initiatives

With the use of local tax dollars, the City continues to revitalize neighborhoods by demolishing blighted properties. The City contracts with the Richland County Land Reutilization Corporation (RCLRC), also known as the “land bank”, to manage its demolition program. The land bank aids in expediting many processes in order to return otherwise abandoned properties back to the tax base by “cleaning” the title of liens and pending legal matters and selling it to a viable party.

The City has been approved to receive federal funds to improve Trimble Road between Cook Road and Marion Avenue. Developers are increasingly interested in developing the vacant land south of the new Veteran Affairs Clinic. The proposed improvements will provide a total of two through lanes per direction with additional turn lanes at each intersection. Traffic signal upgrades and drainage improvements will support local land use and relieve anticipated congestion. Pedestrian facilities will be installed along the corridor. A multi-use pedestrian path is also being considered to accommodate active travel. The project is estimated to cost \$4.5 million.

The City continues to make improvements to the Mansfield Lahm Airport. Renovations to the terminal building, and improvements to the runway, were completed in 2016. The City has been approved to receive federal and state funds, totaling approximately \$4.9 million, to relocate Taxiway E and reconstruct Taxiway D. These improvements are projected to cost approximately \$5.2 million and are scheduled for completion in 2017.

Cultural Opportunities

The Miss Ohio Pageant is held in Mansfield each June. The pageant is a source of community wide support and pride, from the Miss Ohio festival and parade to the crowning of Miss Ohio at the historic grand Renaissance Theater, a 1920’s grand baroque theater.

The downtown Richland Carousel Park provides entertainment for children and adults. Other local entertainment options include theatrical productions at the Mansfield Playhouse, shows at the Mansfield Art Center, and classes at the Richland Academy of Arts and Sciences.

Kingwood Center is a 47 acre garden estate that is open to the public and hosts many events during the year.

The Ohio State Reformatory Historic Site receives visitors from all over the world. Every year tourists, movie buffs, thrill seekers and paranormal investigators walk through the halls of this majestic structure. The buildings and grounds have been used in various movies including “The Shawshank Redemption”.

The Mansfield area has many recreational opportunities as well, including 29 parks covering 291 acres. The parks vary in what they have to offer including baseball and softball fields, basketball courts, tennis and volleyball courts, fishing areas, picnic areas with public grills, and playgrounds. The City also maintains two swimming pools for the public to enjoy during the summer months. Clearfork Reservoir is located seven miles southwest of Mansfield near State Route 97. The lake together with 1,000 acres of surrounding land is available for picnicking, boating, fishing, camping, hiking, hunting and other forms of recreation. Those looking for exercise can try bicycling or in-line skating on the 18 mile B&O Bike Trail, which begins at North Lake Park in the City, running south through Lexington and Bellville and ending in Butler.

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 Mansfield, Ohio, for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR). The contents of this report must conform to program standards and must satisfy both Generally Accepted Accounting Principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for one year only. The City of Mansfield has received a Certificate of Achievement for the last thirty-one years (years ended 1985-2015). We believe our current report continues to conform to Certificate of Achievement program requirements, and we are submitting it to the Government Finance Officers Association of the United States and Canada (GFOA) to determine its eligibility for another certificate.

The CAFR is available by request or can be accessed through the internet on our web site at www.ci.mansfield.oh.us.

I would like to offer my sincere appreciation to Scott Arnett and all the staff members in the Finance Department. I am grateful for their dedicated efforts which helped produce this report.

Sincere thanks goes to the Local Government Services Section of the Auditor of State's Office for their assistance in the organization and final review of our 2016 Comprehensive Annual Financial Report.

Special thanks is extended to members of City council, elected officials, department heads and City employees whose continued support and cooperation is necessary for the City of Mansfield to conform to reporting requirements established for municipal governments.

Finally, I wish to thank the citizens of Mansfield for the opportunity to serve as Finance Director.

Sincerely,

A handwritten signature in black ink that reads "Linn Steward". The signature is fluid and cursive, with the first name "Linn" and last name "Steward" clearly legible.

Linn Steward, CPA
Finance Director



Government Finance Officers Association

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

Presented to

**City of Mansfield
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

City of Mansfield, Ohio

Principal Officials December 31, 2016

Elected Officials

Executive:

Mayor Timothy L. Theaker
Director of Finance Linn D. Steward
Director of Law John R. Spon

Judicial:

Municipal Court Judge Frank Ardis
Municipal Court Judge Jerry E. Ault
Clerk of Court Daniel F. Smith

Legislative:

President of Council Phillip E. Scott
Council Members
 Ward 1 Michael N. Hill
 Ward 2 Jeffrey W. Rock
 Ward 3 John VanHarlingen
 Ward 4 Walden A. Jefferson
 Ward 5 Jason T. Lawrence
 Ward 6 Garnetta Pender
 At Large Don M. Bryant
 At Large Clifford Mears, Jr.

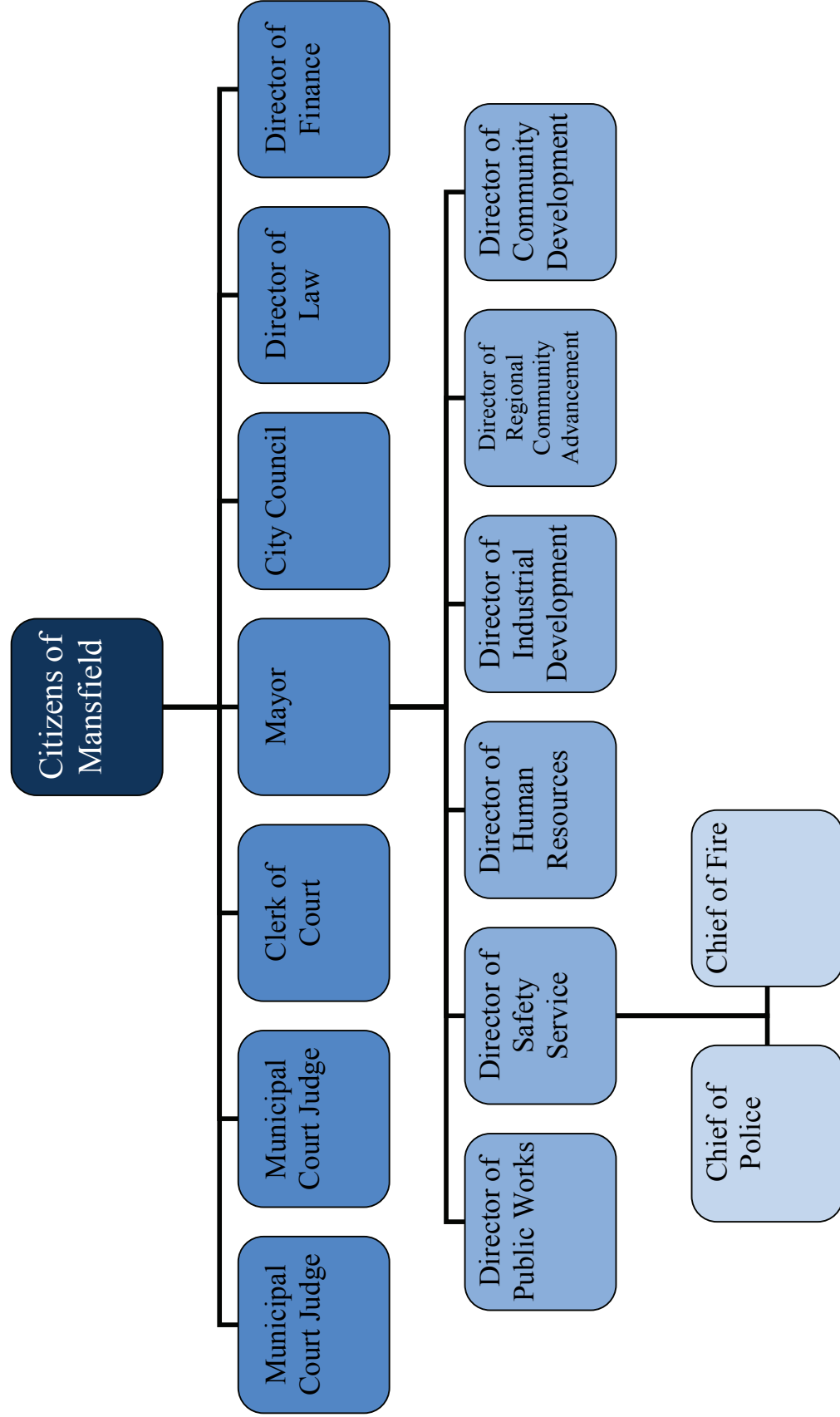
Appointed Officials

Director of Safety Service Lori A. Cope
Director of Public Works Angelo N. Klousiadis
Director of Human Resources Dave L. Remy
Director of Industrial Development Timothy R. Bowersock
Director of Community Development Sammie J. Dunn, Jr.
Director of Regional Community Advancement Lisa Hall
Chief of Police Kenneth A. Coontz, Jr.
Chief of Fire Steven J. Strickling

The present terms of the executive branch and the President of Council will expire December 31, 2019.
The present terms of the legislative branch will expire December 31, 2017, or December 31, 2019. All
members of Council serve a four year term. All appointed officials serve at the pleasure of the Mayor.

City of Mansfield, Ohio

Organizational Structure



FINANCIAL SECTION

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JAMES G. ZUPKA, C.P.A., INC.

*Certified Public Accountants
5240 East 98th Street
Garfield Hts., Ohio 44125*

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of City Council
City of Mansfield
Mansfield, Ohio

The Honorable Dave Yost
Auditor of State
State of Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mansfield, Richland County, Ohio, (the City) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 Mansfield as of December 31, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the General Fund and the Community Development Fund, Safety Services Fund, and Grants Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedules of Net Pension Liabilities and Pension Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2017, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James G. Zupka, CPA, Inc." The signature is written in a cursive, flowing style.

James G. Zupka, CPA, Inc.
Certified Public Accountants

June 19, 2017

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City of Mansfield, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

The management's discussion and analysis of the City of Mansfield's financial performance provides an overall review of the City's financial activities for the year ended December 31, 2016. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the City's financial performance.

Financial Highlights:

Key Financial highlights for 2016 were as follows:

- During 2016, the City's net position decreased by \$1.7 million. This decrease is mainly due to decreases in program revenues, including a decrease in capital grants and contributions of approximately \$6.5 million.
- The City's net capital assets increased over \$1.8 million. Some of the capital assets purchased in 2016 include a new park pavilion, a public safety storage building, two new fire engines, two new rescue squads and three dump trucks.
- The balance of outstanding debt increased from almost \$7.5 million in 2015 to \$17.5 million in 2016. This increase is attributable to the issuance of \$10 million in sewer bonds for the purpose of renovating, improving and increasing the capacity of the City's waste water treatment plant, pursuant to Ohio Environmental Protection Agency (EPA) mandates.
- In 2016, the City set-aside nearly \$1.2 million in the budget stabilization reserve, bringing the reserve balance to \$4.5 million. After four years, the City has reached 93 percent of the reserve's calculated target balance.
- In 2016, on a cash basis, budgetary fund balances in the general fund remained relatively the same; however, the safety services fund increased by \$322,767. This was mainly due to an unanticipated increase in income tax collections.

Using This Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are prepared and organized so the reader can understand the City of Mansfield as a financial whole or as an entire operating entity. The statements proceed to provide an increasingly detailed look at the City's specific financial condition.

The *Statement of Net Position* and *Statement of Activities* provide information about the activities of the City as a whole, presenting both an aggregate view of the City's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short term as well as what dollars remain for future spending. The fund financial statements also look at the City's most significant funds with all other non-major funds presented in total in one column.

City of Mansfield, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Reporting the City of Mansfield as a Whole

Statement of Net Position and Statement of Activities

While this document contains information about the funds used by the City to provide services to our citizens, the view of the City as a whole looks at all financial transactions and asks the question, "How did the City do financially during 2016?" The *Statement of Net Position* and the *Statement of Activities* answer this question. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting method used by the private sector. The basis of this accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid. These two statements report the City's net position and the changes in that position. The changes in net position are important because it tells the reader whether, for the City as a whole, the financial position of the City has improved or diminished. However, in evaluating the overall position of the City, non-financial information such as changes in the City's tax base and the condition of the City's capital assets will also need to be evaluated.

The *Statement of Net Position* and the *Statement of Activities* are divided into the following categories:

- Assets
- Deferred Outflows of Resources
- Liabilities
- Deferred Inflows of Resources
- Net Position
- Program Revenues and Expenses
- General Revenues
- Net Position Beginning of Year and Year's End

Reporting the City of Mansfield's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the City's major funds based on the restrictions on the use of monies. The City has established many funds which account for the multitude of services, facilities and infrastructure provided to our stakeholders. However, these fund financial statements focus on the City's most significant funds. In the case of the City of Mansfield, the major funds are the general, community development, safety services, grants, water, sewer, and airport funds.

Governmental Funds

Most of the City's activities are reported in the governmental funds which focus on how money flows into and out of those funds and the available balances left at year end for spending in future periods. Governmental funds are reported using an accounting method called modified accrual accounting which measures cash and all other financial assets that are expected to be readily converted to cash. The governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. Government fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future on services provided to our residents. The relationship (or differences) between governmental activities (reported in the *Statement of Net Position* and the *Statement of Activities*) and governmental funds is reconciled in the financial statements.

City of Mansfield, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Proprietary Funds

The City maintains two different types of proprietary funds, enterprise and internal service funds. The enterprise funds (water, sewer, and airport) operate using the same basis of accounting as business-type activities; therefore, these statements will essentially match the information provided in the statements for the City as a whole. The City's major enterprise funds are the water, sewer, and airport funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Agency funds are the City's only fiduciary fund type.

The City as a Whole

The Statement of Net Position looks at the City as a whole. Table 1 provides a summary of the City's net position for 2016 compared to 2015.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets						
Current and Other Assets	\$38,075,923	\$38,351,631	\$31,484,976	\$22,774,715	\$69,560,899	\$61,126,346
Capital Assets, Net	72,900,194	74,337,776	53,002,570	49,743,744	125,902,764	124,081,520
<i>Total Assets</i>	<u>110,976,117</u>	<u>112,689,407</u>	<u>84,487,546</u>	<u>72,518,459</u>	<u>195,463,663</u>	<u>185,207,866</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	287,330	0	118,072	0	405,402	0
Pension	12,160,826	5,027,199	1,682,864	534,848	13,843,690	5,562,047
<i>Total Deferred Outflows of Resources</i>	<u>12,448,156</u>	<u>5,027,199</u>	<u>1,800,936</u>	<u>534,848</u>	<u>14,249,092</u>	<u>5,562,047</u>
Liabilities						
Current and Other Liabilities	2,974,446	3,576,644	1,068,382	1,268,844	4,042,828	4,845,488
Long-Term Liabilities:						
Due Within One Year	3,090,544	3,036,616	596,955	220,084	3,687,499	3,256,700
Due in More Than One Year:						
Net Pension Liability	44,580,358	35,007,643	4,358,673	3,035,449	48,939,031	38,043,092
Other Amounts	7,749,770	7,641,316	11,800,214	2,317,789	19,549,984	9,959,105
<i>Total Liabilities</i>	<u>58,395,118</u>	<u>49,262,219</u>	<u>17,824,224</u>	<u>6,842,166</u>	<u>76,219,342</u>	<u>56,104,385</u>
Deferred Inflows of Resources						
Property Taxes	1,457,977	1,481,828	0	0	1,457,977	1,481,828
Pension	634,181	144,180	84,498	53,327	718,679	197,507
<i>Total Deferred Inflows of Resources</i>	<u>2,092,158</u>	<u>1,626,008</u>	<u>84,498</u>	<u>53,327</u>	<u>2,176,656</u>	<u>1,679,335</u>
Net Position						
Net Investment in Capital Assets	69,114,724	70,410,400	40,723,473	46,895,048	109,838,197	117,305,448
Restricted:						
Capital Projects	2,242,827	2,202,228	0	0	2,242,827	2,202,228
Debt Service	173,625	46,253	140,000	855,000	313,625	901,253
Other Purposes	12,292,426	14,182,881	11,531,668	1,088,312	23,824,094	15,271,193
Unrestricted (Deficit)	(20,886,605)	(20,013,383)	15,984,619	17,319,454	(4,901,986)	(2,693,929)
<i>Total Net Position</i>	<u>\$62,936,997</u>	<u>\$66,828,379</u>	<u>\$68,379,760</u>	<u>\$66,157,814</u>	<u>\$131,316,757</u>	<u>\$132,986,193</u>

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The net pension liability (NPL) is the largest single liability reported by the City at December 31, 2016 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." For reasons discussed as follows, many end users of this financial statement will gain a clearer understanding of the City's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 requires the net pension liability to equal the City's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

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

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

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In accordance with GASB 68, the City's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows.

Over time, net position can serve as a useful indicator of a government's financial position. The City's net position decreased mainly due to a significant decrease in capital grants and contributions program revenues. The significant increase in total deferred outflow of resources in 2016 was due to an increase in the difference between projected and actual earnings on investments related to the City's net pension liability for OPERS. The net pension liability increase represents the City's proportionate share of the OPERS traditional plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability. Net capital assets also increased as a result of current year additions outpacing depreciation. Current assets increased mainly due to an increase in cash and cash equivalents for mostly business-type activities as a result of the increase in charges for services, sales, and operating assessments in the sewer fund.

Table 2 shows the changes in net position for the year ended December 31, 2016.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues						
<i>Program Revenues:</i>						
Charges for Services and Operating Assessments	\$9,141,114	\$8,318,484	\$15,833,834	\$14,924,359	\$24,974,948	\$23,242,843
Operating Grants, Contributions and Interest	4,638,605	5,798,766	660	0	4,639,265	5,798,766
Capital Grants and Contributions	0	6,465,586	19,396	28,638	19,396	6,494,224
<i>Total Program Revenues</i>	<u>13,779,719</u>	<u>20,582,836</u>	<u>15,853,890</u>	<u>14,952,997</u>	<u>29,633,609</u>	<u>35,535,833</u>
<i>General Revenues:</i>						
Property Taxes	1,741,828	1,686,826	0	0	1,741,828	1,686,826
Income Taxes	29,130,533	29,103,094	0	0	29,130,533	29,103,094
Grants and Entitlements	2,039,778	2,179,846	0	0	2,039,778	2,179,846
Unrestricted Contributions and Donations	350,000	0	0	0	350,000	0
Gain on Sale of Capital Assets	0	0	6,597	0	6,597	0
Interest	307,588	336,788	38,251	0	345,839	336,788
Other	201,622	275,140	0	53,065	201,622	328,205
<i>Total General Revenues</i>	<u>33,771,349</u>	<u>33,581,694</u>	<u>44,848</u>	<u>53,065</u>	<u>33,816,197</u>	<u>33,634,759</u>
<i>Total Revenues</i>	<u>\$47,551,068</u>	<u>\$54,164,530</u>	<u>\$15,898,738</u>	<u>\$15,006,062</u>	<u>\$63,449,806</u>	<u>\$69,170,592</u>

(continued)

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Table 2
Changes in Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<i>Program Expenses:</i>						
General Government	\$13,105,257	\$13,550,106	\$0	\$0	\$13,105,257	\$13,550,106
Security of Persons and Property	26,156,054	23,469,735	0	0	26,156,054	23,469,735
Transportation	4,196,798	3,564,419	0	0	4,196,798	3,564,419
Community Environment	1,739,973	1,836,411	0	0	1,739,973	1,836,411
Public Health Services	1,028	57	0	0	1,028	57
Leisure Time Activities	977,250	657,559	0	0	977,250	657,559
Interest and Fiscal Charges	102,088	162,503	0	0	102,088	162,503
Water	0	0	7,689,537	7,085,893	7,689,537	7,085,893
Sewer	0	0	10,341,763	9,347,201	10,341,763	9,347,201
Airport	0	0	809,494	839,445	809,494	839,445
<i>Total Program Expenses</i>	<u>46,278,448</u>	<u>43,240,790</u>	<u>18,840,794</u>	<u>17,272,539</u>	<u>65,119,242</u>	<u>60,513,329</u>
<i>Increase (Decrease) in Net Position</i>						
<i>Before Transfers</i>	1,272,620	10,923,740	(2,942,056)	(2,266,477)	(1,669,436)	8,657,263
Transfers	(5,164,002)	(716,211)	5,164,002	716,211	0	0
Change in Net Position	(3,891,382)	10,207,529	2,221,946	(1,550,266)	(1,669,436)	8,657,263
Net Position Beginning of Year	66,828,379	56,620,850	66,157,814	67,708,080	132,986,193	124,328,930
Net Position End of Year	<u>\$62,936,997</u>	<u>\$66,828,379</u>	<u>\$68,379,760</u>	<u>\$66,157,814</u>	<u>\$131,316,757</u>	<u>\$132,986,193</u>

The overall financial strength of the City diminished from 2015 to 2016 as a result of the decrease in revenues, primarily the decrease in capital grants and contributions program revenues. With decreases in revenues and increases in expenses in 2016, revenues were not sufficient to provide for total City expenses.

The most significant increases in expenses occurred in the area of security of persons and property, resulting mostly from the net pension liability, and in sewer expenses due to employee costs and contractual services related to current and future capital improvement projects. The net pension liability increase represents the City's proportionate share of the OPF plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

Governmental Activities

Governmental activities net position decreased in 2016. This decrease is largely a result of a decrease in capital grants and contributions program revenues, leading to revenues that were not sufficient to cover all the expenses of the governmental activities.

Security of persons and property, which primarily supports the operations of the police and fire departments, is the largest component of the total expenses of the City. These expenses were partially funded by \$2,519,772 in direct charges to users of the services and operating grants and contributions.

General revenues remained comparable to the prior year. These revenues primarily consist of property taxes, income taxes, and grants and entitlements not restricted to specific programs.

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The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted State and Federal grants and entitlements. As can be seen in Table 3, the City is highly dependent upon property and income taxes as well as unrestricted grants and entitlements to support its governmental activities.

Table 3
Governmental Activities

Programs	Total Cost of Services 2016	Net Cost of Services 2016	Total Cost of Services 2015	Net Cost of Services 2015
General Government	\$13,105,257	(\$5,355,317)	\$13,550,106	(\$2,997,966)
Security of Persons and Property	26,156,054	(23,636,282)	23,469,735	(20,033,355)
Transportation	4,196,798	(1,554,412)	3,564,419	1,657,494
Community Environment	1,739,973	(541,363)	1,836,411	(511,907)
Public Health Services	1,028	(1,028)	57	(57)
Leisure Time Activities	977,250	(958,239)	657,559	(609,660)
Interest and Fiscal Charges	102,088	(102,088)	162,503	(162,503)
Total	<u>\$46,278,448</u>	<u>(\$32,148,729)</u>	<u>\$43,240,790</u>	<u>(\$22,657,954)</u>

The dependence upon general revenues for governmental activities is apparent, with 69.47 percent of expenses supported through taxes and other general revenues.

The City's Funds

The City of Mansfield uses fund accounting as mandated by governmental legal requirements. The importance of accounting and reporting using this method is to demonstrate compliance with these finance related requirements.

Governmental Funds

Information about the City's governmental funds begins with the balance sheet on page 18. These funds are accounted for by using the modified accrual basis of accounting.

The most significant funds are the general fund and the community development, safety services and grants special revenue funds.

The City's governmental funds reported a combined fund balance of about \$25.5 million which is an increase over last year's total of \$23.6 million.

With a large decrease in transfers out and only a slight increase in total expenditures, the general fund saw an increase in fund balance as revenues continued to outpace expenditures.

The community development fund saw a small increase in fund balance as revenues exceeded expenditures due to the decrease in expenditures from 2015.

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The safety services fund saw an increase in fund balance largely due to a decrease in expenditures.

The grant fund saw a slight decrease in fund balance due to expenditures continuing to outpace revenues and transfers in. Both intergovernmental revenues and expenditures for general government decreased significantly from 2015 due to a decrease in the number of capital improvement projects funded by grants.

Business-Type Funds

The City has three business-type activities, the water, sewer, and airport operations funds. In 2016, the net position for the water fund decreased as a result of operating expenses outpacing operating revenues, with decreases in charges for services revenue and capital contributions. With increases in all expenses other than materials and supplies and other, the net position for the sewer fund decreased as expenses continued to exceed operating revenues. The airport fund saw a significant increase in net position due to a large capital contribution from governmental activities to business-type activities. The capital contribution was an airport runway rehabilitation and wind cone project.

General Fund Budgeting Highlights

The City's budget is prepared according to Ohio and local laws and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The City constantly monitors the estimated revenues and appropriations and performs detailed reviews of each estimated revenue and appropriation account. During the course of 2016, the City amended the overall budget many different times as a result of these reviews and discussions with the various departments. In 2016, the general fund's final revenue estimate closely matched the original budget estimate. The general fund's actual revenues exceeded final budgeted revenues due mainly to higher than estimated income tax revenues. The final budgeted expenditures were similar to original estimates. Actual expenditures came in about \$720,000 lower than the final budgeted amounts because of lower actual expenditures in all departments due to conservative spending by the City.

Capital Assets and Debt Administration

Capital Assets

Table 4
Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activity		Total	
	2016	2015	2016	2015	2016	2015
Land	\$3,522,676	\$3,613,407	\$1,847,928	\$1,851,331	\$5,370,604	\$5,464,738
Construction in Progress	1,295,545	8,888,098	743,782	1,602,631	2,039,327	10,490,729
Land Improvements	13,285,096	13,326,575	17,660,938	13,233,868	30,946,034	26,560,443
Buildings and Improvements	6,359,066	6,388,428	4,694,945	4,653,007	11,054,011	11,041,435
Machinery and Equipment	4,193,781	2,920,597	2,159,260	1,964,607	6,353,041	4,885,204
Infrastructure	44,244,030	39,200,671	25,895,717	26,438,300	70,139,747	65,638,971
Totals	<u>\$72,900,194</u>	<u>\$74,337,776</u>	<u>\$53,002,570</u>	<u>\$49,743,744</u>	<u>\$125,902,764</u>	<u>\$124,081,520</u>

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The most significant additions in capital assets are in the areas of land improvements, machinery and equipment, and infrastructure in the governmental activities, due to grant-funded airport and road projects and the purchase of numerous vehicles including two new fire engines and two new rescue squads. Significant additions were also seen in improvements for business-type activities as a result of the airport runway rehabilitation project. Overall, capital assets increased as additions outpaced annual depreciation. For more information on capital assets, see Note 11 in the basic financial statements.

Debt

Table 5 summarizes debt outstanding.

Table 5
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$3,771,203	\$3,813,582	\$10,889,380	\$855,000	\$14,660,583	\$4,668,582
Loans Payable	0	0	1,507,789	1,682,873	1,507,789	1,682,873
Police and Fire Pension	996,822	1,031,820	0	0	996,822	1,031,820
Capital Leases	301,597	113,794	0	0	301,597	113,794
Totals	<u>\$5,069,622</u>	<u>\$4,959,196</u>	<u>\$12,397,169</u>	<u>\$2,537,873</u>	<u>\$17,466,791</u>	<u>\$7,497,069</u>

In 2016, the City continued to make annual principal payments on all debt issuances and has also brought on governmental activity capital leases and business-type activity general obligation bonds; therefore, significantly increasing the overall balance of debt. For more information on the City's debt, see Notes 12 and 13 in the basic financial statements.

Current Financial Related Activities

The City continues to benefit from revenue generated by an additional one-quarter percent income tax approved by the citizens three years ago. With the help of a \$500,000 federal grant, the City was able to provide matching funds to hire four additional police officers. Police and fire vehicles were also purchased, including two new fire engines. City parks were improved with renovations and repairs, including new playground equipment at Liberty Park, John Todd Park, and Central Park. In conjunction with the Richland County Land Reutilization Corporation (RCLRC), the City continues to make the community safer by demolishing abandoned and blighted properties.

Pursuant to Ohio Environmental Protection Agency (EPA) mandates, the City issued bonds in the amount of \$10,000,000 for the purpose of renovating, improving and increasing the capacity of the City's wastewater treatment plant and sanitary sewer system. In addition, the City issued bonds in the amount of \$2,660,000 for the purpose of refunding a portion of various purpose bonds issued in 2009. The refunding is expected to save the City \$233,623 in future debt service payments.

With approximately \$4 million in federal funding, the City began construction on the widening of Trimble Road between Cook Road and Marion Avenue. This project will ease congestion and promote economic development.

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During 2016, an additional \$1,191,896 was set aside in the City's budget stabilization reserve. In 2013, the City adopted a policy to maintain a budget stabilization reserve with a target balance of twenty percent of the prior year's actual general fund expenditures. For 2016, the target balance was \$4,876,326. The December 31, 2016, reserve balance was \$4,534,892, or 93 percent of the calculated target balance. The purpose of this reserve is to ensure the City can provide consistent, uninterrupted municipal services in the event of economic disruption.

During 2016, an additional \$604,690 was set aside in the City's separation reserve. In addition, a reimbursement in the amount of \$11,191 was received from the Ohio Bureau of Workers' Compensation. In 2016, the City calculated a target balance of \$2,111,336 based on an employee's age, years of service and compensated absence liability. After paying \$388,344 in separation payouts during the year, \$1,734,185 remained available to fund future separation liabilities. The City's goal is to fund the target balance at the beginning of each budget year.

The City's finances during 2016 reflected a positive outcome. Municipal income tax receipts exceeded estimates by \$1,039,529 and \$671,967 in the general and safety services funds, respectively. Although the general fund balance decreased by \$44,046 on a cash basis, the City was able to use available cash to purchase equipment, fund the budget stabilization reserve and provide operational support to other funds. The fund balance in the safety services fund increased by \$322,767. With the unanticipated safety services fund revenue, the City plans to fund operations and capital outlay, including new police cruisers and a fire department storage building.

Contacting the City's Finance Department

This financial report is designed to provide our citizens, taxpayers, creditors and investors with a general overview of the City's finances and show the City's accountability for all money it receives, spends or invests. If you have any questions about this report or need financial information contact the Director of Finance, Linn Steward, CPA, City of Mansfield, 30 North Diamond Street, Mansfield, Ohio 44902, telephone (419) 755-9781 or the website at ci.mansfield.oh.us.

City of Mansfield, Ohio
Statement of Net Position
December 31, 2016

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$24,203,084	\$28,281,404	\$52,484,488
Internal Balance	(87,756)	87,756	0
Accounts Receivable	402,487	2,062,124	2,464,611
Accrued Interest Receivable	139,744	0	139,744
Intergovernmental Receivable	4,695,719	859,484	5,555,203
Materials and Supplies Inventory	666,415	194,208	860,623
Income Taxes Receivable	4,079,553	0	4,079,553
Property Tax Receivable	2,030,001	0	2,030,001
Special Assessments Receivable	259,965	0	259,965
Loans Receivable	1,686,711	0	1,686,711
Nondepreciable Capital Assets	4,818,221	2,591,710	7,409,931
Depreciable Capital Assets, Net	68,081,973	50,410,860	118,492,833
<i>Total Assets</i>	<u>110,976,117</u>	<u>84,487,546</u>	<u>195,463,663</u>
Deferred Outflows of Resources			
Deferred Charges on Refunding	287,330	118,072	405,402
Pension	12,160,826	1,682,864	13,843,690
<i>Total Deferred Outflows of Resources</i>	<u>12,448,156</u>	<u>1,800,936</u>	<u>14,249,092</u>
Liabilities			
Accounts Payable	559,999	520,909	1,080,908
Contracts Payable	288,908	184,371	473,279
Accrued Wages	851,625	214,987	1,066,612
Intergovernmental Payable	528,760	121,486	650,246
Matured Compensated Absences Payable	63,741	0	63,741
Accrued Interest Payable	23,897	26,629	50,526
Claims Payable	657,516	0	657,516
Long-Term Liabilities:			
Due Within One Year	3,090,544	596,955	3,687,499
Due in More Than One Year:			
Net Pension Liability (See Note 16)	44,580,358	4,358,673	48,939,031
Other Amounts	7,749,770	11,800,214	19,549,984
<i>Total Liabilities</i>	<u>58,395,118</u>	<u>17,824,224</u>	<u>76,219,342</u>
Deferred Inflows of Resources			
Property Taxes	1,457,977	0	1,457,977
Pension	634,181	84,498	718,679
<i>Total Deferred Inflows of Resources</i>	<u>2,092,158</u>	<u>84,498</u>	<u>2,176,656</u>
Net Position			
Net Investment in Capital Assets	69,114,724	40,723,473	109,838,197
Restricted for:			
Capital Projects	2,242,827	0	2,242,827
Debt Service	173,625	140,000	313,625
Community Development	4,758,415	0	4,758,415
Transportation	2,456,865	0	2,456,865
Grants	914,998	0	914,998
Court Services	816,849	0	816,849
Public Safety	2,742,925	0	2,742,925
Replacement and Improvement	0	11,531,668	11,531,668
Other Purposes	602,374	0	602,374
Unrestricted (Deficit)	(20,886,605)	15,984,619	(4,901,986)
<i>Total Net Position</i>	<u>\$62,936,997</u>	<u>\$68,379,760</u>	<u>\$131,316,757</u>

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Activities
For the Year Ended December 31, 2016

	Expenses	Program Revenues		
		Charges for Services and Operating Assessments	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Governmental Activities				
General Government	\$13,105,257	\$6,898,410	\$499,845	\$0
Security of Persons and Property	26,156,054	2,031,485	488,287	0
Transportation	4,196,798	3,105	2,639,281	0
Community Environment	1,739,973	204,924	993,686	0
Public Health Services	1,028	0	0	0
Leisure Time Activities	977,250	1,505	17,506	0
Interest and Fiscal Charges	102,088	0	0	0
<i>Total Governmental Activities</i>	<u>46,278,448</u>	<u>9,139,429</u>	<u>4,638,605</u>	<u>0</u>
Business-Type Activities				
Water	7,689,537	7,499,210	660	19,396
Sewer	10,341,763	8,173,171	0	0
Airport	809,494	161,453	0	0
<i>Total Business-Type Activities</i>	<u>18,840,794</u>	<u>15,833,834</u>	<u>660</u>	<u>19,396</u>
<i>Totals</i>	<u>\$65,119,242</u>	<u>\$24,973,263</u>	<u>\$4,639,265</u>	<u>\$19,396</u>

General Revenues

Property Taxes Levied for:

General Purposes

Safety Services

Income Taxes Levied for:

General Purposes

Safety Services

Street Resurfacing

Parks and Recreation

Street Lighting

Demolition

Grants and Entitlements not Restricted
to Specific Programs

Unrestricted Contributions and Donations

Gain on Sale of Capital Assets

Interest

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
(\$5,707,002)	\$0	(\$5,707,002)
(23,636,282)	0	(23,636,282)
(1,554,412)	0	(1,554,412)
(541,363)	0	(541,363)
(1,028)	0	(1,028)
(958,239)	0	(958,239)
(102,088)	0	(102,088)
(32,500,414)	0	(32,500,414)
0	(170,271)	(170,271)
0	(2,168,592)	(2,168,592)
0	(648,041)	(648,041)
0	(2,986,904)	(2,986,904)
(32,500,414)	(2,986,904)	(35,487,318)
1,452,906	0	1,452,906
288,922	0	288,922
14,572,881	0	14,572,881
9,100,436	0	9,100,436
3,643,222	0	3,643,222
798,157	0	798,157
290,239	0	290,239
725,598	0	725,598
2,039,778	0	2,039,778
350,000	0	350,000
0	6,597	6,597
307,588	38,251	345,839
203,307	0	203,307
33,773,034	44,848	33,817,882
(5,164,002)	5,164,002	0
28,609,032	5,208,850	33,817,882
(3,891,382)	2,221,946	(1,669,436)
66,828,379	66,157,814	132,986,193
\$62,936,997	\$68,379,760	\$131,316,757

City of Mansfield, Ohio

Balance Sheet

Governmental Funds

December 31, 2016

	General	Community Development	Safety Services	Grants	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and						
Cash Equivalents	\$11,570,990	\$569,209	\$2,871,363	\$23,965	\$7,490,658	\$22,526,185
Income Taxes Receivable	2,043,076	0	1,273,622	0	762,855	4,079,553
Property Taxes Receivable	1,692,293	0	337,708	0	0	2,030,001
Accounts Receivable	219,839	106,371	1,659	0	74,618	402,487
Interfund Receivable	60,114	0	0	0	0	60,114
Intergovernmental Receivable	1,102,661	1,530,991	34,803	1,010,047	1,017,217	4,695,719
Accrued Interest Receivable	87,980	15,095	0	0	36,669	139,744
Loans Receivable	0	1,115,572	0	0	571,139	1,686,711
Special Assessments Receivable	246,701	0	0	0	13,264	259,965
Materials and Supplies Inventory	61,716	593	69,032	15,027	505,880	652,248
Restricted Assets:						
Equity in Pooled Cash and						
Cash Equivalents	192,289	0	0	0	0	192,289
Total Assets	\$17,277,659	\$3,337,831	\$4,588,187	\$1,049,039	\$10,472,300	\$36,725,016
Liabilities						
Accounts Payable	\$88,392	\$42,342	\$161,750	\$4,321	\$167,436	\$464,241
Contracts Payable	28,520	0	0	25,924	234,464	288,908
Accrued Wages	149,412	5,664	562,214	23,946	66,363	807,599
Intergovernmental Payable	93,430	16,508	302,347	19,736	52,344	484,365
Matured Compensated Absences						
Payable	7,202	0	56,539	0	0	63,741
Interfund Payable	0	0	0	60,114	0	60,114
Total Liabilities	366,956	64,514	1,082,850	134,041	520,607	2,168,968
Deferred Inflows of Resources						
Property Taxes	1,217,513	0	240,464	0	0	1,457,977
Unavailable Revenue	3,179,207	1,501,689	942,295	658,190	1,349,340	7,630,721
Total Deferred Inflows of Resources	4,396,720	1,501,689	1,182,759	658,190	1,349,340	9,088,698
Fund Balances						
Nonspendable	254,005	593	69,032	15,027	505,880	844,537
Restricted	0	1,771,035	2,253,546	241,781	6,249,733	10,516,095
Committed	1,599,745	0	0	0	1,846,740	3,446,485
Assigned	559,625	0	0	0	0	559,625
Unassigned	10,100,608	0	0	0	0	10,100,608
Total Fund Balances	12,513,983	1,771,628	2,322,578	256,808	8,602,353	25,467,350
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$17,277,659	\$3,337,831	\$4,588,187	\$1,049,039	\$10,472,300	\$36,725,016

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2016*

Total Governmental Fund Balances	\$25,467,350
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*Amounts reported for governmental activities in the
statement of net position are different because:*

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	72,900,194
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Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable in the funds:

Delinquent Property Taxes	572,024	
Income Taxes	2,640,458	
Charges for Services	147,329	
Special Assessments	259,965	
Intergovernmental	4,003,514	
Other	7,431	
Total	7,630,721	7,630,721

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(3,771,203)	
Capital Leases	(301,597)	
Police and Fire Pension Liability	(996,822)	
Compensated Absences	(5,770,692)	
Total	(10,840,314)	(10,840,314)

Deferred charges on refunding related to the issuance of long-term refunding debt will be amortized over the life of the debt on the statement of net position.	287,330
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Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.	(23,897)
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Internal service funds are used by management to charge the cost of garage operations, information technology, utility collections, health insurance, property/liability insurance, and workers' compensation to the individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position:

Net Position	662,979	
Capital Assets	(823,765)	
Internal Balances	(87,756)	
Deferred Outflows - Pension	(498,626)	
Deferred Inflows - Pension	25,036	
Net Pension Liability	1,291,458	
Total	569,326	569,326

The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the funds:

Deferred Outflows - Pension	12,160,826	
Deferred Inflows - Pension	(634,181)	
Net Pension Liability	(44,580,358)	
Total	(33,053,713)	(33,053,713)

<i>Net Position of Governmental Activities</i>	<u><u>\$62,936,997</u></u>
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City of Mansfield, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016

	General	Community Development	Safety Services	Grants	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$1,448,982	\$0	\$288,118	\$0	\$0	\$1,737,100
Municipal Income Tax	14,619,667	0	9,125,048	0	5,470,131	29,214,846
Charges for Services	3,496,828	0	1,669,535	0	267,979	5,434,342
Licenses, Permits and Fees	969,516	0	96,270	0	34,580	1,100,366
Fines and Forfeitures	1,223,737	0	24,250	0	1,241,216	2,489,203
Intergovernmental	2,045,727	927,528	87,219	2,497,566	3,083,783	8,641,823
Contributions and Donations	0	0	0	0	350,000	350,000
Special Assessments	14,628	0	0	0	3,217	17,845
Interest	251,819	46,929	0	0	8,840	307,588
Other	44,501	11,086	101,566	1,075	45,394	203,622
Total Revenues	24,115,405	985,543	11,392,006	2,498,641	10,505,140	49,496,735
Expenditures						
Current:						
General Government	10,185,100	0	0	1,591,871	1,607,248	13,384,219
Security of Persons and Property	12,061	0	21,454,348	1,186,813	948,037	23,601,259
Public Health and Welfare	1,028	0	0	0	0	1,028
Transportation	0	0	0	9,092	3,788,547	3,797,639
Community Environment	408,424	948,605	0	163	348,973	1,706,165
Leisure Time Activities	1,988	0	0	127,780	904,452	1,034,220
Capital Outlay	0	0	0	0	3,603,937	3,603,937
Debt Service:						
Principal Retirement	0	0	110,311	0	449,336	559,647
Interest and Fiscal Charges	0	0	2,489	0	94,068	96,557
Issuance Costs	0	0	0	0	35,184	35,184
Total Expenditures	10,608,601	948,605	21,567,148	2,915,719	11,779,782	47,819,855
Excess of Revenues Over (Under) Expenditures	13,506,804	36,938	(10,175,142)	(417,078)	(1,274,642)	1,676,880
Other Financing Sources (Uses)						
Refunding General Obligation Bonds Issued	0	0	0	0	1,885,000	1,885,000
Premium on Refunding General Obligation Bonds	0	0	0	0	94,912	94,912
Payment to Refunded Bond Escrow Account	0	0	0	0	(1,939,432)	(1,939,432)
Inception of Capital Lease	0	0	332,452	0	0	332,452
Sale of Capital Assets	0	0	0	0	83,280	83,280
Transfers In	469,236	0	11,282,845	397,962	894,885	13,044,928
Transfers Out	(12,602,088)	0	(635,704)	0	(87,413)	(13,325,205)
Total Other Financing Sources (Uses)	(12,132,852)	0	10,979,593	397,962	931,232	175,935
Net Change in Fund Balances	1,373,952	36,938	804,451	(19,116)	(343,410)	1,852,815
Fund Balances Beginning of Year	11,140,031	1,734,690	1,518,127	275,924	8,945,763	23,614,535
Fund Balances End of Year	\$12,513,983	\$1,771,628	\$2,322,578	\$256,808	\$8,602,353	\$25,467,350

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2016*

Net Change in Fund Balances - Total Governmental Funds		\$1,852,815
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in 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 outlays exceeded depreciation in the current period:		
Capital Outlays	7,269,339	
Current Year Depreciation	<u>(3,657,896)</u>	
Total		3,611,443
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
		(5,049,025)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Delinquent Property Taxes	4,728	
Income Taxes	(84,313)	
Charges for Services	96,447	
Special Assessments	1,226	
Intergovernmental	(1,963,440)	
Other	<u>(315)</u>	
Total		(1,945,667)
Repayment of debt principal and payment to refunded bond escrow agent are expenditures in the governmental funds, but the repayments reduce the long-term liabilities in the statement of net position:		
Principal Retirement	559,647	
Payment to Refunded Bond Escrow Agent	<u>1,939,432</u>	
Total		2,499,079
Other financing sources, such as proceeds of debt and an inception of capital lease, in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities.		
General Obligation Bonds	(1,885,000)	
Premium on General Obligation Bonds	(94,912)	
Inception of Capital Lease	<u>(332,452)</u>	
Total		(2,312,364)
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.		
Accrued Interest on Bonds	4,280	
Amortization of Bond Premium	12,291	
Amortization of Deferred Charges on Refunding	<u>(22,102)</u>	
Total		(5,531)
Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
		(51,956)
The internal service funds used by management are not reported in the statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental expenses:		
Change in Net Position	(10,843)	
Capital Assets - Capital Outlay	(80,094)	
Capital Assets - Depreciation	328,193	
Change in Internal Balance	140,508	
Contractually Required Contributions	(119,018)	
Pension Expense	<u>180,167</u>	
Total		438,913
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		3,359,003
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		
		<u>(6,288,092)</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>(\$3,891,382)</u></u>

City of Mansfield, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$1,422,000	\$1,422,000	\$1,448,982	\$26,982
Municipal Income Tax	14,000,000	14,000,000	15,039,529	1,039,529
Charges for Services	3,479,512	3,479,512	3,496,828	17,316
Licenses, Permits and Fees	996,630	996,630	1,104,953	108,323
Fines and Forfeitures	1,016,200	1,016,200	1,236,056	219,856
Intergovernmental	1,868,200	1,868,200	2,055,677	187,477
Special Assessments	11,000	11,000	14,628	3,628
Interest	145,275	145,275	418,968	273,693
Other	28,350	29,177	76,060	46,883
<i>Total Revenues</i>	<u>22,967,167</u>	<u>22,967,994</u>	<u>24,891,681</u>	<u>1,923,687</u>
Expenditures				
Current:				
General Government	11,217,282	11,153,797	10,499,242	654,555
Security of Persons and Property	13,638	13,638	12,061	1,577
Public Health and Welfare	14,608	14,608	1,028	13,580
Community Environment	479,057	479,265	433,103	46,162
Leisure Time Activities	5,069	5,000	741	4,259
<i>Total Expenditures</i>	<u>11,729,654</u>	<u>11,666,308</u>	<u>10,946,175</u>	<u>720,133</u>
<i>Excess of Revenues Over Expenditures</i>	<u>11,237,513</u>	<u>11,301,686</u>	<u>13,945,506</u>	<u>2,643,820</u>
Other Financing Uses				
Advances Out	0	(500,000)	(60,114)	439,886
Transfers Out	(14,581,165)	(14,915,396)	(13,929,438)	985,958
<i>Total Other Financing Uses</i>	<u>(14,581,165)</u>	<u>(15,415,396)</u>	<u>(13,989,552)</u>	<u>1,425,844</u>
<i>Net Change in Fund Balance</i>	<u>(3,343,652)</u>	<u>(4,113,710)</u>	<u>(44,046)</u>	<u>4,069,664</u>
<i>Fund Balance Beginning of Year</i>	<u>4,512,488</u>	<u>4,512,488</u>	<u>4,512,488</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>529,752</u>	<u>529,752</u>	<u>529,752</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,698,588</u>	<u>\$928,530</u>	<u>\$4,998,194</u>	<u>\$4,069,664</u>

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$1,580,000	\$1,580,000	\$884,480	(\$695,520)
Interest	49,100	49,100	41,491	(7,609)
Other	145,000	149,200	166,201	17,001
<i>Total Revenues</i>	1,774,100	1,778,300	1,092,172	(686,128)
Expenditures				
Current:				
Community Environment	1,560,876	1,541,884	1,246,186	295,698
<i>Excess of Revenues Over (Under) Expenditures</i>	213,224	236,416	(154,014)	(390,430)
Other Financing Uses				
Transfers Out	(227,900)	(227,900)	0	227,900
<i>Net Change in Fund Balance</i>	(14,676)	8,516	(154,014)	(162,530)
<i>Fund Balance Beginning of Year</i>	222,033	222,033	222,033	0
Prior Year Encumbrances Appropriated	289,700	289,700	289,700	0
<i>Fund Balance End of Year</i>	<u>\$497,057</u>	<u>\$520,249</u>	<u>\$357,719</u>	<u>(\$162,530)</u>

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Safety Services Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$280,300	\$280,300	\$288,118	\$7,818
Municipal Income Tax	8,715,495	8,715,495	9,387,462	671,967
Charges for Services	1,450,000	1,450,000	1,669,535	219,535
Licenses, Permits and Fees	74,500	74,500	96,270	21,770
Fines and Forfeitures	22,000	22,000	25,448	3,448
Intergovernmental	41,500	41,500	42,635	1,135
Other	140,386	145,046	233,182	88,136
<i>Total Revenues</i>	<u>10,724,181</u>	<u>10,728,841</u>	<u>11,742,650</u>	<u>1,013,809</u>
Expenditures				
Current:				
Security of Persons and Property	23,150,918	23,060,117	21,989,222	1,070,895
Debt Service:				
Principal Retirement	75,313	75,313	75,313	0
Interest and Fiscal Charges	2,489	2,489	2,489	0
<i>Total Expenditures</i>	<u>23,228,720</u>	<u>23,137,919</u>	<u>22,067,024</u>	<u>1,070,895</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(12,504,539)</u>	<u>(12,409,078)</u>	<u>(10,324,374)</u>	<u>2,084,704</u>
Other Financing Sources (Uses)				
Transfers In	11,265,254	11,290,258	11,282,845	(7,413)
Transfers Out	(648,878)	(648,878)	(635,704)	13,174
<i>Total Other Financing Sources (Uses)</i>	<u>10,616,376</u>	<u>10,641,380</u>	<u>10,647,141</u>	<u>5,761</u>
<i>Net Change in Fund Balance</i>	<u>(1,888,163)</u>	<u>(1,767,698)</u>	<u>322,767</u>	<u>2,090,465</u>
<i>Fund Balance Beginning of Year</i>	<u>1,612,736</u>	<u>1,612,736</u>	<u>1,612,736</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>375,173</u>	<u>375,173</u>	<u>375,173</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$99,746</u>	<u>\$220,211</u>	<u>\$2,310,676</u>	<u>\$2,090,465</u>

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$8,929,059	\$9,986,860	\$2,493,969	(\$7,492,891)
Other	1,000	1,000	22,909	21,909
<i>Total Revenues</i>	<u>8,930,059</u>	<u>9,987,860</u>	<u>2,516,878</u>	<u>(7,470,982)</u>
Expenditures				
Current:				
General Government	8,074,178	8,180,196	2,107,354	6,072,842
Security of Persons and Property	1,014,558	1,542,111	1,262,245	279,866
Community Environment	20,164	20,164	0	20,164
Leisure Time Activities	129,900	129,900	127,780	2,120
<i>Total Expenditures</i>	<u>9,238,800</u>	<u>9,872,371</u>	<u>3,497,379</u>	<u>6,374,992</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(308,741)</u>	<u>115,489</u>	<u>(980,501)</u>	<u>(1,095,990)</u>
Other Financing Sources				
Advances In	0	500,000	60,114	(439,886)
Transfers In	138,462	397,962	397,962	0
<i>Total Other Financing Sources</i>	<u>138,462</u>	<u>897,962</u>	<u>458,076</u>	<u>(439,886)</u>
<i>Net Change in Fund Balance</i>	<u>(170,279)</u>	<u>1,013,451</u>	<u>(522,425)</u>	<u>(1,535,876)</u>
<i>Fund Deficit Beginning of Year</i>	<u>(1,088,635)</u>	<u>(1,088,635)</u>	<u>(1,088,635)</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>1,262,847</u>	<u>1,262,847</u>	<u>1,262,847</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$3,933</u>	<u>\$1,187,663</u>	<u>(\$348,213)</u>	<u>(\$1,535,876)</u>

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2016

	Business-Type Activities				Governmental Activities - Internal Service Funds
	Water	Sewer	Airport	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$11,819,065	\$4,727,828	\$62,843	\$16,609,736	\$1,484,610
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	11,671,668	0	11,671,668	0
Accounts Receivable	1,099,118	961,976	1,030	2,062,124	0
Intergovernmental Receivable	0	829,194	30,290	859,484	0
Material and Supplies Inventory	141,645	21,553	31,010	194,208	14,167
<i>Total Current Assets</i>	<u>13,059,828</u>	<u>18,212,219</u>	<u>125,173</u>	<u>31,397,220</u>	<u>1,498,777</u>
<i>Noncurrent Assets</i>					
Non Depreciable Capital Assets	399,310	829,743	1,362,657	2,591,710	0
Depreciable Capital Assets, Net	14,718,154	28,223,932	7,468,774	50,410,860	823,765
<i>Total Noncurrent Assets</i>	<u>15,117,464</u>	<u>29,053,675</u>	<u>8,831,431</u>	<u>53,002,570</u>	<u>823,765</u>
<i>Total Assets</i>	<u>28,177,292</u>	<u>47,265,894</u>	<u>8,956,604</u>	<u>84,399,790</u>	<u>2,322,542</u>
Deferred Outflows of Resources					
Deferred Charges on Refunding	0	118,072	0	118,072	0
Pension	810,268	872,596	0	1,682,864	498,626
<i>Total Deferred Outflows of Resources</i>	<u>810,268</u>	<u>990,668</u>	<u>0</u>	<u>1,800,936</u>	<u>498,626</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	314,061	195,327	11,521	520,909	95,758
Contracts Payable	24,630	159,741	0	184,371	0
Accrued Wages	115,037	91,390	8,560	214,987	44,026
Intergovernmental Payable	43,217	70,916	7,353	121,486	44,395
Claims Payable	0	0	0	0	657,516
Accrued Interest Payable	0	26,629	0	26,629	0
OPWC Loans Payable	14,691	0	0	14,691	0
OWDA Loans Payable	47,352	109,912	0	157,264	0
General Obligation Bonds Payable	0	425,000	0	425,000	0
<i>Total Current Liabilities</i>	<u>558,988</u>	<u>1,078,915</u>	<u>27,434</u>	<u>1,665,337</u>	<u>841,695</u>
<i>Long-Term Liabilities (net of current portion)</i>					
OPWC Loans Payable	105,000	0	0	105,000	0
OWDA Loans Payable	370,605	860,229	0	1,230,834	0
General Obligation Bonds Payable	0	10,464,380	0	10,464,380	0
Net Pension Liability	2,098,621	2,260,052	0	4,358,673	1,291,458
<i>Total Long-Term Liabilities</i>	<u>2,574,226</u>	<u>13,584,661</u>	<u>0</u>	<u>16,158,887</u>	<u>1,291,458</u>
<i>Total Liabilities</i>	<u>3,133,214</u>	<u>14,663,576</u>	<u>27,434</u>	<u>17,824,224</u>	<u>2,133,153</u>
Deferred Inflows of Resources					
Pension	40,684	43,814	0	84,498	25,036
Net Position					
Net Investment in Capital Assets	14,579,816	17,312,226	8,831,431	40,723,473	823,765
Restricted for Debt Service	0	140,000	0	140,000	0
Restricted for Replacement and Improvement	0	11,531,668	0	11,531,668	0
Unrestricted (Deficit)	11,233,846	4,565,278	97,739	15,896,863	(160,786)
<i>Total Net Position</i>	<u>\$25,813,662</u>	<u>\$33,549,172</u>	<u>\$8,929,170</u>	<u>68,292,004</u>	<u>\$662,979</u>

Some amounts reported for business-type activities in the statement of net position
are different because they include accumulated underpayments to the internal service funds.

87,756
Net position of business-type activities
\$68,379,760

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2016*

	Business-Type Activities				Governmental Activities - Internal Service Funds
	Water	Sewer	Airport	Total	
Operating Revenues					
Charges for Services	\$7,499,210	\$8,173,171	\$161,453	\$15,833,834	\$11,850,037
Intergovernmental	660	0	0	660	0
<i>Total Operating Revenues</i>	<u>7,499,870</u>	<u>8,173,171</u>	<u>161,453</u>	<u>15,834,494</u>	<u>11,850,037</u>
Operating Expenses					
Personal Services	1,726,502	1,664,186	163,744	3,554,432	999,922
Fringe Benefits	1,070,059	1,127,713	92,097	2,289,869	731,132
Contractual Services	2,397,696	4,743,599	180,177	7,321,472	3,004,469
Materials and Supplies	851,694	356,216	43,961	1,251,871	461,336
Depreciation	866,652	1,542,739	286,146	2,695,537	328,193
Utilities	666,411	450,494	35,348	1,152,253	19,485
Other	16,491	2,510	4,929	23,930	0
Claims Expense	0	0	0	0	6,289,053
<i>Total Operating Expenses</i>	<u>7,595,505</u>	<u>9,887,457</u>	<u>806,402</u>	<u>18,289,364</u>	<u>11,833,590</u>
<i>Operating Income (Loss)</i>	<u>(95,635)</u>	<u>(1,714,286)</u>	<u>(644,949)</u>	<u>(2,454,870)</u>	<u>16,447</u>
Non-Operating Revenues (Expenses)					
Gain on Sale of Capital Assets	0	0	6,597	6,597	0
Interest	0	38,251	0	38,251	0
Interest and Fiscal Charges	(4,531)	(220,184)	0	(224,715)	0
Bond Issuance Costs	0	(186,207)	0	(186,207)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(4,531)</u>	<u>(368,140)</u>	<u>6,597</u>	<u>(366,074)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>(100,166)</u>	<u>(2,082,426)</u>	<u>(638,352)</u>	<u>(2,820,944)</u>	<u>16,447</u>
Capital Contributions	19,396	0	4,856,435	4,875,831	0
Transfers In	0	0	399,874	399,874	0
Transfers Out	(43,208)	(44,566)	(4,533)	(92,307)	(27,290)
<i>Change in Net Position</i>	<u>(123,978)</u>	<u>(2,126,992)</u>	<u>4,613,424</u>	<u>2,362,454</u>	<u>(10,843)</u>
<i>Net Position Beginning of Year</i>	<u>25,937,640</u>	<u>35,676,164</u>	<u>4,315,746</u>		<u>673,822</u>
<i>Net Position End of Year</i>	<u>\$25,813,662</u>	<u>\$33,549,172</u>	<u>\$8,929,170</u>		<u>\$662,979</u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service funds are reported with business-type activities.

Change in net position of business-type activities

(140,508)

\$2,221,946

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

	Business-Type Activities				Governmental Activities - Internal Service Funds
	Water	Sewer	Airport	Total	
Cash Flows from Operating Activities					
Cash Received From Customers	\$7,270,174	\$8,764,539	\$149,118	\$16,183,831	\$0
Cash Received from Interfund Services Provided	0	0	0	0	11,850,037
Cash Received from Other Governments	660	0	0	660	0
Cash Payments to Suppliers for Goods and Services	(3,770,939)	(5,971,677)	(287,518)	(10,030,134)	(3,510,875)
Cash Payments for Employee Services	(1,699,827)	(1,639,537)	(162,366)	(3,501,730)	(987,032)
Cash Payments for Employee Benefits	(996,365)	(1,034,013)	(93,575)	(2,123,953)	(683,422)
Cash Payments for Claims	0	0	0	0	(6,421,738)
Other Cash Payments	(10,225)	(2,286)	(4,929)	(17,440)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>793,478</u>	<u>117,026</u>	<u>(399,270)</u>	<u>511,234</u>	<u>246,970</u>
Cash Flows from Noncapital Financing Activities					
Intergovernmental	19,396	0	0	19,396	0
Transfers In	0	0	399,874	399,874	0
Transfers Out	(43,208)	(44,566)	(4,533)	(92,307)	(27,290)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(23,812)</u>	<u>(44,566)</u>	<u>395,341</u>	<u>326,963</u>	<u>(27,290)</u>
Cash Flows From Capital and Related Financing Activities					
Acquisition of Capital Assets	(462,751)	(600,011)	(38,569)	(1,101,331)	(80,094)
Proceeds from Sale of Capital Assets	0	0	10,000	10,000	0
Principal Paid on General Obligation Bonds	0	(535,000)	0	(535,000)	0
Interest Paid on General Obligation Bonds	0	(213,530)	0	(213,530)	0
Principal Paid on OPWC Loans	(19,381)	0	0	(19,381)	0
Principal Paid on OWDA Loans	(46,882)	(108,821)	0	(155,703)	0
Interest Paid on OWDA Loans	(4,531)	(10,518)	0	(15,049)	0
General Obligation Bonds Issued	0	10,775,000	0	10,775,000	0
Premium on Bond Issuance	0	500,102	0	500,102	0
Bond Issuance Costs	0	(186,207)	0	(186,207)	0
Advance Refunding Escrow	0	(797,154)	0	(797,154)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(533,545)</u>	<u>8,823,861</u>	<u>(28,569)</u>	<u>8,261,747</u>	<u>(80,094)</u>
Cash Flows from Investing Activities					
Interest on Investments	<u>0</u>	<u>38,251</u>	<u>0</u>	<u>38,251</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>236,121</u>	<u>8,934,572</u>	<u>(32,498)</u>	<u>9,138,195</u>	<u>139,586</u>
Cash and Cash Equivalents Beginning of Year	<u>11,582,944</u>	<u>7,464,924</u>	<u>95,341</u>	<u>19,143,209</u>	<u>1,345,024</u>
Cash and Cash Equivalents End of Year	<u>\$11,819,065</u>	<u>\$16,399,496</u>	<u>\$62,843</u>	<u>\$28,281,404</u>	<u>\$1,484,610</u>

(continued)

City of Mansfield, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2016

	Business-Type Activities				Governmental Activities - Internal Service Funds
	Water	Sewer	Airport	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
<i>Operating Income (Loss)</i>	<u>(\$95,635)</u>	<u>(\$1,714,286)</u>	<u>(\$644,949)</u>	<u>(\$2,454,870)</u>	<u>\$16,447</u>
Adjustments:					
Depreciation	866,652	1,542,739	286,146	2,695,537	328,193
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	(229,036)	(131,410)	2,810	(357,636)	0
Intergovernmental Receivable	0	722,778	(15,145)	707,633	0
Materials and Supplies Inventory	(47,092)	(9,780)	(5,699)	(62,571)	20
<i>Decrease in Deferred Outflows of Resources:</i>					
Pension	145,222	156,394	0	301,616	89,368
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	223,976	30,894	(21,493)	233,377	(11,410)
Contracts Payable	(26,025)	(470,936)	0	(496,961)	0
Accrued Wages	26,675	24,649	1,378	52,702	12,890
Intergovernmental Payable	(25,405)	15,367	(2,318)	(12,356)	(27,634)
Claims Payable	0	0	0	0	(132,685)
Net Pension Liability	(21,679)	(23,348)	0	(45,027)	(13,342)
<i>Decrease in Deferred Inflows of Resources:</i>					
Pension	<u>(24,175)</u>	<u>(26,035)</u>	<u>0</u>	<u>(50,210)</u>	<u>(14,877)</u>
<i>Total Adjustments</i>	<u>889,113</u>	<u>1,831,312</u>	<u>245,679</u>	<u>2,966,104</u>	<u>230,523</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$793,478</u>	<u>\$117,026</u>	<u>(\$399,270)</u>	<u>\$511,234</u>	<u>\$246,970</u>

Noncash Capital Financing Activities

During 2016, upon completion of the airport runway rehabilitation and wind cone project, related assets of \$4,856,435 were transferred from governmental activities to business-type activities. Also, equipment with a book value of \$15,843 was transferred from business-type activities to governmental activities.

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2016

Assets

Equity in Pooled Cash and Cash Equivalents	\$618,613
Cash and Cash Equivalents with Fiscal Agents	175,125
Accounts Receivable	5,425
Taxes Receivable	<u>11,576</u>
<i>Total Assets</i>	<u><u>\$810,739</u></u>

Liabilities

Accounts Payable	\$211,024
Intergovernmental Payable	244,582
Due to Individuals	150,901
Undistributed Assets	<u>204,232</u>
<i>Total Liabilities</i>	<u><u>\$810,739</u></u>

See accompanying notes to the basic financial statements

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 1 – Description of the City and Reporting Entity

The City of Mansfield (the "City") is a charter municipal corporation, incorporated under the laws of the State of Ohio. The City charter provides for an elected mayor, council (six wards, two at-large, and a president), finance director, and law director. In addition, two judges and a clerk of the municipal court are elected. Council members serve four year, staggered terms; the president of council, mayor, finance director, clerk of courts, and law director serve four year terms; and judges serve six year terms.

Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the City. For the City of Mansfield, this includes the agencies and departments that provide the following services: police and fire protection, municipal court system, sewage treatment, water treatment, airport, street maintenance, and parks and recreation, and general administrative services.

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 authorizes the issuance of debt or levying of taxes, or determining the budget, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burden on, the primary government. The City has no component units.

The City participates in a shared risk pool, the Public Entities Pool of Ohio (PEP). This organization is presented in Note 15 to the basic financial statements.

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The statement of net position presents the financial condition of the governmental and business-type activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities and for the business-type activities of the City. 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 earned on grants 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 the 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. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

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. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions 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 purposes 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 deferred outflows of resources and governmental fund liabilities and deferred inflows of resources is reported as fund balance. The following are the City's major governmental funds:

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

Community Development Fund The community development fund accounts for and reports restricted grants received from the Federal Government under the Community Development Block Grant Program, the Home Grant Program, and the Economic Development Loan Repayment Program.

Safety Services Fund The safety services fund accounts for and reports restricted voted income tax revenue collected for police and fire department operations.

Grants Fund The grants fund accounts for and reports restricted federal, state, and/or local grants revenue received by the City for various programs.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

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 The water fund accounts for the City's provision of water treatment and distribution to the residential and commercial users of the City.

Sewer Fund The sewer fund accounts for the City's provision of sanitary sewer service to the residential and commercial users of the City.

Airport Fund The airport fund accounts for the City's airport facility operations.

Internal Service Funds The internal service funds account for the financing or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. The City's internal service funds account for the operations of garage services, information technology, utility collections, health insurance, property and liability insurance, and workers' compensation.

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City's only fiduciary funds are agency funds. The agency funds are used for Ohio State Patrol (OSP) fines, sewer and street openings, building security, payroll, demolition appeal bonds, flexible spending accounts, municipal court, transient occupancy tax, and board of standards assessments.

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the City are included on the Statement of Net Position. The Statement of Activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources are generally included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on 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 statements and the statement for governmental funds.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows/inflows of resources and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-exchange Transactions Revenue 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 a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that 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 of year-end.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). 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 a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the City, deferred outflows of resources include pension and a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. The deferred outflows related to pension are explained in Note 16.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the City, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the City unavailable revenue includes delinquent property taxes, income taxes, charges for services, special assessments, intergovernmental grants and other revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities found on page 19. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 16).

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized when 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 the governmental funds.

Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount Council may appropriate. The appropriations ordinance is Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of budgetary control has been established by City Council at the function level of expenditures by personal services and all other expenditure categories within each department for all funds pursuant to Ohio Revised Code Section 5705.38(C). Budgetary modifications may only be made by ordinance of the City Council at the legal level of control. The Finance Director has been authorized to allocate appropriations within expenditure categories as appropriated by Council. Budgetary statements are presented beyond the legal level of control for informational purposes only.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Finance Director. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended official certificate of estimated resources when the original and final appropriations were enacted by Council.

The appropriations ordinance is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts on the budgetary statements 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 Council during the year.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the City is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through City records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

"Cash and cash equivalents with fiscal agents" in the agency funds represents the payroll account.

During 2016, investments were limited to federal home loan mortgage corporation bonds, federal national mortgage association bonds, federal farm credit bank bonds, and federal home loan bank bonds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the City are presented on the financial statements as cash equivalents.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue is assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2016 amounted to \$251,819, which includes \$174,307 assigned from other City funds.

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws or other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the general fund represent money set aside for unclaimed monies. The City has restricted assets within enterprise funds for debt service and for replacement and improvement of its capital assets.

Inventory

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

Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are valued at their acquisition values as of the date received. 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 an asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

All reported 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 replacements. Depreciation for governmental and business-type capital assets is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	50 years
Land Improvements	7 - 50 years
Machinery and Equipment	5 - 50 years
Infrastructure	12 - 50 years

The City's infrastructure consists of streets, bridges, traffic signals, water lines, sanitary sewer lines, and storm sewer lines.

Interfund Balances

On the fund financial statements, receivables and payables resulting from transactions between funds for services provided or good received and from short-term interfund loans are classified as "interfund receivables/payables." Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Compensated Absences

Compensated absences of the City consist of vacation leave, sick leave, and compensatory time to the extent that payment to the employee for these absences are attributable to services already rendered and are not contingent on a specific event that is outside the control of the City and the employee.

In conformity with GASB Statement No. 16, "Accounting for Compensated Absences," as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements," 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 that the City will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at year end by those employees for whom it is probable they will become eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future. The liability included the employees who are currently eligible to receive termination benefits and the employees who are at least 40 years old with at least 20 years of service and will reach full retirement eligibility in the future.

The total liability for vacation leave, sick leave, and compensatory time has been calculated using the pay rates in effect at the balance sheet date, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments. City employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation, compensatory time and sick leave at various rates.

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

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “matured compensated absences” in the fund from which the compensated absences will be paid.

Pensions

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

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary 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, claims, compensated absences and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, long-term loans and capital leases are recognized as a liability on the governmental fund financial statements when due.

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 the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category 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” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, unless the use of the proceeds from the collection of those receivables is restricted, committed, or assigned.

Restricted Fund balance is reported as 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 that 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 the purposes specified by the legislation.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by the highest level of formal action (ordinance or resolution, as both are equally legally binding) of City Council. Those 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 classification 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 fund balance 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. These amounts are assigned by City Council. In the general fund, assigned amounts represent intended uses established by City Council or a City official delegated that authority by City Charter or ordinance, or by State Statute. State statute authorizes the Finance Director to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. City Council also assigned fund balance for the adopt-a-park program.

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.

The City applies restricted resources first when expenditures are 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 could be used.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activities of the proprietary funds. For the City, these revenues are charges for services for the enterprise and internal service programs. Operating expenses are necessary costs incurred to provide the service for the primary activities of the funds. Revenues and expenses not meeting these definitions are reported as nonoperating.

Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from contributions of resources restricted to capital acquisition.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Internal Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide financial statements. Internal allocations of overhead expenses from one function to another within the same function are eliminated on the statement of activities. Interfund payments for 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 proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Premiums

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are receipted in the year the bonds are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the projects fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Deferred Charge on Refunding

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets.

Net position are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include resources restricted for neighborhood stabilization and unclaimed monies.

The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

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.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 3 – Changes in Accounting Principles

For 2016, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application,” GASB Statement No. 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,” GASB Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” GASB Statement No. 77, “Tax Abatement Disclosures,” and GASB Statement No. 82, “Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73.”

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the City’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, Accounting and Financial Reporting for Pensions, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, Financial Reporting for Pension Plans, and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the City’s financial statements.

GASB Statement No. 76 identifies-in the context of the current governmental financial reporting environment-the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the City’s financial statements.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the City’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the City’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 – Accountability and Compliance

Accountability

The deficits in the garage operating and utility collections internal service funds of \$187,047 and \$354,159, respectively, at December 31, 2016, were caused by the application of generally accepted accounting principles to these funds. The general fund is liable for the deficit in these funds and provides transfers when cash is required, not when accruals occur.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 5 – Budgetary Basis of Accounting

While the City is reporting financial position, results of operations, and changes in fund balance/net position on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The statement of revenues, expenditures and changes in fund balances - budget (non-GAAP basis) and actual presented for the general and major special revenue funds 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 as follows:

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Unrecorded cash represents amounts received by not included as revenue on the budgetary statements, but which are reported on the operating statements prepared using GAAP.
3. Investments are reported at cost (budget) rather than fair value (GAAP).
4. Budgetary revenues and expenditures of the separation and budget stabilization funds are classified to general fund for GAAP Reporting.
5. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
6. Encumbrances are treated as expenditures (budget) rather than restricted, committed or assigned fund balance (GAAP).
7. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and for the major special revenue funds.

	Net Change in Fund Balances			
	General	Community Development	Safety Services	Grants Fund
GAAP Basis	\$1,373,952	\$36,938	\$804,451	(\$19,116)
Net Adjustment for Revenue Accruals	1,317,210	106,629	17,815	20,237
Beginning Unrecorded Cash	11,777	0	6,515	132
Ending Unrecorded Cash	(8,437)	0	(6,138)	(2,132)
Beginning Change in Fair Value of Investments	15,099	0	0	0
Ending Change in Fair Value of Investments	174,478	0	0	0
Advances In	0	0	0	60,114
Advances Out	(60,114)	0	0	0
Perspective Differences:				
Separation	377,153	0	0	0
Budget Stabilization	(1,191,896)	0	0	0
Net Adjustment for Expenditure Accruals	(1,391,219)	(86,091)	54,673	(211,614)
Adjustments for Encumbrances	(662,049)	(211,490)	(554,549)	(370,046)
Budget Basis	<u>(\$44,046)</u>	<u>(\$154,014)</u>	<u>\$322,767</u>	<u>(\$522,425)</u>

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 6 – Deposits and Investments

The City is a charter City and has adopted an investment policy through City ordinance. The City has elected to follow the provisions of State statute.

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

Inactive deposits are public deposits that 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.

Interim monies held by the City can 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 obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio, and with certain limitations, bonds and other obligations of political subdivisions of the State of Ohio;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred eighty days in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

8. Written repurchase agreements in the securities described in (1) or (2) provided the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days.

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.

The City may also invest monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds of any municipal corporation, village, county, township, or other political subdivision of this State, as to which there is no default of principal, interest or coupons; and
3. Obligations of the City.

Cash on Hand

At December 31, 2016, the City had \$55,612 in undeposited cash on hand which is included on the financial statements of the City as part of "Equity in Pooled Cash and Cash Equivalents."

Deposits

Custodial credit risk is the risk that in the event of bank failure, the City's deposits may not be returned to it. Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution, by surety company bonds or by a single collateral pool established by the financial institution. In accordance with Chapter 135 of the Ohio Revised Code, any public depository receiving deposits pursuant to an award of City funds shall be required to pledge security for repayment of all public moneys. The City has no investment policy dealing with deposit custodial risk beyond the requirement in State statute that requires securities purchased pursuant to this division shall be delivered into the custody of the Finance Director or an agent designated by the Finance Director.

At year-end, the carrying amount of the City's deposits was \$33,853,717 and the bank balance was \$33,607,222. Of the uninsured bank balance, \$15,250,000 was collateralized with securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose fair value at all times shall be at least one hundred five percent of the deposits being secured.

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

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Investments

Investments are reported at fair value. As of December 31, 2016, the City had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Fair Value - Level Two Inputs:				
Federal Home Loan Mortgage Corporation Bonds	\$1,001,056	Less than one year	AA+	5.17 %
Federal Home Loan Mortgage Corporation Bonds	995,522	Less than two years	AA+	5.14
Federal Home Loan Mortgage Corporation Bonds	1,964,578	Less than four years	AA+	10.14
Federal Farm Credit Bank Bonds	998,421	Less than one year	AA+	5.15
Federal Farm Credit Bank Bonds	1,986,260	Less than two years	AA+	10.26
Federal Farm Credit Bank Bonds	994,222	Less than three years	AA+	5.13
Federal Farm Credit Bank Bonds	2,969,901	Less than four years	AA+	15.33
Federal Home Loan Bank Bonds	999,676	Less than one year	AA+	5.16
Federal Home Loan Bank Bonds	995,021	Less than three years	AA+	5.14
Federal Home Loan Bank Bonds	969,527	Less than five years	AA+	5.01
Federal National Mortgage Association Bonds	598,016	Less than one year	AA+	3.09
Federal National Mortgage Association Bonds	2,960,127	Less than three years	AA+	15.28
Federal National Mortgage Association Bonds	1,936,570	Less than five years	AA+	10.00
Total Investments	<u>\$19,368,897</u>			<u>100.00 %</u>

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The preceding chart identifies the City's recurring fair value measurements as of December 31, 2016. The City's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Interest Rate Risk As a means of limiting its exposure to fair value losses caused by rising interest rates, the City's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the City's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
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Credit Risk Credit Risk is addressed by the City's investment policy by the requirements that all investments are authorized by Ohio Revised Code and that the portfolio be diversified both by types of investment and issuer. All investments of the City carry a rating of AA+ by Standard and Poor's and Moody's Investor Services, respectively.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City has no investment policy dealing with investment custodial risk beyond the requirement in State statute that requires securities purchased pursuant to this division shall be delivered into the custody of the Finance Director or an agent designated by the Finance Director.

Concentration of Credit Risk is defined by the Governmental Accounting Standards Board as having five percent or more invested in the securities of a single issuer. The City's investment policy places no limit on the amount it may invest in any one issuer.

Note 7 – Receivables

Receivables at December 31, 2016, consisted primarily of municipal income taxes, property taxes, special assessments, intergovernmental receivables arising from grants, entitlements and shared revenues, interest, loans, and accounts (billings for user charged services).

No allowance for doubtful accounts has been recorded because uncollectible amounts are expected to be insignificant. All receivables except property taxes are expected to be received within one year. Property taxes although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Special assessments in the general fund and boulevard assessment fund are expected to be collected within one year. At December 31, 2016, the amount of delinquent special assessments was \$246,701 in the general fund.

The community development block grant monies loaned to local businesses are reported as loans receivable and are considered collectible in full.

Property Taxes

Property taxes include amounts levied against all real and public utility property located in the City. Property tax revenue received during 2016 for real and public utility property taxes represents collections of 2015 taxes.

2016 real property taxes were levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The full tax rate for all City operations for the year ended December 31, 2016, was \$3.60 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2016 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property	
Residential/Agricultural	\$357,745,190
Commercial Industrial/PU	167,160,560
Public Utility Property	<u>27,829,710</u>
Total Assessed Value	<u><u>\$552,735,460</u></u>

The Richland County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Mansfield. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as receivable and revenue while on the modified accrual basis the revenue has been recorded as deferred inflows of resources – unavailable revenue.

Income Tax

The City levies a municipal income tax of 2.00 percent on salaries, wages, commissions and other compensation, and net profits earned within the City as well as incomes of residents earned outside of the City. In November 2013, an increase of 0.25 percent was passed which increased the income tax rate from 1.75 percent. This increase was effective January 1, 2014, on substantially all income earned within the City. Residents of the City are granted a credit up to one percent for taxes paid to other municipalities. Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, income tax revenues receipted for 2016, after income tax department expenditures, are credited to the following funds: general, safety services, parks and recreation, demolition, street lighting and street resurfacing. The income tax receivable amounts are based on the 2017 allocation.

Intergovernmental Receivables

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>
Governmental Activities:	
CDBG and HOME Grants	\$1,530,991
Gasoline Tax	693,260
Local Government	659,793
FAA Grant	316,002
Clean Ohio Assistance Grant	277,980
Richland County Judges Salary Reimbursement	268,529
	(continued)

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	<u>Amounts</u>
Governmental Activities:	
Motor Vehicle Registrations	\$245,093
COPS Hiring Grant	128,627
Homestead and Rollback	119,000
Abandoned Gas Station Clean-Up Grant	67,305
Community Corrections Grant	64,874
Liquor Permits	55,000
Probation Grant	51,841
Cents Per Gallon Tax	34,684
Forensic Science Grants	27,816
School Contracts	26,142
Family Violence Grant	20,516
Indigent Driver Alcohol Treatment and Monitoring	18,038
Public Defender Reimbursement	17,709
Law Enforcement Training Grant	17,160
Violent Crimes Grant	16,299
Mansfield City School District for Resource Officer	13,000
Crime Victims Grant	9,287
ODOT Grants	9,092
Miscellaneous	7,681
Total	<u><u>\$4,695,719</u></u>
Business-Type Activities:	
Sewer Usage Reimbursement	\$829,194
Ohio Air National Guard Contract	30,290
Total	<u><u>\$859,484</u></u>

Note 8 – Tax Abatements

As of December 31, 2016, the City of Mansfield provided real estate tax abatements through two programs: The Community Reinvestment Area (CRA) Tax Abatements and Enterprise Zone Tax Exemptions.

Community Reinvestment Area (CRA)

Pursuant to Ohio Revised Code Chapter 5709, the City established a Community Reinvestment Area to provide property tax abatements to encourage investment in real property and the creation of jobs. Abatements are obtained through application by the property owner, including proof that the investments in real property and job creation have been made, and equal 100 percent of the additional property tax resulting from the increase in assessed value as a result of the improvement. The amount of the abatement is deducted from the recipient's tax bill.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Enterprise Zone Tax Exemptions

Pursuant to Ohio Revised Code Chapter 5709, the City established an Enterprise Zone to provide property tax abatements to encourage investment in real property and the creation and retention of jobs. Abatements are obtained through application by the entity that owns the property, including proof that the minimum investment and/or job creation or retention has been made, and equal 100 percent of the additional property tax resulting from the increase is assessed value as a result of the improvement. The amount of the abatement is deducted from the recipient's tax bill.

The information relevant to the disclosure of those programs for the year ended December 31, 2016, is as follows:

Tax Abatement Program	Amount of 2016 Taxes Abated
<i>Community Reinvestment Area (CRA):</i>	
Development of Property and Employment	\$36,700
<i>Enterprise Zone Tax Exemptions:</i>	
Development of Property and Employment	71,018

Note 9 – Interfund Transactions

Interfund Transfers

Interfund transfers for the year ended December 31, 2016, consisted of the following, as reported in the fund financial statements:

Transfers to	Transfers from		
	General	Safety Services	Other Governmental Funds
General	\$0	\$321,628	\$28,011
Safety Services	11,282,845	0	0
Grants	259,500	138,462	0
Other Governmental Funds	659,869	175,614	59,402
Airport Enterprise Fund	399,874	0	0
Total	<u>\$12,602,088</u>	<u>\$635,704</u>	<u>\$87,413</u>

(continued)

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Transfers to	Transfers from (continued)				Total
	Water	Sewer	Airport	Internal Service Funds	
General	\$43,208	\$44,566	\$4,533	\$27,290	\$469,236
Safety Services	0	0	0	0	11,282,845
Grants	0	0	0	0	397,962
Other Governmental Funds	0	0	0	0	894,885
Airport Enterprise Fund	0	0	0	0	399,874
Total	<u>\$43,208</u>	<u>\$44,566</u>	<u>\$4,533</u>	<u>\$27,290</u>	<u>\$13,444,802</u>

The transfers in to the general fund were for the other funds' share of compensated absences costs. Transfers to other funds were to support the operations of those funds, provide matching funds for grants and provide resources for debt payments.

Interfund Balances

At December 31, 2016, the grant fund owed \$60,114 to the general fund for services provided. This interfund balance will be paid back within one year.

Note 10 – Assets Held for Resale

Assets held for resale represents property acquired by the City to be resold for future economic development. During 2016, a former business owner relinquished vacant buildings, located on City owned land, to the City at no cost. The City sold these buildings to 84 Lumber for their truss building operation. Proceeds from the sale were used to pay down existing debt from prior land development.

Note 11 – Capital Assets

Capital asset activity for the year ended December 31, 2016, was as follows:

	Balance 12/31/15	Additions	Deletions	Balance 12/31/16
Governmental Activities				
<i>Capital Assets, not being depreciated:</i>				
Land	\$3,613,407	\$8,000	(\$98,731)	\$3,522,676
Construction in Progress	8,888,098	2,226,240	(9,818,793)	1,295,545
<i>Total Capital Assets, not being depreciated</i>	<u>\$12,501,505</u>	<u>\$2,234,240</u>	<u>(\$9,917,524)</u>	<u>\$4,818,221</u>
				(continued)

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	Balance 12/31/15	Additions	Deletions	Balance 12/31/16
Governmental Activities				
<i>Capital Assets, being depreciated:</i>				
Land Improvements	\$17,997,633	\$680,163	\$0	\$18,677,796
Buildings and Improvements	15,707,607	297,277	0	16,004,884
Machinery and Equipment	14,810,717	2,506,394	(387,608)	16,929,503
Infrastructure	138,445,203	6,513,623	0	144,958,826
<i>Total Capital Assets, being depreciated</i>	<u>186,961,160</u>	<u>9,997,457</u>	<u>(387,608)</u>	<u>196,571,009</u>
Less Accumulated Depreciation:				
Land Improvements	(4,671,058)	(721,642)	0	(5,392,700)
Buildings and Improvements	(9,319,179)	(326,639)	0	(9,645,818)
Machinery and Equipment	(11,890,120)	(1,139,351)	293,749	(12,735,722)
Infrastructure	(99,244,532)	(1,470,264)	0	(100,714,796)
Total Accumulated Depreciation	<u>(125,124,889)</u>	<u>(3,657,896) *</u>	<u>293,749</u>	<u>(128,489,036)</u>
Total Capital Assets being depreciated, net	<u>61,836,271</u>	<u>6,339,561</u>	<u>(93,859)</u>	<u>68,081,973</u>
Governmental Activities Capital Assets, Net	<u><u>\$74,337,776</u></u>	<u><u>\$8,573,801</u></u>	<u><u>(\$10,011,383)</u></u>	<u><u>\$72,900,194</u></u>

*Depreciation expense was charged to governmental functions as follows:

General Government	\$1,130,428
Public Safety	592,432
Transportation	1,882,156
Community Environment	15,024
Leisure Time Activities	<u>37,856</u>
Total Depreciation Expense	<u><u>\$3,657,896</u></u>

	Balance 12/31/15	Additions	Deletions	Balance 12/31/16
Business-Type Activities				
<i>Capital Assets, not being depreciated:</i>				
Land	\$1,851,331	\$0	(\$3,403)	\$1,847,928
Construction in Progress	1,602,631	429,990	(1,288,839)	743,782
<i>Total Capital Assets, not being depreciated</i>	<u>3,453,962</u>	<u>429,990</u>	<u>(1,292,242)</u>	<u>2,591,710</u>
<i>Capital Assets, being depreciated:</i>				
Land Improvements	41,566,694	5,353,235	0	46,919,929
Buildings and Improvements	13,070,376	237,456	0	13,307,832
Machinery and Equipment	10,538,056	627,788	(115,935)	11,049,909
Infrastructure	67,041,106	598,136	0	67,639,242
<i>Total Capital Assets, being depreciated</i>	<u>\$132,216,232</u>	<u>\$6,816,615</u>	<u>(\$115,935)</u>	<u>\$138,916,912</u>

(continued)

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	Balance 12/31/15	Additions	Deletions	Balance 12/31/16
Business-Type Activities				
Less Accumulated Depreciation:				
Land Improvements	(\$28,332,826)	(\$926,165)	\$0	(\$29,258,991)
Buildings and Improvements	(8,417,369)	(195,518)	0	(8,612,887)
Machinery and Equipment	(8,573,449)	(433,135)	115,935	(8,890,649)
Infrastructure	(40,602,806)	(1,140,719)	0	(41,743,525)
Total Accumulated Depreciation	(85,926,450)	(2,695,537)	115,935	(88,506,052)
Total Capital Assets being depreciated, net	46,289,782	4,121,078	0	50,410,860
Business-Type Activities Capital Assets, Net	\$49,743,744	\$4,551,068	(\$1,292,242)	\$53,002,570

During 2016, upon the completion of the airport runway rehabilitation and wind cone project, related assets of \$4,856,435 were transferred from land improvement governmental activities to land improvement business-type activities. Once construction of the asset was completed, the asset was moved to business-type activities. Because of this, no depreciation was recorded in governmental activities.

Note 12 – Long-Term Obligations

The original issue date, interest rate, original issuance and maturity date for each of the City's bonds and loans follows:

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental Activities:			
<i>General Obligation Bonds</i>			
Various Purpose Bonds	2009	4.00 to 6.00 %	\$2,620,000
Refunding Bonds	2013	3.00 to 5.00	2,355,000
Refunding Bonds	2016	2.00 to 4.00	1,885,000
Business-Type Activities:			
<i>General Obligation Bonds</i>			
Various Purpose Bonds	2009	4.00 to 6.00	1,080,000
Refunding Bonds	2016	2.00 to 4.00	775,000
Sewer Bonds	2016	2.00 to 4.00	10,000,000
<i>Loans Payable</i>			
Ohio Water Development Authority Loans	2010	1.00	1,621,072
OPWC Loan - North Wells' Water Line Replacement	1997	0.00	187,620
OPWC Loan - Bowman Street - Cairns Road Water Line	2008	0.00	200,000

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

A schedule of changes in bonds and other long-term obligations of the City during 2016 follows:

	Amounts Outstanding 12/31/15	Additions	Reductions	Amounts Outstanding 12/31/16	Amounts Due in One Year
<i>Governmental Activities:</i>					
<i>General Obligation Bonds:</i>					
Series 2009 Various Purpose Bonds	\$2,080,000	\$0	(\$1,735,000)	\$345,000	\$110,000
Series 2013 Refunding Bonds	1,695,000	0	(225,000)	1,470,000	230,000
Unamortized Premium	38,582	0	(5,512)	33,070	0
Series 2016 Refunding Bonds	0	1,885,000	(50,000)	1,835,000	30,000
Unamortized Premium	0	94,912	(6,779)	88,133	0
<i>Total General Obligation Bonds</i>	<u>3,813,582</u>	<u>1,979,912</u>	<u>(2,022,291)</u>	<u>3,771,203</u>	<u>370,000</u>
<i>Other Long-Term Obligations:</i>					
Capital Lease	113,794	332,452	(144,649)	301,597	102,187
Police and Fire Pension	1,031,820	0	(34,998)	996,822	36,501
Compensated Absences	5,718,736	2,624,596	(2,572,640)	5,770,692	2,581,856
<i>Total Other Long-Term Obligations</i>	<u>6,864,350</u>	<u>2,957,048</u>	<u>(2,752,287)</u>	<u>7,069,111</u>	<u>2,720,544</u>
<i>Net Pension Liability:</i>					
OPERS	8,206,958	3,577,608	0	11,784,566	0
OPF	26,800,685	5,995,107	0	32,795,792	0
<i>Total Net Pension Liability</i>	<u>35,007,643</u>	<u>9,572,715</u>	<u>0</u>	<u>44,580,358</u>	<u>0</u>
<i>Total Governmental Long-Term Liabilities</i>	<u>\$45,685,575</u>	<u>\$14,509,675</u>	<u>(\$4,774,578)</u>	<u>\$55,420,672</u>	<u>\$3,090,544</u>
<i>Business-Type Activities:</i>					
<i>General Obligation Bonds:</i>					
Series 2009 Various Purpose Bonds	\$855,000	\$0	(\$715,000)	\$140,000	\$45,000
Series 2016 Refunding Bonds	0	775,000	(20,000)	755,000	10,000
Unamortized Premium	0	39,279	(2,806)	36,473	0
Series 2016 Sewer Bonds	0	10,000,000	(470,000)	9,530,000	370,000
Unamortized Premium	0	460,823	(32,916)	427,907	0
<i>Total General Obligation Bonds</i>	<u>855,000</u>	<u>11,275,102</u>	<u>(1,240,722)</u>	<u>10,889,380</u>	<u>425,000</u>
<i>Loans Payable:</i>					
OPWC - North Wells' Water Line	14,072	0	(9,381)	4,691	4,691
OPWC - Bowman St. - Cairns Rd. Water Line	125,000	0	(10,000)	115,000	10,000
Ohio Water Development Authority Loans	1,543,801	0	(155,703)	1,388,098	157,264
<i>Total Loans Payable</i>	<u>1,682,873</u>	<u>0</u>	<u>(175,084)</u>	<u>1,507,789</u>	<u>171,955</u>
<i>Net Pension Liability - OPERS:</i>					
Water	1,461,512	637,109	0	2,098,621	0
Sewer	1,573,937	686,115	0	2,260,052	0
<i>Total Net Pension Liability - OPERS</i>	<u>3,035,449</u>	<u>1,323,224</u>	<u>0</u>	<u>4,358,673</u>	<u>0</u>
<i>Total Business-Type Long-Term Liabilities</i>	<u>\$5,573,322</u>	<u>\$12,598,326</u>	<u>(\$1,415,806)</u>	<u>\$16,755,842</u>	<u>\$596,955</u>

General obligation bond issues will be paid through the debt service fund from general property tax revenue and transfers of available income tax revenue. The police and fire pension liability is paid through the safety services special revenue fund using unvoted general property tax revenue. The capital lease will be paid from the safety services and fire capital equipment funds. Compensated absences will be paid from the general fund. There is no repayment schedule for the net pension liability; however, employer pension contributions are made from the same funds as compensated absences. For additional information related to the net pension liability see Note 16.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
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The Various Purpose Bonds issued in 2009 in the amount of \$2,620,000 were to pay the costs of issuance and to pay and retire outstanding notes issued in anticipation of bonds for the following purposes: Constructing, furnishing and equipping the new fire station and improving the City's courtroom security system.

In 2013, the City issued general obligation bonds in the amount of \$2,355,000 to currently refund various purpose bonds previously issued in 2002. The current refunding was undertaken to lower interest costs. The bonds were issued for a ten year period with final maturity on December 1, 2022, and have an interest rate of 3-5 percent.

The 2009 Various Purpose Bonds were issued in the amount of \$1,080,000 to pay and retire outstanding notes issued in anticipation of bonds for the purpose of improving the City's wastewater treatment plant. These bonds are being repaid from the City's sewer fund. These bonds were retired in 2016 with the proceeds of the 2016 Refunding Bonds.

In 2016, the City issued \$2,660,000 in general obligation bonds for the purpose of refunding a portion of the 2009 refunding bond issue in order to take advantage of lower interest rates. The bonds were issued for a fourteen year period with a final maturity at December 1, 2029, and have an interest rate of 2-4 percent. The bonds will be retired from the debt service and sewer enterprise funds. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. As a result, \$2,300,000 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the City's financial statements. The City decreased its total debt service payments by \$233,623 as a result of the advance refunding. The City also incurred an economic gain (difference between the present values of the old and new debt service payments) of \$206,544 and incurred an accounting loss of \$436,586 (difference between amount paid to bond escrow agent and the refunding amount), which is shown in the following table:

	Governmental 2009 Refunding Bonds	Sewer 2009 Refunding Bonds	Total 2009 Refunding Bonds
Serial Bonds	\$1,630,000	\$670,000	\$2,300,000
Amount Paid to Refunded Bond Escrow Agent	(1,939,432)	(797,154)	(2,736,586)
2016 Refunding Accounting Loss	<u>(\$309,432)</u>	<u>(\$127,154)</u>	<u>(\$436,586)</u>

An analysis of the principal refunding follows:

	Governmental 2009 Refunding Bonds	Sewer 2009 Refunding Bonds	Total 2009 Refunding Bonds
Outstanding at December 31, 2015	\$2,080,000	\$855,000	\$2,935,000
Amount Refunded	(1,630,000)	(670,000)	(2,300,000)
Principal Paid in 2016	<u>(105,000)</u>	<u>(45,000)</u>	<u>(150,000)</u>
Outstanding Principal at December 31, 2016	<u>\$345,000</u>	<u>\$140,000</u>	<u>\$485,000</u>

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The 2016 Sewer Bonds were issued in the amount of \$10,000,000 for the purpose of renovating, improving, and increasing the capacity of the City's wastewater treatment plant and sanitary sewer system. The bonds were issued for a twenty year period with maturity on December 1, 2035, and have an interest rate of 2-4 percent. The bonds were sold at a premium of \$460,823. These bonds are being repaid from the City's sewer enterprise fund.

The OWDA and OPWC enterprise fund loans are being paid from water and sewer fund user fees. In the event that the water and sewer funds would fail to pay the loans, payment would be made by any general tax revenues collected in the general fund.

The City's overall debt margin was \$54,584,745 and the unvoted legal debt margin was \$26,947,972 at December 31, 2016.

Principal and interest requirements to retire the long-term obligations at December 31, 2016, are as follows:

Governmental Activities						
	General Obligation Bonds			Police and Fire Pension Liability		
	Principal	Interest	Total	Principal	Interest	Total
2017	\$370,000	\$105,481	\$475,481	\$36,501	\$41,981	\$78,482
2018	380,000	95,607	475,607	38,069	40,413	78,482
2019	395,000	85,275	480,275	39,704	38,778	78,482
2020	415,000	71,975	486,975	41,409	37,073	78,482
2021	420,000	61,175	481,175	43,188	35,294	78,482
2022-2026	1,100,000	183,175	1,283,175	245,407	147,003	392,410
2027-2031	570,000	40,800	610,800	302,837	89,572	392,409
2032-2035	0	0	0	249,707	21,453	271,160
Total	<u>\$3,650,000</u>	<u>\$643,488</u>	<u>\$4,293,488</u>	<u>\$996,822</u>	<u>\$451,567</u>	<u>\$1,448,389</u>

Business-Type Activities							
	General Obligation Bonds			Loans Payable			
	Principal	Interest	Total	OPWC Loans	OWDA Loan		
	Principal	Interest	Total	Principal	Principal	Interest	Total
2017	\$425,000	\$319,544	\$744,544	\$14,691	\$157,264	\$13,489	\$170,753
2018	440,000	310,031	750,031	10,000	158,840	11,912	170,752
2019	450,000	300,163	750,163	10,000	160,432	10,320	170,752
2020	460,000	289,912	749,912	10,000	162,041	8,711	170,752
2021	465,000	280,712	745,712	10,000	163,665	7,087	170,752
2022-2026	2,490,000	1,247,288	3,737,288	50,000	585,856	11,775	597,631
2027-2031	2,920,000	825,050	3,745,050	15,000	0	0	0
2032-2035	2,775,000	232,100	3,007,100	0	0	0	0
Total	<u>\$10,425,000</u>	<u>\$3,804,800</u>	<u>\$14,229,800</u>	<u>\$119,691</u>	<u>\$1,388,098</u>	<u>\$63,294</u>	<u>\$1,451,392</u>

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 13 – Leases Payable

Capital Lease Payable

During 2016, the City entered into leases for two equipped EMS trucks. Previously, the City leased three EMS trucks. The lease obligations meet the criteria for capital leases and have been recorded as capital assets on the government-wide statements. The capital assets were capitalized at the present value of the minimum lease payments at the time the leases were entered into.

The assets acquired through the capital leases are as follows:

	Governmental Activities
Machinery and Equipment	\$695,946
Less: Accumulated Depreciation	(198,621)
Current Book Value	<u>\$497,325</u>

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

	Governmental Activities
2017	\$108,236
2018	69,336
2019	69,336
2020	69,335
Total Minimum Lease Payments	316,243
Less: Amount Representing Interest	(14,646)
Total	<u>\$301,597</u>

Operating Leases Payable

The City is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in the City's basic financial statements. Total costs for such leases were \$121,059 for the year ended December 31, 2016. The following is a schedule by year of future minimum rental payments required under operating leases that have initial or remaining noncancellable lease terms as of December 31, 2016:

Year Ended December 31	Amount
2017	\$54,523
2018	45,282
Total minimum payments required	<u>\$99,805</u>

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 14 – Contingencies

Grants

The City received financial assistance from federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the City at December 31, 2016.

Litigation

A class action lawsuit has been brought against the City by police officers alleging wage, hour, and overtime calculation violations of the Fair Labor Standards Act. The dispute is expected to be resolved in 2017, and the outcome is not expected to have a material impact on the financial statements.

Note 15 – Risk Management

The City is exposed to various risks of property and casualty losses, and injuries to employees.

The City belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Risk Services Group, Inc. (York), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

The Pool uses reinsurance and excess risk-sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk-sharing pool; however, they do not discharge the Pool's primary liability for such payments. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, the Pool retains insured risks up to an amount specified in the contracts. (At December 31, 2016, the Pool retained \$350,000 for casualty claims and \$100,000 for property claims). The Board of Directors and York periodically review the financial strength of the Pool and other market conditions to determine the appropriate level of risk the Pool will retain. There has been no significant reduction in coverage from last year.

Financial Position PEP's financial statements (for which an independent audit is still ongoing) conform to generally accepted accounting principles, and preliminarily show the following assets, liabilities and net position at December 31, 2016 and 2015:

Casualty and Property Coverage	2016	2015
Assets	\$42,182,281	\$38,307,677
Liabilities	13,396,700	12,759,127
Net Position - Unrestricted	\$28,785,581	\$25,548,550

City of Mansfield, Ohio
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The casualty coverage assets and net position above include approximately \$11.5 million and \$11.0 million of unpaid claims to be billed to approximately 520 member governments in the future, as of December 31, 2016 and 2015, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The City's share of these unpaid claims collectible in future years is approximately \$861,376. This payable includes subsequent year's contributions due if the City terminates participation, as described in the last paragraph as follows.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed as follows. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

The contributions for the past two years are as follows:

Year	Contributions to PEP
2016	\$422,158
2015	414,537

After completing one year of membership, members may withdraw on each anniversary date of the date they joined PEP, provided they give written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligations to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to withdrawal.

The City obtained insurance coverage from the Pool for losses relating to general liability, law enforcement liability, public officials liability, auto liability/physical damage, and property coverage. The City carries additional insurance coverage for other risks including aviation liability.

Settled claims have not exceeded insurance coverage in any of the past three years and there has been no significant reduction in coverage from the prior year.

Workers' Compensation

Workers' compensation claims are covered through the City's participation in the State of Ohio's program. The City pays the State Workers' Compensation System a premium based on accident history and administrative costs. The City also pays unemployment claims to the State of Ohio as incurred.

Medical and Dental Benefits

The City has elected to provide employee medical and dental benefits through a self-insured program. The City maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a medical plan with a \$200 single and \$400 family deductible. The City uses a third party administrator to review, process, and pay all claims on behalf of the City.

City of Mansfield, Ohio
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The City purchases stop-loss coverage for claims in excess of \$200,000 per employee, per year and an aggregate of \$1,000,000 for the basic PPO plans. The City pays into the self-insurance internal service fund \$661 for single coverage and \$1,648 per family coverage per employee per month and employees pay an additional amount per month. For the PPO option plan, the City pays \$641 for single and \$1,597 for family. This premium is paid by the fund that pays the salary of the employee and is based on historical cost information.

The claims liability of \$657,516 reported in the Internal Service fund at December 31, 2016, is estimated by a third party administrator and is based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims liability amounts in 2015 and 2016 are as follows on the next page:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2015	\$614,114	\$6,132,602	\$5,956,515	\$790,201
2016	790,201	6,289,053	6,421,738	657,516

Note 16 – Defined Benefit Pension Plans

Net Pension Liability

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

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

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

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

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

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

City of Mansfield, Ohio
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When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	<u>State and Local</u>
2016 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee	10.0 %
2016 Actual Contribution Rates	
Employer:	
Pension	12.0 %
Post-employment Health Care Benefits	2.0
Total Employer	<u>14.0 %</u>
Employee	<u>10.0 %</u>

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$1,487,724 for 2016. Of this amount, \$207,369 is reported as an intergovernmental payable.

Plan Description – Ohio Police & Fire Pension Fund (OPF)

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

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

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before after July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

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The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5 percent for each of the first 20 years of service credit, 2.0 percent for each of the next five years of service credit and 1.5 percent for each year of service credit in excess of 25 years. The maximum pension of 72 percent of the allowable average annual salary is paid after 33 years of service credit.

Under normal service retirement, retired members who are at least 55 years old and have been receiving OPF benefits for at least one year may be eligible for a cost-of-living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit and statutory survivors.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, will receive a COLA equal to either three percent or the percent increase, if any, in the consumer price index (CPI) over the 12-month period ending on September 30 of the immediately preceding year, whichever is less. The COLA amount for members with at least 15 years of service credit as of July 1, 2013, is equal to three percent of their base pension or disability benefit.

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

	<u>Police</u>	<u>Firefighters</u>
2016 Statutory Maximum Contribution Rates		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
 2016 Actual Contribution Rates		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	0.50	0.50
Total Employer	<u>19.50 %</u>	<u>24.00 %</u>
 Employee	12.25 %	12.25 %

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OPF was \$2,272,964 for 2016. Of this amount, \$260,170 is reported as an intergovernmental payable.

In addition to current contributions, the City pays installments on a specific liability of the City incurred when the State of Ohio established the statewide pension system for police and fire fighters in 1967. As of December 31, 2016, the specific liability of the City was \$996,822 payable in semi-annual payments through the year 2035.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF's total pension liability was measured as of December 31, 2015, and was determined by rolling forward the total pension liability as of January 1, 2015, to December 31, 2015. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating entities. On the next page is information related to the proportionate share and pension expense:

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	<u>OPERS</u>	<u>OPF</u>	
Proportion of the Net Pension Liability:			
Current Measurement Date	0.09319900%	0.50980000%	
Prior Measurement Date	<u>0.09321200%</u>	<u>0.51734610%</u>	
Change in Proportionate Share	<u>-0.00001300%</u>	<u>-0.00754610%</u>	
			<u>Total</u>
Proportionate Share of the Net Pension Liability	\$16,143,239	\$32,795,792	\$48,939,031
Pension Expense	\$2,252,091	\$4,664,065	\$6,916,156

At December 31, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>OPF</u>	<u>Total</u>
Deferred Outflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$4,745,105	\$5,337,897	\$10,083,002
City contributions subsequent to the measurement date	<u>1,487,724</u>	<u>2,272,964</u>	<u>3,760,688</u>
Total Deferred Outflows of Resources	<u>\$6,232,829</u>	<u>\$7,610,861</u>	<u>\$13,843,690</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$311,919	\$92,088	\$404,007
Changes in proportion and differences between City contributions and proportionate share of contributions	<u>1,035</u>	<u>313,637</u>	<u>314,672</u>
Total Deferred Inflows of Resources	<u>\$312,954</u>	<u>\$405,725</u>	<u>\$718,679</u>

\$3,760,688 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>	<u>OPF</u>	<u>Total</u>
2017	\$1,037,323	\$1,327,439	\$2,364,762
2018	1,113,198	1,327,439	2,440,637
2019	1,207,811	1,327,439	2,535,250
2020	1,073,819	1,021,767	2,095,586
2021	0	(60,431)	(60,431)
Thereafter	<u>0</u>	<u>(11,481)</u>	<u>(11,481)</u>
Total	<u>\$4,432,151</u>	<u>\$4,932,172</u>	<u>\$9,364,323</u>

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Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuations are presented as follows.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

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The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table as follows displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

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

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
City's proportionate share of the net pension liability	\$25,720,128	\$16,143,239	\$8,065,441

Changes between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the City's net pension liability is expected to be significant.

City of Mansfield, Ohio
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Actuarial Assumptions – OPF

OPF's total pension liability as of December 31, 2015, is based on the results of an actuarial valuation date of January 1, 2015, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OPF's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation, prepared as of January 1, 2015, are presented as follows:

Valuation Date	January 1, 2015
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.25 percent
Projected Salary Increases	4.25 percent to 11 percent
Payroll Increases	3.75 percent
Inflation Assumptions	3.25 percent
Cost of Living Adjustments	2.60 percent and 3.00 percent, simple

Rates of death are based on the RP2000 Combined Table, age-adjusted as follows. For active members, set back six years. For disability retirements, set forward five years for police and three years for firefighters. For service retirements, set back zero years for police and two years for firefighters. For beneficiaries, set back zero years. The rates are applied on a fully generational basis, with a base year of 2009, using mortality improvement Scale AA.

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

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OPF's target asset allocation as of December 31, 2015, are summarized as follows:

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Asset Class	Target Allocation	10 Year Expected Real Rate of Return**	30 Year Expected Real Rate of Return**
Cash and Cash Equivalents	- %	0.00 %	0.00 %
Domestic Equity	16.00	6.50	7.80
Non-US Equity	16.00	6.70	8.00
Core Fixed Income *	20.00	3.50	5.35
Global Inflation Protected Securities*	20.00	3.50	4.73
High Yield	15.00	6.35	7.21
Real Estate	12.00	5.80	7.43
Private Markets	8.00	9.50	10.73
Timber	5.00	6.55	7.35
Master Limited Partnerships	8.00	9.65	10.75
Total	120.00 %		

Note: Assumptions are geometric.

* levered 2x

** Numbers are net of expected inflation

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

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

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

	1% Decrease (7.25%)	Current Discount Rate (8.25%)	1% Increase (9.25%)
City's proportionate share of the net pension liability	\$43,253,256	\$32,795,792	\$23,937,290

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Note 15 – Post-Employment Benefits

Ohio Public Employees Retirement System

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced as follows for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 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 the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust (401(h) Trust) and the 115 Health Care Trust (115 Trust), worked together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both the Traditional Pension and Combined plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment

City of Mansfield, Ohio
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amounts vary depending on the number of covered dependents and the coverage selected. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a Retiree Medical Account (RMA) for Member-Directed Plan members. The employer contribution as a percentage of covered payroll deposited to the RMAs for 2016 was 4.0 percent.

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statements of Changes in Fiduciary Net Position for the year ended December 31, 2016, will reflect a partial year of activity in the 401(h) Trust and VEBA Trust prior to the termination of these trusts as of end of business day June 30, 2016, and the assets and liabilities, or net position, of these trusts being consolidated into the 115 Trust on July 1, 2016.

Substantially all of the City's contribution allocated to fund post-employment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$247,954, \$230,176, and \$234,184, respectively. For 2016, 86.06 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

Ohio 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 post-employment healthcare plan administered by OPF. OPF provides health care benefits including coverage for medical, prescription drug, dental, vision, Medicare Part B Premium, and long-term care to retirees, qualifying benefit recipients and their eligible dependents.

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

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

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

Funding Policy - The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OPF defined benefit pension plan. Participating employers are required 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 fire employer units. Active members do not make contributions to the OPEB Plan.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For 2016, the portion of employer contributions allocated to health care was 0.5 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

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

The City's contribution to OPF for the years ended December 31, 2016, 2015, and 2014 were \$2,326,400, \$2,483,079, and \$2,215,809, respectively, of which \$53,436, \$57,035, and \$50,749, respectively, was allocated to the healthcare plan. For 2016, 88.47 percent has been contributed for both police and firefighters with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

Note 16 – Other Employee Benefits

Compensated Absences

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws. Employees earn vacation leave at varying rates based upon length of service. For sworn police and fire personnel, vacation leave is accrued on January 1 of every year, regardless of the employee's anniversary date. Vacation time will accrue on January 1, 2017, and is not reflected in the financial statements. For sworn police officers, vacation balances unused at December 31 can be carried over and accumulated for up to three years, upon request. Any unused vacation in excess of three years is lost. For all other City employees (except fire personnel), vacation leave is accrued on their anniversary date and the vacation earned may be carried over and accumulated for up to three years. Any unused vacation in excess of three years is lost. These amounts are reflected in the basic financial statements. Upon separation from the City, the employee (or their estate) is paid for their accumulated unused vacation leave balance.

All City employees, excluding firefighters, earn .05769 hours of sick leave for each non-overtime hour in active pay status. Firefighters hired after April 1, 2014, accrue sick leave at a rate of .0577 hours for each non-overtime hour in active pay status. Firefighters hired before April 1, 2014, except the fire chief and assistant fire chiefs, earn .0769 hours of sick leave for each non-overtime hour in active pay status. The fire chief earns .05769 and the assistant fire chiefs earn .0928 hours of sick leave for each non-overtime hour in active pay status. Employees may accrue and carry over all sick leave earned with no limits. Upon separation from the City, employees with at least eight years of service are paid a pro-rata amount of their accumulated unused sick leave. The pro-rata amount is determined in each negotiated work agreement with the City. Members of the AFSCME bargaining unit hired after February 22, 2013, are not eligible for sick leave conversion. Portions of sick leave for eligible employees are accrued within the year of eligibility. Otherwise the cost of sick leave is recorded at the time it is used.

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Life Insurance

The City provides life insurance to its employees through OneAmerica.

Note 17 – Significant Commitments

Contractual Commitments

As of December 31, 2016, the City had the following contractual commitments:

Project	Contract Amount	Amount Paid	Remaining on Contract
Waste Water Treatment Plant Improvement Project	\$6,599,609	\$309,895	\$6,289,714
Street Resurfacing	4,079,523	3,800,725	278,798
GIS Utility Mapping Services	1,150,762	679,937	470,825
Community Development Demolition Projects	1,009,098	133,866	875,232
Street Department Road Salt	448,360	174,639	273,721
Municipal Court Software Project	429,314	44,040	385,274
Waste Water Treatment Plant Sludge Removal	421,650	132,492	289,158
Sewer Flow Monitoring	363,000	321,498	41,502
Fixed Network Installation	360,044	114,394	245,650
Trimble Road Improvement Project	313,850	0	313,850
Touby Run Flood Hazard Reduction	264,666	224,456	40,210
Sewer Inspection and Test Service	200,000	7,668	192,332
Cleanup of Former Mansfield Foundry	177,817	134,668	43,149
Bowman Street Bridge Replacement	174,384	162,979	11,405
Cleanup of Abandoned Gas Station	129,666	92,879	36,787
Municipal Building 5th Floor Remodel	103,333	22,632	80,701
Sanitary Sewer Installation-Lindaire Ln / Rhodes Ave	93,742	0	93,742
Clear Fork Reservoir Seepage Monitoring	60,278	45,475	14,803
Community Development Rehabilitation Projects	55,550	0	55,550
Total	<u>\$16,434,646</u>	<u>\$6,402,243</u>	<u>\$10,032,403</u>

All of the amounts remaining on these contracts were encumbered at year end.

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

<i>Governmental Funds:</i>		<i>Proprietary Funds:</i>	
General	\$662,049	Water	\$1,093,958
Community Development	211,490	Sewer	1,540,603
Safety Services	554,549	Nonmajor Airport	61,751
Grant	370,046		
Other Governmental Funds	<u>8,741,505</u>	Total	<u>\$2,696,312</u>
Total	<u>\$10,539,639</u>	Internal Service Funds	<u>\$198,637</u>

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 18 – Fund Balances

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 the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

Fund Balances	General	Community Development	Safety Services	Grants	Other Governmental Funds	Total
<u>Nonspendable:</u>						
Inventory	\$61,716	\$593	\$69,032	\$15,027	\$505,880	\$652,248
Unclaimed Monies	192,289	0	0	0	0	192,289
<u>Total Nonspendable</u>	<u>254,005</u>	<u>593</u>	<u>69,032</u>	<u>15,027</u>	<u>505,880</u>	<u>844,537</u>
<u>Restricted for:</u>						
Development	0	1,771,035	0	0	0	1,771,035
Donations	0	0	0	0	22,130	22,130
Court Services	0	0	0	0	809,710	809,710
Debt Service	0	0	0	0	197,522	197,522
Grant Programs	0	0	0	241,781	0	241,781
Transportation	0	0	0	0	1,152,906	1,152,906
Law Enforcement	0	0	2,253,546	0	164,131	2,417,677
Indigent Driver Programs	0	0	0	0	220,145	220,145
Boulevard Lawn Improvements	0	0	0	0	3,403	3,403
Parks and Recreation	0	0	0	0	316,988	316,988
Street Lighting	0	0	0	0	30,609	30,609
Demolition	0	0	0	0	1,420,254	1,420,254
Capital Improvements	0	0	0	0	1,911,935	1,911,935
<u>Total Restricted</u>	<u>0</u>	<u>1,771,035</u>	<u>2,253,546</u>	<u>241,781</u>	<u>6,249,733</u>	<u>10,516,095</u>
<u>Committed to:</u>						
Safety Town	8,216	0	0	0	0	8,216
Alarm Monitoring	0	0	0	0	98,520	98,520
Community Advancement	0	0	0	0	29,529	29,529
Industrial Development	0	0	0	0	804,970	804,970
Court Services	0	0	0	0	713,122	713,122
Police Equipment	0	0	0	0	36,841	36,841
Electrical Service Upgrade	0	0	0	0	58,387	58,387
Fire Equipment	0	0	0	0	105,371	105,371
Compensated Absences	1,591,529	0	0	0	0	1,591,529
<u>Total Committed</u>	<u>1,599,745</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,846,740</u>	<u>3,446,485</u>
<u>Assigned to:</u>						
Adopt-a-park	8,399	0	0	0	0	8,399
Purchases on Order:						
Employee Benefits	4,301	0	0	0	0	4,301
Contract Services/Utilities	393,718	0	0	0	0	393,718
Materials and Supplies	41,608	0	0	0	0	41,608
Capital Outlay	111,599	0	0	0	0	111,599
<u>Total Assigned</u>	<u>559,625</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>559,625</u>
Unassigned (Deficit)	10,100,608	0	0	0	0	10,100,608
Total Fund Balances	<u>\$12,513,983</u>	<u>\$1,771,628</u>	<u>\$2,322,578</u>	<u>\$256,808</u>	<u>\$8,602,353</u>	<u>\$25,467,350</u>

City of Mansfield, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

In addition to the preceding fund balance constraints, the City has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the City established by resolution a budget stabilization reserve to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The target balance for the budget stabilization fund is twenty percent of total prior year actual general fund expenditures. It is the intent of the City to limit the use of the budget stabilization fund to address unanticipated, non-recurring needs and action must be authorized by a majority vote of City Council. The balance in the reserve at December 31, 2016, is \$4,534,892.

Note 19 – Subsequent Event

On May 2, 2017, the citizens of Mansfield voted to renew the 0.25 percent street resurfacing income tax and the 0.25 percent PRIDE income tax for an additional four years. The PRIDE levy is used for parks, recreation, demolitions, street lighting and safety services. The renewal levies are scheduled to expire on December 31, 2021.

City of Mansfield, Ohio
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
*Last Three Years (1) **

	2016	2015	2014
City's Proportion of the Net Pension Liability	0.093199%	0.093212%	0.093212%
City's Proportionate Share of the Net Pension Liability	\$16,143,239	\$11,242,407	\$10,988,479
City's Covered Payroll	\$11,508,800	\$11,427,733	\$11,212,938
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	140.27%	98.38%	98.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Although this schedule is intended to show information for ten years, information prior to 2014 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

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

	2016	2015	2014
City's Proportion of the Net Pension Liability	0.50980000%	0.51734610%	0.51734610%
City's Proportionate Share of the Net Pension Liability	\$32,795,792	\$26,800,685	\$25,196,378
City's Covered Payroll	\$11,407,035	\$10,149,764	\$9,798,552
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	287.50%	264.05%	257.14%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.77%	71.71%	73.00%

(1) Although this schedule is intended to show information for ten years, information prior to 2014 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the City's measurement date, which is the prior year end.

City of Mansfield, Ohio
Required Supplementary Information
Schedule of City Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Four Years (1)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$1,487,724	\$1,381,056	\$1,371,328	\$1,457,682
Contributions in Relation to the Contractually Required Contribution	<u>(1,487,724)</u>	<u>(1,381,056)</u>	<u>(1,371,328)</u>	<u>(1,457,682)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll	\$12,397,700	\$11,508,800	\$11,427,733	\$11,212,938
Contributions as a Percentage of Covered Payroll	12.00%	12.00%	12.00%	13.00%

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

City of Mansfield, Ohio
Required Supplementary Information
Schedule of City Contributions
Ohio Police and Fire Pension Fund
Last Four Years (1)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$2,272,964	\$2,426,044	\$2,165,060	\$1,791,736
Contributions in Relation to the Contractually Required Contribution	<u>(2,272,964)</u>	<u>(2,426,044)</u>	<u>(2,165,060)</u>	<u>(1,791,736)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
City Covered Payroll	\$10,687,145	\$11,407,035	\$10,149,764	\$9,798,552
Contributions as a Percentage of Covered Payroll	21.27%	21.27%	21.33%	18.29%

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

Combining and Individual Fund Statements and Schedules

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Street Construction, Maintenance and Repair Fund To account for and report State-levied and controlled gasoline tax and vehicle license fees restricted for routine street maintenance.

State Highway Fund To account for and report restricted State gasoline tax and motor vehicle registration fees for maintenance of State highways within the City.

Alarm Monitoring Fund To account for and report monies committed for monitoring residential and commercial alarm systems.

Regional Community Advancement Fund To account for and report grants and other miscellaneous contracts committed for the operation of the City's Regional Community Advancement building on Bowman Street.

Drug Enforcement Fund To account for and report the mandatory fines received from the prosecution of misdemeanor drug offenses which are restricted for drug education.

Drug Law Enforcement Fund To account for and report the deposit and expenditure of mandatory fines for drug trafficking offenses which are restricted for law enforcement.

Law Enforcement Fund To account for and report monies collected from the sale of contraband which are restricted for law enforcement.

Permissive Sales Tax Fund To account for and report the distribution of sales tax collected by Richland County. Monies are restricted for road improvements on state highways, county roads entering the City, or streets with a common border with another entity, or for other purposes as permitted by the County.

Industrial Development Fund To account for miscellaneous revenues committed for the promotion and development of the local industrial environment.

Indigent Drivers Alcohol Treatment Fund To account for and report monies received through the enforcement and implementation of Ohio traffic laws governing operation of a motor vehicle while under the influence of alcohol which are restricted for treatment programs.

Indigent Drivers Alcohol Monitoring Fund To account for and report monies received through the enforcement and implementation of Ohio traffic laws governing operation of a motor vehicle while under the influence of alcohol which are restricted for the purchase of alcohol monitoring devices.

Court Computerization Fund To account for and report court fees restricted for the purpose of funding the computerization of the court.

Legal Research Fund To account for and report court fees restricted for the purpose of making computerized legal research services available.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Probation Services Fund To account for and report monies received by the Municipal Court Department of Probation for monthly probation supervision fees which are restricted to court services.

Court Costs Fund To account for and report additional fees and costs imposed by the Mansfield Municipal Court committed for improvements and maintenance of the City's court facilities.

Boulevard Assessments Fund To account for and report the receipt and use of special assessments levied against properties in the Glenwood and Parkwood Boulevard areas restricted for the improvement of the lawn strips in the middle of these boulevards.

PAL Donations Fund To account for and report private donations restricted for miscellaneous operating expenses of the local Police Athletic League (PAL) program.

DARE Donations Fund To account for and report private donations restricted for miscellaneous operating expenses of the local Drug Abuse Resistance Education (DARE) program.

K-9 Donations Fund To account for and report private donations restricted for miscellaneous operating expenses of the City's K-9 program.

Donations Against Injection Wells Fund To account for and report private donations restricted for professional services associated with the opposition to the construction of injection wells. This fund did not have any budgetary activity in 2016, therefore, budgetary information is not provided.

Parks and Recreation Fund To account for and report municipal income taxes restricted for parks and recreation projects and programs.

Street Lighting Fund To account for and report municipal income taxes restricted to pay the costs of electricity for street lighting.

Demolition Fund To account for and report municipal income taxes restricted to pay the costs of demolishing old buildings within the City.

Separation Fund To account for and report the accumulation of resources for the payment of sick leave, vacation leave, and compensatory time off upon retirement. This fund is included with the general fund for GAAP reporting.

Budget Stabilization Fund To account for and report the accumulation of resources for future budgetary needs. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

Nonmajor Debt Service Fund

The debt service fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest.

Debt Service Fund To account for and report financial resources that are restricted for the payment of debt principal and interest.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Street Resurfacing Fund To account for and report the one quarter percent income tax collections restricted solely for the resurfacing of City Streets.

Ohio Public Works Commission Fund To account for and report grant money received from the Ohio Public Works Commission which is restricted for construction and improvement projects.

Reid Industrial Park Project Fund To account for and report loan proceeds and grant funds from the Ohio Department of Development and the Ohio Air National Guard restricted for infrastructure improvements to a new industrial park near the Mansfield Lahm Airport.

Police Capital Equipment Fund To account for and report transfers from the general fund as part of the Selective Traffic Enforcement Program (STEP) committed for the purchase of police equipment.

Electrical Service Upgrade Fund To account for and report transfers from the general fund committed to pay the costs of an electrical service upgrade.

Fire Capital Equipment Fund To account for and report charges for services committed for the purchase of fire equipment.

City of Mansfield, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,148,428	\$197,522	\$2,144,708	\$7,490,658
Income Taxes Receivable	252,084	0	510,771	762,855
Accounts Receivable	74,618	0	0	74,618
Intergovernmental Receivable	1,017,217	0	0	1,017,217
Accrued Interest Receivable	36,669	0	0	36,669
Loans Receivable	571,139	0	0	571,139
Special Assessments Receivable	13,264	0	0	13,264
Materials and Supplies Inventory	505,880	0	0	505,880
<i>Total Assets</i>	<u>\$7,619,299</u>	<u>\$197,522</u>	<u>\$2,655,479</u>	<u>\$10,472,300</u>
Liabilities				
Accounts Payable	\$165,691	\$0	\$1,745	\$167,436
Contracts Payable	24,156	0	210,308	234,464
Accrued Wages	66,363	0	0	66,363
Intergovernmental Payable	52,344	0	0	52,344
<i>Total Liabilities</i>	<u>308,554</u>	<u>0</u>	<u>212,053</u>	<u>520,607</u>
Deferred Inflows of Resources				
Unavailable Revenue	1,018,448	0	330,892	1,349,340
Fund Balances				
Nonspendable	505,880	0	0	505,880
Restricted	4,140,276	197,522	1,911,935	6,249,733
Committed	1,646,141	0	200,599	1,846,740
<i>Total Fund Balances</i>	<u>6,292,297</u>	<u>197,522</u>	<u>2,112,534</u>	<u>8,602,353</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$7,619,299</u>	<u>\$197,522</u>	<u>\$2,655,479</u>	<u>\$10,472,300</u>

City of Mansfield, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Municipal Income Tax	\$1,815,213	\$0	\$3,654,918	\$5,470,131
Charges for Services	192,979	0	75,000	267,979
Licenses, Permits and Fees	34,580	0	0	34,580
Fines and Forfeitures	1,241,216	0	0	1,241,216
Intergovernmental	3,083,783	0	0	3,083,783
Contributions and Donations	0	350,000	0	350,000
Special Assessments	3,217	0	0	3,217
Interest	8,840	0	0	8,840
Other	45,394	0	0	45,394
<i>Total Revenues</i>	<u>6,425,222</u>	<u>350,000</u>	<u>3,729,918</u>	<u>10,505,140</u>
Expenditures				
Current:				
General Government	1,530,816	76,432	0	1,607,248
Security of Persons and Property	948,037	0	0	948,037
Transportation	3,788,547	0	0	3,788,547
Community Environment	348,973	0	0	348,973
Leisure Time Activities	904,452	0	0	904,452
Capital Outlay	0	0	3,603,937	3,603,937
Debt Service:				
Principal Retirement	0	380,000	69,336	449,336
Interest and Fiscal Charges	0	94,068	0	94,068
Issuance Costs	0	35,184	0	35,184
<i>Total Expenditures</i>	<u>7,520,825</u>	<u>585,684</u>	<u>3,673,273</u>	<u>11,779,782</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,095,603)</u>	<u>(235,684)</u>	<u>56,645</u>	<u>(1,274,642)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	1,885,000	0	1,885,000
Premium on General Obligation Bonds Issued	0	94,912	0	94,912
Payment to Refunded Bond Escrow Account	0	(1,939,432)	0	(1,939,432)
Sale of Capital Assets	0	83,280	0	83,280
Transfers In	627,573	235,016	32,296	894,885
Transfers Out	(87,413)	0	0	(87,413)
<i>Total Other Financing Sources (Uses)</i>	<u>540,160</u>	<u>358,776</u>	<u>32,296</u>	<u>931,232</u>
<i>Net Change in Fund Balances</i>	<u>(555,443)</u>	<u>123,092</u>	<u>88,941</u>	<u>(343,410)</u>
<i>Fund Balances Beginning of Year</i>	<u>6,847,740</u>	<u>74,430</u>	<u>2,023,593</u>	<u>8,945,763</u>
<i>Fund Balances End of Year</i>	<u>\$6,292,297</u>	<u>\$197,522</u>	<u>\$2,112,534</u>	<u>\$8,602,353</u>

City of Mansfield, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	Street Construction, Maintenance and Repair	State Highway	Alarm Monitoring	Regional Community Advancement	Drug Enforcement
Assets					
Equity in Pooled Cash and Cash Equivalents	\$350,752	\$16,888	\$99,204	\$39,921	\$5,757
Income Taxes Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	900,059	72,978	0	26,142	0
Accrued Interest Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Materials and Supplies Inventory	497,667	0	0	0	0
<i>Total Assets</i>	<u>\$1,748,478</u>	<u>\$89,866</u>	<u>\$99,204</u>	<u>\$66,063</u>	<u>\$5,757</u>
Liabilities					
Accounts Payable	\$64,776	\$0	\$684	\$6,885	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages	29,489	0	0	6,179	0
Intergovernmental Payable	22,669	0	0	2,674	0
<i>Total Liabilities</i>	<u>116,934</u>	<u>0</u>	<u>684</u>	<u>15,738</u>	<u>0</u>
Deferred Inflows of Resources					
Unavailable Revenue	745,820	60,472	0	20,796	0
Fund Balances					
Nonspendable	497,667	0	0	0	0
Restricted	388,057	29,394	0	0	5,757
Committed	0	0	98,520	29,529	0
<i>Total Fund Balances</i>	<u>885,724</u>	<u>29,394</u>	<u>98,520</u>	<u>29,529</u>	<u>5,757</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,748,478</u>	<u>\$89,866</u>	<u>\$99,204</u>	<u>\$66,063</u>	<u>\$5,757</u>

<u>Drug Law Enforcement</u>	<u>Law Enforcement</u>	<u>Permissive Sales Tax</u>	<u>Industrial Development</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Indigent Drivers Alcohol Monitoring</u>	<u>Court Computerization</u>
\$32,097	\$126,332	\$737,136	\$205,819	\$186,149	\$33,726	\$268,180
0	0	0	0	0	0	0
0	0	0	0	1,781	218	12,397
0	0	0	0	15,987	2,051	0
0	0	0	36,669	0	0	0
0	0	0	571,139	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	3,421
<u>\$32,097</u>	<u>\$126,332</u>	<u>\$737,136</u>	<u>\$813,627</u>	<u>\$203,917</u>	<u>\$35,995</u>	<u>\$283,998</u>
\$55	\$0	\$0	\$35	\$3,300	\$480	\$15,537
0	0	1,681	0	0	0	0
0	0	0	2,873	0	0	1,988
0	0	0	5,749	0	0	894
<u>55</u>	<u>0</u>	<u>1,681</u>	<u>8,657</u>	<u>3,300</u>	<u>480</u>	<u>18,419</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,987</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	3,421
32,042	126,332	735,455	0	184,630	35,515	262,158
0	0	0	804,970	0	0	0
<u>32,042</u>	<u>126,332</u>	<u>735,455</u>	<u>804,970</u>	<u>184,630</u>	<u>35,515</u>	<u>265,579</u>
<u>\$32,097</u>	<u>\$126,332</u>	<u>\$737,136</u>	<u>\$813,627</u>	<u>\$203,917</u>	<u>\$35,995</u>	<u>\$283,998</u>

(continued)

City of Mansfield, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016

	Legal Research	Probation Services	Court Costs	Boulevard Assessments	PAL Donations
Assets					
Equity in Pooled Cash and Cash Equivalents	\$310,388	\$232,976	\$686,647	\$3,403	\$4,091
Income Taxes Receivable	0	0	0	0	0
Accounts Receivable	3,723	6,842	49,657	0	0
Intergovernmental Receivable	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	13,264	0
Materials and Supplies Inventory	0	3,718	37	0	0
<i>Total Assets</i>	<u>\$314,111</u>	<u>\$243,536</u>	<u>\$736,341</u>	<u>\$16,667</u>	<u>\$4,091</u>
Liabilities					
Accounts Payable	\$0	\$2,284	\$31	\$0	\$2,000
Contracts Payable	0	0	0	0	0
Accrued Wages	0	2,840	14,471	0	0
Intergovernmental Payable	0	1,253	8,680	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>6,377</u>	<u>23,182</u>	<u>0</u>	<u>2,000</u>
Deferred Inflows of Resources					
Unavailable Revenue	0	0	0	13,264	0
Fund Balances					
Nonspendable	0	3,718	37	0	0
Restricted	314,111	233,441	0	3,403	2,091
Committed	0	0	713,122	0	0
<i>Total Fund Balances</i>	<u>314,111</u>	<u>237,159</u>	<u>713,159</u>	<u>3,403</u>	<u>2,091</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$314,111</u>	<u>\$243,536</u>	<u>\$736,341</u>	<u>\$16,667</u>	<u>\$4,091</u>

DARE Donations	K-9 Donations	Donations Against Injection Wells	Parks and Recreation	Street Lighting	Demolition	Total Nonmajor Special Revenue Funds
\$2,257	\$17,991	\$4,065	\$313,405	\$64,506	\$1,406,738	\$5,148,428
0	0	0	110,916	40,333	100,835	252,084
0	0	0	0	0	0	74,618
0	0	0	0	0	0	1,017,217
0	0	0	0	0	0	36,669
0	0	0	0	0	0	571,139
0	0	0	0	0	0	13,264
0	0	0	1,037	0	0	505,880
<u>\$2,257</u>	<u>\$17,991</u>	<u>\$4,065</u>	<u>\$425,358</u>	<u>\$104,839</u>	<u>\$1,507,573</u>	<u>\$7,619,299</u>
\$0	\$4,274	\$0	\$22,417	\$42,933	\$0	\$165,691
0	0	0	0	0	22,475	24,156
0	0	0	8,523	0	0	66,363
0	0	0	5,065	5,360	0	52,344
0	4,274	0	36,005	48,293	22,475	308,554
0	0	0	71,328	25,937	64,844	1,018,448
0	0	0	1,037	0	0	505,880
2,257	13,717	4,065	316,988	30,609	1,420,254	4,140,276
0	0	0	0	0	0	1,646,141
<u>2,257</u>	<u>13,717</u>	<u>4,065</u>	<u>318,025</u>	<u>30,609</u>	<u>1,420,254</u>	<u>6,292,297</u>
<u>\$2,257</u>	<u>\$17,991</u>	<u>\$4,065</u>	<u>\$425,358</u>	<u>\$104,839</u>	<u>\$1,507,573</u>	<u>\$7,619,299</u>

City of Mansfield, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	Street Construction, Maintenance and Repair	State Highway	Alarm Monitoring	Regional Community Advancement	Drug Enforcement
Revenues					
Municipal Income Tax	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	1,420	0
Licenses, Permits and Fees	3,105	0	26,180	0	0
Fines and Forfeitures	0	0	0	0	129
Intergovernmental	2,002,990	162,404	0	260,958	0
Special Assessments	0	0	0	0	0
Interest	3,926	724	0	0	0
Other	200	0	0	4,600	0
<i>Total Revenues</i>	<u>2,010,221</u>	<u>163,128</u>	<u>26,180</u>	<u>266,978</u>	<u>129</u>
Expenditures					
Current:					
General Government	0	0	0	396,404	0
Security of Persons and Property	0	0	7,997	0	0
Transportation	2,771,330	248,300	0	0	0
Community Environment	0	0	0	0	0
Leisure Time Activities	0	0	0	0	0
<i>Total Expenditures</i>	<u>2,771,330</u>	<u>248,300</u>	<u>7,997</u>	<u>396,404</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(761,109)</u>	<u>(85,172)</u>	<u>18,183</u>	<u>(129,426)</u>	<u>129</u>
Other Financing Sources (Uses)					
Transfers In	163,854	0	0	98,046	0
Transfers Out	<u>(54,173)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>109,681</u>	<u>0</u>	<u>0</u>	<u>98,046</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(651,428)</u>	<u>(85,172)</u>	<u>18,183</u>	<u>(31,380)</u>	<u>129</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,537,152</u>	<u>114,566</u>	<u>80,337</u>	<u>60,909</u>	<u>5,628</u>
<i>Fund Balances End of Year</i>	<u><u>\$885,724</u></u>	<u><u>\$29,394</u></u>	<u><u>\$98,520</u></u>	<u><u>\$29,529</u></u>	<u><u>\$5,757</u></u>

<u>Drug Law Enforcement</u>	<u>Law Enforcement</u>	<u>Permissive Sales Tax</u>	<u>Industrial Development</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Indigent Drivers Alcohol Monitoring</u>	<u>Court Computerization</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
18,028	65,212	0	0	29,192	0	222,233
0	0	638,082	0	0	19,349	0
0	0	0	0	0	0	0
0	0	0	4,190	0	0	0
2,622	0	0	3,150	0	0	0
<u>20,650</u>	<u>65,212</u>	<u>638,082</u>	<u>7,340</u>	<u>29,192</u>	<u>19,349</u>	<u>222,233</u>
0	0	0	179,345	0	0	270,687
26,850	36,991	360,000	0	26,200	5,298	0
0	0	768,917	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>26,850</u>	<u>36,991</u>	<u>1,128,917</u>	<u>179,345</u>	<u>26,200</u>	<u>5,298</u>	<u>270,687</u>
<u>(6,200)</u>	<u>28,221</u>	<u>(490,835)</u>	<u>(172,005)</u>	<u>2,992</u>	<u>14,051</u>	<u>(48,454)</u>
0	0	0	140,543	0	0	0
0	0	0	(2,076)	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>138,467</u>	<u>0</u>	<u>0</u>	<u>0</u>
(6,200)	28,221	(490,835)	(33,538)	2,992	14,051	(48,454)
<u>38,242</u>	<u>98,111</u>	<u>1,226,290</u>	<u>838,508</u>	<u>181,638</u>	<u>21,464</u>	<u>314,033</u>
<u>\$32,042</u>	<u>\$126,332</u>	<u>\$735,455</u>	<u>\$804,970</u>	<u>\$184,630</u>	<u>\$35,515</u>	<u>\$265,579</u>

(continued)

City of Mansfield, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2016

	Legal Research	Probation Services	Court Costs	Boulevard Assessments	PAL Donations
Revenues					
Municipal Income Tax	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	190,054	0	0	0
Licenses, Permits and Fees	0	0	5,295	0	0
Fines and Forfeitures	56,051	0	850,371	0	0
Intergovernmental	0	0	0	0	0
Special Assessments	0	0	0	3,217	0
Interest	0	0	0	0	0
Other	0	14,547	0	0	2,020
<i>Total Revenues</i>	<u>56,051</u>	<u>204,601</u>	<u>855,666</u>	<u>3,217</u>	<u>2,020</u>
Expenditures					
Current:					
General Government	3,480	102,450	573,202	5,248	0
Security of Persons and Property	0	0	0	0	2,000
Transportation	0	0	0	0	0
Community Environment	0	0	0	0	0
Leisure Time Activities	0	0	0	0	0
<i>Total Expenditures</i>	<u>3,480</u>	<u>102,450</u>	<u>573,202</u>	<u>5,248</u>	<u>2,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>52,571</u>	<u>102,151</u>	<u>282,464</u>	<u>(2,031)</u>	<u>20</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(26,425)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(26,425)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>52,571</u>	<u>102,151</u>	<u>256,039</u>	<u>(2,031)</u>	<u>20</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>261,540</u>	<u>135,008</u>	<u>457,120</u>	<u>5,434</u>	<u>2,071</u>
<i>Fund Balances End of Year</i>	<u><u>\$314,111</u></u>	<u><u>\$237,159</u></u>	<u><u>\$713,159</u></u>	<u><u>\$3,403</u></u>	<u><u>\$2,091</u></u>

DARE Donations	K-9 Donations	Donations Against Injection Wells	Parks and Recreation	Street Lighting	Demolition	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$798,694	\$290,434	\$726,085	\$1,815,213
0	0	0	1,505	0	0	192,979
0	0	0	0	0	0	34,580
0	0	0	0	0	0	1,241,216
0	0	0	0	0	0	3,083,783
0	0	0	0	0	0	3,217
0	0	0	0	0	0	8,840
2,275	15,980	0	0	0	0	45,394
2,275	15,980	0	800,199	290,434	726,085	6,425,222
0	0	0	0	0	0	1,530,816
3,030	10,068	0	0	469,603	0	948,037
0	0	0	0	0	0	3,788,547
0	0	0	0	5,360	343,613	348,973
0	0	0	904,452	0	0	904,452
3,030	10,068	0	904,452	474,963	343,613	7,520,825
(755)	5,912	0	(104,253)	(184,529)	382,472	(1,095,603)
0	0	0	0	225,130	0	627,573
0	0	0	(4,739)	0	0	(87,413)
0	0	0	(4,739)	225,130	0	540,160
(755)	5,912	0	(108,992)	40,601	382,472	(555,443)
3,012	7,805	4,065	427,017	(9,992)	1,037,782	6,847,740
\$2,257	\$13,717	\$4,065	\$318,025	\$30,609	\$1,420,254	\$6,292,297

City of Mansfield, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016

	Street Resurfacing	Reid Industrial Park Project	Police Capital Equipment	Electrical Service Upgrade	Fire Capital Equipment	Total Nonmajor Capital Projects Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$1,831,699	\$112,410	\$36,841	\$58,387	\$105,371	\$2,144,708
Income Taxes Receivable	510,771	0	0	0	0	510,771
<i>Total Assets</i>	<u>\$2,342,470</u>	<u>\$112,410</u>	<u>\$36,841</u>	<u>\$58,387</u>	<u>\$105,371</u>	<u>\$2,655,479</u>
Liabilities						
Accounts Payable	\$1,745	\$0	\$0	\$0	\$0	\$1,745
Contracts Payable	210,308	0	0	0	0	210,308
<i>Total Liabilities</i>	<u>212,053</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>212,053</u>
Deferred Inflows of Resources						
Unavailable Revenue	330,892	0	0	0	0	330,892
Fund Balances						
Restricted	1,799,525	112,410	0	0	0	1,911,935
Committed	0	0	36,841	58,387	105,371	200,599
<i>Total Fund Balances</i>	<u>1,799,525</u>	<u>112,410</u>	<u>36,841</u>	<u>58,387</u>	<u>105,371</u>	<u>2,112,534</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,342,470</u>	<u>\$112,410</u>	<u>\$36,841</u>	<u>\$58,387</u>	<u>\$105,371</u>	<u>\$2,655,479</u>

City of Mansfield, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2016

	Street Resurfacing	Reid Industrial Park Project	Police Capital Equipment	Electrical Service Upgrade	Fire Capital Equipment	Total Nonmajor Capital Projects Funds
Revenues						
Municipal Income Tax	\$3,654,918	\$0	\$0	\$0	\$0	\$3,654,918
Charges for Services	0	0	0	0	75,000	75,000
<i>Total Revenues</i>	<u>3,654,918</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>3,729,918</u>
Expenditures						
Capital Outlay	3,602,623	0	1,314	0	0	3,603,937
Debt Service:						
Principal Retirement	0	0	0	0	69,336	69,336
<i>Total Expenditures</i>	<u>3,602,623</u>	<u>0</u>	<u>1,314</u>	<u>0</u>	<u>69,336</u>	<u>3,673,273</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	52,295	0	(1,314)	0	5,664	56,645
Other Financing Sources						
Transfers In	0	0	12,189	20,107	0	32,296
<i>Net Change in Fund Balances</i>	52,295	0	10,875	20,107	5,664	88,941
<i>Fund Balances Beginning of Year</i>	<u>1,747,230</u>	<u>112,410</u>	<u>25,966</u>	<u>38,280</u>	<u>99,707</u>	<u>2,023,593</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,799,525</u></u>	<u><u>\$112,410</u></u>	<u><u>\$36,841</u></u>	<u><u>\$58,387</u></u>	<u><u>\$105,371</u></u>	<u><u>\$2,112,534</u></u>

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Fund Descriptions – Internal Service Funds

Internal service funds are established to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

Internal Service Funds

Garage Operating Fund To account for the operation of the municipal vehicle repair garage for work performed for all departments and for the operation of a vehicle/equipment motor pool.

Information Technology Fund To account for the operation of the municipal data processing department for work performed in all departments.

Utility Collections Fund To account for the operation of the utility collections department for service provided to the water, sewer, codes and permits, and parking departments. The funds using the utility billing service are charged for the cost of the operation.

Health Insurance Fund To account for the expenses incurred in the activity of self insurance by the City for employee health insurance.

Property/Liability Insurance Fund To account for the expenses incurred in the activity of liability insurance as a participant in the Public Entities Pool of Ohio (PEP Pool).

Workers' Compensation Fund To account for the expenses incurred in the activity of the State Workers' Compensation System.

City of Mansfield, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2016

	Garage Operating	Information Technology	Utility Collections
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$147,319	\$29,257	\$28,461
Materials and Supplies Inventory	10,359	0	3,808
<i>Total Current Assets</i>	157,678	29,257	32,269
Noncurrent Assets:			
Capital Assets:			
Depreciable Capital Assets, Net	45,394	615,022	163,349
<i>Total Assets</i>	203,072	644,279	195,618
Deferred Outflows of Resources			
Pension	186,985	0	311,641
Liabilities			
Current Liabilities:			
Accounts Payable	59,421	21,635	5,981
Accrued Wages	16,392	6,983	20,651
Intergovernmental Payable	7,606	2,707	11,977
Claims Payable	0	0	0
<i>Total Current Liabilities</i>	83,419	31,325	38,609
Long-Term Liabilities:			
Net Pension Liability	484,297	0	807,161
<i>Total Liabilities</i>	567,716	31,325	845,770
Deferred Inflows of Resources			
Pension	9,388	0	15,648
Net Position			
Investment in Capital Assets	45,394	615,022	163,349
Unrestricted (Deficit)	(232,441)	(2,068)	(517,508)
<i>Total Net Position</i>	(\$187,047)	\$612,954	(\$354,159)

Health Insurance	Workers' Compensation	Total
\$1,147,443	\$132,130	\$1,484,610
0	0	14,167
1,147,443	132,130	1,498,777
0	0	823,765
1,147,443	132,130	2,322,542
0	0	498,626
279	8,442	95,758
0	0	44,026
22,105	0	44,395
657,516	0	657,516
679,900	8,442	841,695
0	0	1,291,458
679,900	8,442	2,133,153
0	0	25,036
0	0	823,765
467,543	123,688	(160,786)
\$467,543	\$123,688	\$662,979

City of Mansfield, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2016*

	Garage Operating	Information Technology	Utility Collections
Operating Revenues			
Charges for Services	\$1,207,799	\$689,726	\$1,354,292
Operating Expenses			
Personal Services	346,361	185,763	467,798
Fringe Benefits	231,727	79,518	419,887
Contractual Services	189,750	388,921	479,103
Materials and Supplies	432,482	7,747	16,278
Depreciation	1,843	211,367	114,983
Utilities	10,852	0	8,633
Claims Expense	0	0	0
<i>Total Operating Expenses</i>	1,213,015	873,316	1,506,682
<i>Operating Income (Loss) Before Transfers</i>	(5,216)	(183,590)	(152,390)
Transfers Out	(9,945)	(3,002)	(14,343)
<i>Change in Net Position</i>	(15,161)	(186,592)	(166,733)
<i>Net Position Beginning of Year</i>	(171,886)	799,546	(187,426)
<i>Net Position End of Year</i>	(\$187,047)	\$612,954	(\$354,159)

Health Insurance	Property/ Liability Insurance	Workers' Compensation	Total
\$7,609,918	\$442,566	\$545,736	\$11,850,037
0	0	0	999,922
0	0	0	731,132
955,376	432,649	558,670	3,004,469
0	0	4,829	461,336
0	0	0	328,193
0	0	0	19,485
6,257,918	31,135	0	6,289,053
7,213,294	463,784	563,499	11,833,590
396,624	(21,218)	(17,763)	16,447
0	0	0	(27,290)
396,624	(21,218)	(17,763)	(10,843)
70,919	21,218	141,451	673,822
\$467,543	\$0	\$123,688	\$662,979

City of Mansfield, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2016

	Garage Operating	Information Technology	Utility Collections
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$1,207,799	\$689,726	\$1,354,292
Cash Payments to Suppliers for Goods and Services	(625,389)	(387,087)	(541,360)
Cash Payment for Employee Services	(338,713)	(183,349)	(464,970)
Cash Payment for Employee Benefits	(212,088)	(83,342)	(387,992)
Cash Payments for Claims	0	0	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	31,609	35,948	(40,030)
Cash Flows from Noncapital Financing Activities			
Transfers Out	(9,945)	(3,002)	(14,343)
Cash Flows from Capital and Related Financing Activities			
Acquisition of Capital Assets	(12,450)	(44,712)	(22,932)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	9,214	(11,766)	(77,305)
<i>Cash and Cash Equivalents Beginning of Year</i>	138,105	41,023	105,766
<i>Cash and Cash Equivalents End of Year</i>	\$147,319	\$29,257	\$28,461
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	(\$5,216)	(\$183,590)	(\$152,390)
Adjustments:			
Depreciation	1,843	211,367	114,983
(Increase) Decrease in Assets:			
Materials and Supplies Inventory	1,821	0	(1,801)
(Increase) Decrease in Deferred Outflows of Resources:			
Pension	33,513	0	55,855
Increase (Decrease) in Liabilities:			
Accounts Payable	5,874	9,581	(35,545)
Accrued Wages	7,648	2,414	2,828
Intergovernmental Payable	(3,292)	(3,824)	(6,323)
Claims Payable	0	0	0
Net Pension Liability	(5,003)	0	(8,339)
Increase (Decrease) in Deferred Inflows of Resources:			
Pension	(5,579)	0	(9,298)
<i>Total Adjustments</i>	36,825	219,538	112,360
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$31,609	\$35,948	(\$40,030)

Health Insurance	Property/ Liability Insurance	Workers' Compensation	Total
\$7,609,918	\$442,566	\$545,736	\$11,850,037
(969,333)	(432,649)	(555,057)	(3,510,875)
0	0	0	(987,032)
0	0	0	(683,422)
(6,390,603)	(31,135)	0	(6,421,738)
249,982	(21,218)	(9,321)	246,970
0	0	0	(27,290)
0	0	0	(80,094)
249,982	(21,218)	(9,321)	139,586
897,461	21,218	141,451	1,345,024
\$1,147,443	\$0	\$132,130	\$1,484,610
\$396,624	(\$21,218)	(\$17,763)	\$16,447
0	0	0	328,193
0	0	0	20
0	0	0	89,368
238	0	8,442	(11,410)
0	0	0	12,890
(14,195)	0	0	(27,634)
(132,685)	0	0	(132,685)
0	0	0	(13,342)
0	0	0	(14,877)
(146,642)	0	8,442	230,523
\$249,982	(\$21,218)	(\$9,321)	\$246,970

Fund Descriptions - Fiduciary Funds

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following is the City's fiduciary fund type:

Agency Funds

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

OSP Fines Fund To account for monies collected through Ohio State Patrol fines that are then distributed to the local Law Library organization.

Sewer and Street Opening Fund To account for monies deposited with the City by individuals who intend to excavate portions of City streets or sidewalks.

Building Security Fund To account for deposits received from individuals to guarantee proper demolition and removal of structures damaged by fire.

Payroll Agency Fund To account for monies aggregated from the various operating funds for payroll and payroll-related liabilities. As a pay period closes, the operating funds record the gross pay as expenditures or expense; the payroll agency funds simultaneously records the various liabilities.

Demolition Appeal Bond Fund To account for commercial performance bonds on demolition appeals.

Flexible Spending Account Fund To account for resources that belong to City employees to be used for medical expenses.

Municipal Court Fund To account for monies that flow through the Clerk of Courts office.

Transient Occupancy Tax Fund To account for collections of local tax on hotel/motel guests. Monies collected go to the Richland County Convention & Visitors Bureau, the local Main Street USA, and other miscellaneous agencies.

Board of Standards Assessments Fund To account for the fees related to the acceptance and approval of building plans.

City of Mansfield, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

	Beginning Balance 12/31/15	Additions	Deductions	Ending Balance 12/31/16
OSP Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$67,496	\$67,496	\$0
Accounts Receivable	5,697	67,224	67,496	5,425
Total Assets	\$5,697	\$134,720	\$134,992	\$5,425
Liabilities				
Due to Individuals	\$5,697	\$134,720	\$134,992	\$5,425
Sewer and Street Opening				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,837	\$1,400	\$1,600	\$30,637
Liabilities				
Due to Individuals	\$30,837	\$1,400	\$1,600	\$30,637
Building Security				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$169,189	\$23,320	\$116,241	\$76,268
Liabilities				
Due to Individuals	\$169,189	\$23,320	\$116,241	\$76,268
Payroll Agency				
Assets				
Cash and Cash Equivalents with Fiscal Agents	\$168,593	\$23,658,681	\$23,652,149	\$175,125
Liabilities				
Accounts Payable	\$0	\$520,386	\$520,386	\$0
Intergovernmental Payable	152,654	6,175,784	6,164,103	164,335
Due to Individuals	15,939	16,962,511	16,967,660	10,790
Total Liabilities	\$168,593	\$23,658,681	\$23,652,149	\$175,125
Demolition Appeal Bond				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,000	\$10,000	\$15,000	\$10,000
Liabilities				
Due to Individuals	\$15,000	\$10,000	\$15,000	\$10,000

(continued)

City of Mansfield, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Beginning Balance 12/31/15	Additions	Deductions	Ending Balance 12/31/16
<i>Flexible Spending Account</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$59,143	\$58,588	\$51,370	\$66,361
Accounts Receivable	0	58,588	58,588	0
Total Assets	\$59,143	\$117,176	\$109,958	\$66,361
Liabilities				
Accounts Payable	\$0	\$59,143	\$0	\$59,143
Due to Individuals	59,143	58,588	110,513	7,218
Total Liabilities	\$59,143	\$117,731	\$110,513	\$66,361
<i>Municipal Court</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$435,567	\$5,087,514	\$5,088,106	\$434,975
Liabilities				
Accounts Payable	\$157,553	\$2,450,866	\$2,462,326	\$146,093
Intergovernmental Payable	82,767	1,071,327	1,074,219	79,875
Due to Individuals	6,081	80,713	82,019	4,775
Undistributed Assets	189,166	1,484,608	1,469,542	204,232
Total Liabilities	\$435,567	\$5,087,514	\$5,088,106	\$434,975
<i>Transient Occupancy Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$609	\$260,782	\$261,391	\$0
Taxes Receivable	14,618	257,740	260,782	11,576
Total Assets	\$15,227	\$518,522	\$522,173	\$11,576
Liabilities				
Accounts Payable	\$8,153	\$128,869	\$131,234	\$5,788
Due to Individuals	7,074	128,871	130,157	5,788
Total Liabilities	\$15,227	\$257,740	\$261,391	\$11,576
<i>Board of Standards Assessments</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$347	\$2,825	\$2,800	\$372
Liabilities				
Intergovernmental Payable	\$347	\$2,825	\$2,800	\$372

(continued)

City of Mansfield, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Beginning Balance 12/31/15	Additions	Deductions	Ending Balance 12/31/16
<i>Total - All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$710,692	\$5,511,925	\$5,604,004	\$618,613
Cash and Cash Equivalents with Fiscal Agents	168,593	23,658,681	23,652,149	175,125
Accounts Receivable	5,697	125,812	126,084	5,425
Taxes Receivable	14,618	257,740	260,782	11,576
<i>Total Assets</i>	<u>\$899,600</u>	<u>\$29,554,158</u>	<u>\$29,643,019</u>	<u>\$810,739</u>
Liabilities				
Accounts Payable	\$165,706	\$3,159,264	\$3,113,946	\$211,024
Intergovernmental Payable	235,768	7,249,936	7,241,122	244,582
Due to Individuals	308,960	17,400,123	17,558,182	150,901
Undistributed Assets	189,166	1,484,608	1,469,542	204,232
<i>Total Liabilities</i>	<u>\$899,600</u>	<u>\$29,293,931</u>	<u>\$29,382,792</u>	<u>\$810,739</u>

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**Individual Fund Schedules of Revenues,
Expenditures/Expenses
and Changes in Fund Balances/Equity -
Budget (Non-GAAP Basis) and Actual**

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$1,422,000	\$1,422,000	\$1,448,982	\$26,982
Municipal Income Tax	14,000,000	14,000,000	15,039,529	1,039,529
Charges for Services	3,479,512	3,479,512	3,496,828	17,316
Licenses, Permits and Fees	996,630	996,630	1,104,953	108,323
Fines and Forfeitures	1,016,200	1,016,200	1,236,056	219,856
Intergovernmental	1,868,200	1,868,200	2,055,677	187,477
Special Assessments	11,000	11,000	14,628	3,628
Interest	145,275	145,275	418,968	273,693
Other	28,350	29,177	76,060	46,883
Total Revenues	22,967,167	22,967,994	24,891,681	1,923,687
Expenditures				
Current:				
General Government:				
City Council:				
Salaries and Wages	149,122	149,288	149,287	1
Fringe Benefits	74,128	77,128	74,836	2,292
Purchased Services	6,657	6,021	5,031	990
Materials and Supplies	950	350	234	116
Capital Outlay	1,418	2,002	1,965	37
Total City Council	232,275	234,789	231,353	3,436
Human Resources Director:				
Salaries and Wages	113,642	113,643	113,643	0
Fringe Benefits	66,452	66,452	64,694	1,758
Purchased Services	100,711	94,108	59,587	34,521
Materials and Supplies	3,954	3,800	1,228	2,572
Capital Outlay	1,869	1,790	490	1,300
Total Human Resources Director	286,628	279,793	239,642	40,151
Mayor:				
Salaries and Wages	132,652	132,652	132,617	35
Fringe Benefits	69,443	69,443	67,795	1,648
Purchased Services	3,737	3,276	2,325	951
Materials and Supplies	3,409	3,150	1,675	1,475
Capital Outlay	2,000	2,000	1,372	628
Total Mayor	211,241	210,521	205,784	4,737
Finance Director:				
Salaries and Wages	493,876	493,876	487,329	6,547
Fringe Benefits	228,260	231,093	230,700	393
Purchased Services	33,060	16,359	16,359	0
Materials and Supplies	7,956	5,001	5,001	0
Capital Outlay	7,898	19,982	19,982	0
Total Finance Director	\$771,050	\$766,311	\$759,371	\$6,940

(continued)

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Law Director:				
Salaries and Wages	\$462,819	\$440,219	\$439,020	\$1,199
Fringe Benefits	201,894	201,894	199,426	2,468
Purchased Services	57,791	43,214	38,169	5,045
Materials and Supplies	27,478	28,984	25,370	3,614
Capital Outlay	5,000	34,100	33,585	515
Other	7,000	7,000	1,029	5,971
Total Law Director	761,982	755,411	736,599	18,812
Municipal Court:				
Salaries and Wages	709,173	709,173	707,131	2,042
Fringe Benefits	358,213	358,213	344,946	13,267
Purchased Services	300,474	268,178	259,832	8,346
Materials and Supplies	0	10,485	10,405	80
Capital Outlay	69,430	71,293	71,153	140
Total Municipal Court	1,437,290	1,417,342	1,393,467	23,875
Clerk of Court:				
Salaries and Wages	769,728	769,728	748,179	21,549
Fringe Benefits	410,140	410,140	398,068	12,072
Purchased Services	59,882	47,959	38,652	9,307
Materials and Supplies	8,000	18,500	17,152	1,348
Total Clerk of Court	1,247,750	1,246,327	1,202,051	44,276
Civil Service Commission:				
Salaries and Wages	17,550	17,550	17,550	0
Fringe Benefits	3,210	3,211	3,146	65
Purchased Services	40,352	33,419	25,860	7,559
Total Civil Service Commission	61,112	54,180	46,556	7,624
Safety/Service Director:				
Salaries and Wages	112,638	112,638	112,296	342
Fringe Benefits	61,708	61,708	61,260	448
Purchased Services	7,868	6,199	3,993	2,206
Materials and Supplies	3,495	2,650	985	1,665
Capital Outlay	2,000	3,500	3,303	197
Total Safety/Service Director	187,709	186,695	181,837	4,858
Engineering:				
Salaries and Wages	348,821	348,821	320,606	28,215
Fringe Benefits	159,448	159,448	146,867	12,581
Purchased Services	14,881	14,829	10,531	4,298
Materials and Supplies	3,000	3,000	2,354	646
Capital Outlay	5,100	4,128	4,128	0
Total Engineering	\$531,250	\$530,226	\$484,486	\$45,740

(continued)

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
City Building and Public Lands:				
Salaries and Wages	\$136,824	\$136,824	\$132,412	\$4,412
Fringe Benefits	97,349	97,349	92,023	5,326
Purchased Services	352,594	279,049	257,681	21,368
Materials and Supplies	98,468	89,715	72,373	17,342
Capital Outlay	242,961	347,553	179,382	168,171
Total City Building and Public Lands	928,196	950,490	733,871	216,619
Income Tax:				
Salaries and Wages	344,505	344,505	301,599	42,906
Fringe Benefits	243,784	243,784	238,279	5,505
Purchased Services	53,561	45,013	41,412	3,601
Materials and Supplies	3,698	3,626	3,149	477
Capital Outlay	4,380	12,676	11,952	724
Total Income Tax	649,928	649,604	596,391	53,213
Non-Departmental:				
Fringe Benefits	50,000	49,700	16,116	33,584
Purchased Services	3,087,957	3,049,315	2,923,070	126,245
Utilities	255,607	234,575	220,439	14,136
Materials and Supplies	2,007	2,007	1,987	20
Other	505,300	526,511	526,222	289
Total Non-Departmental	3,900,871	3,862,108	3,687,834	174,274
Unclaimed Money:				
Other	10,000	10,000	0	10,000
Total General Government	11,217,282	11,153,797	10,499,242	654,555
Security of Persons and Property:				
Safety Town:				
Salaries and Wages	9,432	9,432	9,257	175
Fringe Benefits	1,706	1,706	1,649	57
Materials and Supplies	2,500	2,021	676	1,345
Other	0	479	479	0
Total Security of Persons and Property	13,638	13,638	12,061	1,577
Public Health and Welfare:				
Human Relations:				
Other	14,608	14,608	1,028	13,580
Community Environment:				
Cemetery:				
Salaries and Wages	255,624	255,624	245,547	10,077
Fringe Benefits	162,000	162,000	143,870	18,130
Purchased Services	41,420	49,013	31,058	17,955
Materials and Supplies	4,713	3,065	3,065	0
Capital Outlay	13,800	9,408	9,408	0
Other	1,500	155	155	0
Total Community Environment	\$479,057	\$479,265	\$433,103	\$46,162

(continued)

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Leisure Time Activities:				
Parks and Recreation				
Other	\$5,069	\$5,000	\$741	\$4,259
<i>Total Expenditures</i>	<u>11,729,654</u>	<u>11,666,308</u>	<u>10,946,175</u>	<u>720,133</u>
<i>Excess of Revenues Over Expenditures</i>	<u>11,237,513</u>	<u>11,301,686</u>	<u>13,945,506</u>	<u>2,643,820</u>
Other Financing Sources (Uses)				
Advances Out	0	(500,000)	(60,114)	439,886
Transfers Out	(14,581,165)	(14,915,396)	(13,929,438)	985,958
<i>Total Other Financing Sources (Uses)</i>	<u>(14,581,165)</u>	<u>(15,415,396)</u>	<u>(13,989,552)</u>	<u>1,425,844</u>
<i>Net Change in Fund Balance</i>	(3,343,652)	(4,113,710)	(44,046)	4,069,664
<i>Fund Balance Beginning of Year</i>	4,512,488	4,512,488	4,512,488	0
Prior Year Encumbrances Appropriated	<u>529,752</u>	<u>529,752</u>	<u>529,752</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,698,588</u>	<u>\$928,530</u>	<u>\$4,998,194</u>	<u>\$4,069,664</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$1,580,000	\$1,580,000	\$884,480	(\$695,520)
Interest	49,100	49,100	41,491	(7,609)
Other	145,000	149,200	166,201	17,001
<i>Total Revenues</i>	<u>1,774,100</u>	<u>1,778,300</u>	<u>1,092,172</u>	<u>(686,128)</u>
Expenditures				
Current:				
Community Environment:				
Salaries and Wages	183,165	186,715	156,065	30,650
Fringe Benefits	98,825	99,475	93,028	6,447
Purchased Services	1,252,941	1,229,749	986,488	243,261
Materials and Supplies	8,195	8,195	2,470	5,725
Utilities	750	750	0	750
Capital Outlay	5,000	5,000	0	5,000
Other	12,000	12,000	8,135	3,865
<i>Total Expenditures</i>	<u>1,560,876</u>	<u>1,541,884</u>	<u>1,246,186</u>	<u>295,698</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	213,224	236,416	(154,014)	(390,430)
Other Financing Uses				
Transfers Out	(227,900)	(227,900)	0	227,900
<i>Net Change in Fund Balance</i>	(14,676)	8,516	(154,014)	(162,530)
<i>Fund Balance Beginning of Year</i>	222,033	222,033	222,033	0
Prior Year Encumbrances Appropriated	289,700	289,700	289,700	0
<i>Fund Balance End of Year</i>	<u>\$497,057</u>	<u>\$520,249</u>	<u>\$357,719</u>	<u>(\$162,530)</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Safety Services Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Tax	\$280,300	\$280,300	\$288,118	\$7,818
Municipal Income Tax	8,715,495	8,715,495	9,387,462	671,967
Charges for Services	1,450,000	1,450,000	1,669,535	219,535
Licenses, Permits and Fees	74,500	74,500	96,270	21,770
Fines and Forfeitures	22,000	22,000	25,448	3,448
Intergovernmental	41,500	41,500	42,635	1,135
Other	140,386	145,046	233,182	88,136
<i>Total Revenues</i>	<u>10,724,181</u>	<u>10,728,841</u>	<u>11,742,650</u>	<u>1,013,809</u>
Expenditures				
Current:				
Security of Persons and Property:				
Salaries and Wages	12,048,361	11,960,936	11,584,618	376,318
Fringe Benefits	7,300,210	7,296,743	6,877,973	418,770
Purchased Services	2,245,631	2,243,856	2,046,935	196,921
Materials and Supplies	517,475	502,425	466,402	36,023
Utilities	91,142	72,359	68,912	3,447
Capital Outlay	702,756	732,494	702,132	30,362
Other	245,343	251,304	242,250	9,054
Total Security of Persons and Property	<u>23,150,918</u>	<u>23,060,117</u>	<u>21,989,222</u>	<u>1,070,895</u>
Debt Service:				
Principal Retirement	75,313	75,313	75,313	0
Interest and Fiscal Charges	2,489	2,489	2,489	0
Total Debt Service	<u>77,802</u>	<u>77,802</u>	<u>77,802</u>	<u>0</u>
<i>Total Expenditures</i>	<u>23,228,720</u>	<u>23,137,919</u>	<u>22,067,024</u>	<u>1,070,895</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(12,504,539)</u>	<u>(12,409,078)</u>	<u>(10,324,374)</u>	<u>2,084,704</u>
Other Financing Sources (Uses)				
Transfers In	11,265,254	11,290,258	11,282,845	(7,413)
Transfers Out	(648,878)	(648,878)	(635,704)	13,174
<i>Total Other Financing Sources (Uses)</i>	<u>10,616,376</u>	<u>10,641,380</u>	<u>10,647,141</u>	<u>5,761</u>
<i>Net Change in Fund Balance</i>	<u>(1,888,163)</u>	<u>(1,767,698)</u>	<u>322,767</u>	<u>2,090,465</u>
<i>Fund Balance Beginning of Year</i>	<u>1,612,736</u>	<u>1,612,736</u>	<u>1,612,736</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>375,173</u>	<u>375,173</u>	<u>375,173</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$99,746</u>	<u>\$220,211</u>	<u>\$2,310,676</u>	<u>\$2,090,465</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$8,929,059	\$9,986,860	\$2,493,969	(\$7,492,891)
Other	1,000	1,000	22,909	21,909
<i>Total Revenues</i>	<u>8,930,059</u>	<u>9,987,860</u>	<u>2,516,878</u>	<u>(7,470,982)</u>
Expenditures				
Current:				
General Government:				
Salaries and Wages	189,952	394,919	299,289	95,630
Fringe Benefits	26,759	84,404	74,908	9,496
Purchased Services	1,459,038	655,895	296,701	359,194
Materials and Supplies	20,817	32,673	25,689	6,984
Capital Outlay	6,376,209	7,006,402	1,406,146	5,600,256
Other	1,403	5,903	4,621	1,282
Total General Government	<u>8,074,178</u>	<u>8,180,196</u>	<u>2,107,354</u>	<u>6,072,842</u>
Security of Persons and Property:				
Salaries an Wages	492,215	630,450	528,328	102,122
Fringe Benefits	273,481	374,304	287,553	86,751
Purchased Services	116,424	197,709	175,930	21,779
Materials and Supplies	21,508	31,956	19,368	12,588
Capital Outlay	101,861	176,023	128,466	47,557
Other	9,069	131,669	122,600	9,069
Total Security of Persons and Property	<u>1,014,558</u>	<u>1,542,111</u>	<u>1,262,245</u>	<u>279,866</u>
Community Environment:				
Purchased Services	19,995	19,995	0	19,995
Other	169	169	0	169
Total Community Environment	<u>20,164</u>	<u>20,164</u>	<u>0</u>	<u>20,164</u>
Leisure Time Activities:				
Capital Outlay	<u>129,900</u>	<u>129,900</u>	<u>127,780</u>	<u>2,120</u>
<i>Total Expenditures</i>	<u>9,238,800</u>	<u>9,872,371</u>	<u>3,497,379</u>	<u>6,374,992</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(308,741)</u>	<u>115,489</u>	<u>(980,501)</u>	<u>(1,095,990)</u>
Other Financing Sources				
Advances In	0	500,000	60,114	(439,886)
Transfers In	<u>138,462</u>	<u>397,962</u>	<u>397,962</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>138,462</u>	<u>897,962</u>	<u>458,076</u>	<u>(439,886)</u>
<i>Net Change in Fund Balance</i>	<u>(170,279)</u>	<u>1,013,451</u>	<u>(522,425)</u>	<u>(1,535,876)</u>
<i>Fund Deficit Beginning of Year</i>	<u>(1,088,635)</u>	<u>(1,088,635)</u>	<u>(1,088,635)</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>1,262,847</u>	<u>1,262,847</u>	<u>1,262,847</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$3,933</u>	<u>\$1,187,663</u>	<u>(\$348,213)</u>	<u>(\$1,535,876)</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$7,002,586	\$7,002,586	\$7,277,438	\$274,852
Intergovernmental	0	0	660	660
Other	1,000	3,000	11,690	8,690
<i>Total Revenues</i>	<u>7,003,586</u>	<u>7,005,586</u>	<u>7,289,788</u>	<u>284,202</u>
Expenses				
Salaries and Wages	1,893,781	1,893,781	1,699,827	193,954
Fringe Benefits	1,161,932	1,161,932	1,006,567	155,365
Purchased Services	3,033,689	2,967,362	2,660,932	306,430
Materials and Supplies	980,260	1,145,970	1,087,812	58,158
Utilities	734,884	726,907	718,333	8,574
Capital Outlay	1,208,396	1,080,313	851,934	228,379
Other	33,500	32,000	18,878	13,122
Debt Service:				
Principal Retirement	66,265	66,265	66,263	2
Interest and Fiscal Charges	4,532	4,532	4,531	1
<i>Total Expenses</i>	<u>9,117,239</u>	<u>9,079,062</u>	<u>8,115,077</u>	<u>963,985</u>
<i>Excess of Revenues Under Expenses Before Capital Contributions and Transfers</i>	(2,113,653)	(2,073,476)	(825,289)	1,248,187
Capital Contributions	26,000	26,000	19,396	(6,604)
Transfers Out	(43,208)	(43,208)	(43,208)	0
<i>Net Change in Fund Equity</i>	(2,130,861)	(2,090,684)	(849,101)	1,241,583
<i>Fund Equity Beginning of Year</i>	10,962,155	10,962,155	10,962,155	0
Prior Year Encumbrances Appropriated	595,301	595,301	595,301	0
<i>Fund Equity End of Year</i>	<u>\$9,426,595</u>	<u>\$9,466,772</u>	<u>\$10,708,355</u>	<u>\$1,241,583</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$7,644,024	\$7,644,024	\$8,772,736	\$1,128,712
Interest	0	0	38,251	38,251
Other	0	0	10,095	10,095
General Obligation Bonds Issued	10,000,000	11,074,255	10,775,000	(299,255)
Premium on General Obligation Bonds Issued	0	200,847	500,102	299,255
<i>Total Revenues</i>	<u>17,644,024</u>	<u>18,919,126</u>	<u>20,096,184</u>	<u>1,177,058</u>
Expenses				
Salaries and Wages	1,803,433	1,803,433	1,639,537	163,896
Fringe Benefits	1,195,392	1,195,392	1,044,107	151,285
Purchased Services	5,403,941	6,103,193	5,572,203	530,990
Materials and Supplies	423,911	452,389	431,749	20,640
Utilities	661,512	545,571	505,996	39,575
Capital Outlay	11,993,301	11,432,526	7,892,061	3,540,465
Other	55,172	55,000	2,286	52,714
Debt Service:				
Principal Retirement	608,821	643,821	643,821	0
Interest and Fiscal Charges	288,813	224,048	224,048	0
Issuance Costs	0	186,207	186,207	0
Payment to Refunded Bond Escrow Account	0	797,154	797,154	0
<i>Total Expenses</i>	<u>22,434,296</u>	<u>23,438,734</u>	<u>18,939,169</u>	<u>4,499,565</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(4,790,272)	(4,519,608)	1,157,015	5,676,623
Transfers Out	<u>(44,566)</u>	<u>(44,566)</u>	<u>(44,566)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(4,834,838)	(4,564,174)	1,112,449	5,676,623
<i>Fund Equity Beginning of Year</i>	5,266,840	5,266,840	5,266,840	0
Prior Year Encumbrances Appropriated	<u>2,169,399</u>	<u>2,169,399</u>	<u>2,169,399</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,601,401</u>	<u>\$2,872,065</u>	<u>\$8,548,688</u>	<u>\$5,676,623</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Airport Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$139,992	\$139,992	\$149,118	\$9,126
Other	0	0	1,266	1,266
Sale of Capital Assets	0	0	10,000	10,000
<i>Total Revenues</i>	<u>139,992</u>	<u>139,992</u>	<u>160,384</u>	<u>20,392</u>
Expenses				
Personal Services	176,162	176,162	162,366	13,796
Fringe Benefits	99,358	99,358	94,841	4,517
Purchased Services	259,798	255,669	237,471	18,198
Materials and Supplies	77,752	75,819	57,188	18,631
Utilities	56,960	50,475	37,177	13,298
Capital Outlay	62,762	62,682	56,001	6,681
Other	6,000	6,000	4,929	1,071
<i>Total Expenses</i>	<u>738,792</u>	<u>726,165</u>	<u>649,973</u>	<u>76,192</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(598,800)	(586,173)	(489,589)	96,584
Transfers In	508,903	508,903	399,874	(109,029)
Transfers Out	<u>(4,533)</u>	<u>(4,533)</u>	<u>(4,533)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(94,430)	(81,803)	(94,248)	(12,445)
<i>Fund Equity Beginning of Year</i>	10,335	10,335	10,335	0
Prior Year Encumbrances Appropriated	<u>85,006</u>	<u>85,006</u>	<u>85,006</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$911</u>	<u>\$13,538</u>	<u>\$1,093</u>	<u>(\$12,445)</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Street Construction, Maintenance, and Repair Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Licenses, Permits and Fees	\$1,000	\$1,000	\$3,105	\$2,105
Intergovernmental	1,948,000	1,948,000	1,991,310	43,310
Interest	1,500	1,500	3,893	2,393
Other	0	225	9,143	8,918
<i>Total Revenues</i>	<u>1,950,500</u>	<u>1,950,725</u>	<u>2,007,451</u>	<u>56,726</u>
Expenditures				
Current:				
Transportation:				
Salaries and Wages	796,370	796,370	571,062	225,308
Fringe Benefits	405,862	405,862	330,677	75,185
Purchased Services	1,041,256	1,010,072	889,067	121,005
Materials and Supplies	819,508	808,485	723,622	84,863
Utilities	38,072	27,819	24,619	3,200
Capital Outlay	646,376	474,887	467,685	7,202
Other	300	525	250	275
<i>Total Expenditures</i>	<u>3,747,744</u>	<u>3,524,020</u>	<u>3,006,982</u>	<u>517,038</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,797,244)</u>	<u>(1,573,295)</u>	<u>(999,531)</u>	<u>573,764</u>
Other Financing Sources (Uses)				
Transfers In	960,393	960,393	163,854	(796,539)
Transfers Out	(54,173)	(54,173)	(54,173)	0
<i>Total Other Financing Sources (Uses)</i>	<u>906,220</u>	<u>906,220</u>	<u>109,681</u>	<u>(796,539)</u>
<i>Net Change in Fund Balance</i>	<u>(891,024)</u>	<u>(667,075)</u>	<u>(889,850)</u>	<u>(222,775)</u>
<i>Fund Balance Beginning of Year</i>	188,303	188,303	188,303	0
Prior Year Encumbrances Appropriated	704,604	704,604	704,604	0
<i>Fund Balance End of Year</i>	<u>\$1,883</u>	<u>\$225,832</u>	<u>\$3,057</u>	<u>(\$222,775)</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
State Highway Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$155,500	\$155,500	\$161,458	\$5,958
Interest	150	150	721	571
<i>Total Revenues</i>	<u>155,650</u>	<u>155,650</u>	<u>162,179</u>	<u>6,529</u>
Expenditures				
Current:				
Transportation:				
Salaries and Wages	80,000	80,000	80,000	0
Materials and Supplies	168,300	168,300	168,300	0
<i>Total Expenditures</i>	<u>248,300</u>	<u>248,300</u>	<u>248,300</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(92,650)	(92,650)	(86,121)	6,529
<i>Fund Balance Beginning of Year</i>	16,559	16,559	16,559	0
Prior Year Encumbrances Appropriated	86,450	86,450	86,450	0
<i>Fund Balance End of Year</i>	<u>\$10,359</u>	<u>\$10,359</u>	<u>\$16,888</u>	<u>\$6,529</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Alarm Monitoring Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Licenses, Permits and Fees	\$29,000	\$29,000	\$26,180	(\$2,820)
Expenditures				
Current:				
Security of Persons and Property:				
Purchased Services	11,788	10,577	9,892	685
Materials and Supplies	1,543	1,500	482	1,018
Capital Outlay	5,000	5,000	0	5,000
Other	0	200	0	200
<i>Total Expenditures</i>	<u>18,331</u>	<u>17,277</u>	<u>10,374</u>	<u>6,903</u>
<i>Net Change in Fund Balance</i>	10,669	11,723	15,806	4,083
<i>Fund Balance Beginning of Year</i>	79,230	79,230	79,230	0
Prior Year Encumbrances Appropriated	<u>2,031</u>	<u>2,031</u>	<u>2,031</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$91,930</u></u>	<u><u>\$92,984</u></u>	<u><u>\$97,067</u></u>	<u><u>\$4,083</u></u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Regional Community Advancement Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$2,800	\$2,800	\$1,420	(\$1,380)
Intergovernmental	191,450	324,987	290,532	(34,455)
Other	350	4,550	13,058	8,508
<i>Total Revenues</i>	<u>194,600</u>	<u>332,337</u>	<u>305,010</u>	<u>(27,327)</u>
Expenditures				
Current:				
General Government:				
Salaries and Wages	109,239	168,363	165,850	2,513
Fringe Benefits	56,289	89,405	84,077	5,328
Purchased Services	37,747	93,284	83,709	9,575
Materials and Supplies	3,402	13,978	10,390	3,588
Utilities	52,427	45,505	45,505	0
Other	0	10,021	10,021	0
Capital Outlay	0	20,237	20,237	0
<i>Total Expenditures</i>	<u>259,104</u>	<u>440,793</u>	<u>419,789</u>	<u>21,004</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(64,504)</u>	<u>(108,456)</u>	<u>(114,779)</u>	<u>(6,323)</u>
Other Financing Sources				
Transfers In	48,319	98,046	98,046	0
<i>Net Change in Fund Balance</i>	<u>(16,185)</u>	<u>(10,410)</u>	<u>(16,733)</u>	<u>(6,323)</u>
<i>Fund Balance Beginning of Year</i>	<u>25,355</u>	<u>25,355</u>	<u>25,355</u>	<u>0</u>
Prior Year Encumbrances Appropriated	15,831	15,831	15,831	0
<i>Fund Balance End of Year</i>	<u>\$25,001</u>	<u>\$30,776</u>	<u>\$24,453</u>	<u>(\$6,323)</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Enforcement Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$0	\$0	\$129	\$129
Expenditures				
Current:				
General Government:				
Purchased Services	2,400	2,400	0	2,400
<i>Net Change in Fund Balance</i>	(2,400)	(2,400)	129	2,529
<i>Fund Balance Beginning of Year</i>	5,628	5,628	5,628	0
<i>Fund Balance End of Year</i>	<u>\$3,228</u>	<u>\$3,228</u>	<u>\$5,757</u>	<u>\$2,529</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$6,000	\$6,000	\$18,028	\$12,028
Other	6,000	6,000	2,622	(3,378)
<i>Total Revenues</i>	12,000	12,000	20,650	8,650
Expenditures				
Current:				
Security of Persons and Property:				
Other	41,849	42,133	32,024	10,109
<i>Net Change in Fund Balance</i>	(29,849)	(30,133)	(11,374)	18,759
<i>Fund Balance Beginning of Year</i>	36,208	36,208	36,208	0
Prior Year Encumbrances Appropriated	5,642	5,642	5,642	0
<i>Fund Balance End of Year</i>	<u>\$12,001</u>	<u>\$11,717</u>	<u>\$30,476</u>	<u>\$18,759</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$33,000	\$33,000	\$65,212	\$32,212
Expenditures				
Current:				
General Government:				
Purchased Services	16,172	16,172	55	16,117
Capital Outlay	5,000	5,000	0	5,000
Total General Government	21,172	21,172	55	21,117
Security of Persons and Property:				
Other	78,191	76,622	59,105	17,517
<i>Total Expenditures</i>	<u>99,363</u>	<u>97,794</u>	<u>59,160</u>	<u>38,634</u>
<i>Net Change in Fund Balance</i>	(66,363)	(64,794)	6,052	70,846
<i>Fund Balance Beginning of Year</i>	97,115	97,115	97,115	0
Prior Year Encumbrances Appropriated	<u>2,242</u>	<u>2,242</u>	<u>2,242</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$32,994</u></u>	<u><u>\$34,563</u></u>	<u><u>\$105,409</u></u>	<u><u>\$70,846</u></u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permissive Sales Tax Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$610,000	\$610,000	\$638,082	\$28,082
Expenditures				
Current:				
Security of Persons and Property:				
Purchased Services	360,000	360,000	360,000	0
Transportation:				
Purchased Services	438,915	480,915	468,564	12,351
Materials and Supplies	100,000	99,985	99,985	0
Capital Outlay	890,303	846,103	642,956	203,147
Total Transportation	1,429,218	1,427,003	1,211,505	215,498
<i>Total Expenditures</i>	<i>1,789,218</i>	<i>1,787,003</i>	<i>1,571,505</i>	<i>215,498</i>
<i>Net Change in Fund Balance</i>	<i>(1,179,218)</i>	<i>(1,177,003)</i>	<i>(933,423)</i>	<i>243,580</i>
<i>Fund Balance Beginning of Year</i>	<i>859,654</i>	<i>859,654</i>	<i>859,654</i>	<i>0</i>
Prior Year Encumbrances Appropriated	417,518	417,518	417,518	0
<i>Fund Balance End of Year</i>	<i>\$97,954</i>	<i>\$100,169</i>	<i>\$343,749</i>	<i>\$243,580</i>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Industrial Development Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$3,300	\$3,300	\$971	(\$2,329)
Other	52,000	52,000	50,934	(1,066)
<i>Total Revenues</i>	<u>55,300</u>	<u>55,300</u>	<u>51,905</u>	<u>(3,395)</u>
Expenditures				
Current:				
General Government:				
Salaries and Wages	76,056	76,056	75,999	57
Fringe Benefits	24,267	24,267	23,712	555
Purchased Services	340,633	336,955	101,577	235,378
Materials and Supplies	18,000	18,000	13,180	4,820
Other	9,400	9,400	9,074	326
<i>Total Expenditures</i>	<u>468,356</u>	<u>464,678</u>	<u>223,542</u>	<u>241,136</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(413,056)</u>	<u>(409,378)</u>	<u>(171,637)</u>	<u>237,741</u>
Other Financing Sources (Uses)				
Transfers In	189,599	189,599	140,543	(49,056)
Transfers Out	(2,076)	(2,076)	(2,076)	0
<i>Total Other Financing Sources (Uses)</i>	<u>187,523</u>	<u>187,523</u>	<u>138,467</u>	<u>(49,056)</u>
<i>Net Change in Fund Balance</i>	<u>(225,533)</u>	<u>(221,855)</u>	<u>(33,170)</u>	<u>188,685</u>
<i>Fund Balance Beginning of Year</i>	215,830	215,830	215,830	0
Prior Year Encumbrances Appropriated	10,256	10,256	10,256	0
<i>Fund Balance End of Year</i>	<u>\$553</u>	<u>\$4,231</u>	<u>\$192,916</u>	<u>\$188,685</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$28,000	\$28,000	\$29,491	\$1,491
Intergovernmental	10,000	10,000	0	(10,000)
<i>Total Revenues</i>	38,000	38,000	29,491	(8,509)
Expenditures				
Current:				
Security of Persons and Property:				
Purchased Services	68,300	65,550	42,550	23,000
<i>Net Change in Fund Balance</i>	(30,300)	(27,550)	(13,059)	14,491
<i>Fund Balance Beginning of Year</i>	176,258	176,258	176,258	0
Prior Year Encumbrances Appropriated	3,300	3,300	3,300	0
<i>Fund Balance End of Year</i>	<u>\$149,258</u>	<u>\$152,008</u>	<u>\$166,499</u>	<u>\$14,491</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Monitoring Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$15,000	\$15,000	\$17,380	\$2,380
Expenditures				
Current:				
Security of Persons and Property:				
Purchased Services	21,181	16,849	5,849	11,000
<i>Net Change in Fund Balance</i>	(6,181)	(1,849)	11,531	13,380
<i>Fund Balance Beginning of Year</i>	16,793	16,793	16,793	0
Prior Year Encumbrances Appropriated	5,181	5,181	5,181	0
<i>Fund Balance End of Year</i>	<u>\$15,793</u>	<u>\$20,125</u>	<u>\$33,505</u>	<u>\$13,380</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final Budget	Actual	
Revenues				
Fines and Forfeitures	\$213,000	\$213,000	\$223,137	\$10,137
Other	0	0	329	329
<i>Total Revenues</i>	<u>213,000</u>	<u>213,000</u>	<u>223,466</u>	<u>10,466</u>
Expenditures				
Current:				
General Government:				
Salaries and Wages	77,219	77,219	77,219	0
Fringe Benefits	33,111	33,111	31,717	1,394
Purchased Services	91,800	139,845	135,738	4,107
Materials and Supplies	19,500	19,500	10,450	9,050
Capital Outlay	50,800	184,452	173,689	10,763
<i>Total Expenditures</i>	<u>272,430</u>	<u>454,127</u>	<u>428,813</u>	<u>25,314</u>
<i>Net Change in Fund Balance</i>	(59,430)	(241,127)	(205,347)	35,780
<i>Fund Balance Beginning of Year</i>	295,157	295,157	295,157	0
Prior Year Encumbrances Appropriated	<u>12,600</u>	<u>12,600</u>	<u>12,600</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$248,327</u>	<u>\$66,630</u>	<u>\$102,410</u>	<u>\$35,780</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Legal Research Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final Budget	Actual	
Revenues				
Fines and Forfeitures	\$50,000	\$50,000	\$56,309	\$6,309
Expenditures				
Current:				
General Government:				
Purchased Services	50,000	295,000	248,480	46,520
<i>Net Change in Fund Balance</i>	0	(245,000)	(192,171)	52,829
<i>Fund Balance Beginning of Year</i>	257,559	257,559	257,559	0
<i>Fund Balance End of Year</i>	<u>\$257,559</u>	<u>\$12,559</u>	<u>\$65,388</u>	<u>\$52,829</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$156,000	\$156,000	\$189,632	\$33,632
Other	4,000	4,000	16,463	12,463
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>206,095</u>	<u>46,095</u>
Expenditures				
Current:				
General Government:				
Salaries and Wages	73,445	73,445	46,859	26,586
Fringe Benefits	30,476	30,476	20,025	10,451
Purchased Services	55,099	43,099	20,981	22,118
Materials and Supplies	8,812	20,700	18,556	2,144
Capital Outlay	5,000	5,000	504	4,496
<i>Total Expenditures</i>	<u>172,832</u>	<u>172,720</u>	<u>106,925</u>	<u>65,795</u>
<i>Net Change in Fund Balance</i>	(12,832)	(12,720)	99,170	111,890
<i>Fund Balance Beginning of Year</i>	129,582	129,582	129,582	0
Prior Year Encumbrances Appropriated	<u>3,211</u>	<u>3,211</u>	<u>3,211</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$119,961</u></u>	<u><u>\$120,073</u></u>	<u><u>\$231,963</u></u>	<u><u>\$111,890</u></u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Costs Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Licenses, Permits and Fees	\$6,000	\$6,000	\$5,295	(\$705)
Fines and Forfeitures	785,000	785,000	853,362	68,362
Intergovernmental	50,000	50,000	0	(50,000)
Other	0	0	6,302	6,302
<i>Total Revenues</i>	<u>841,000</u>	<u>841,000</u>	<u>864,959</u>	<u>23,959</u>
Expenditures				
Current:				
General Government:				
Personal Services	437,107	437,107	299,595	137,512
Fringe Benefits	320,715	320,715	263,643	57,072
Purchased Services	55,348	53,851	19,918	33,933
Materials and Supplies	11,229	11,200	7,313	3,887
Capital Outlay	2,000	2,000	821	1,179
<i>Total Expenditures</i>	<u>826,399</u>	<u>824,873</u>	<u>591,290</u>	<u>233,583</u>
<i>Excess of Revenues Over Expenditures</i>	14,601	16,127	273,669	257,542
Other Financing Uses				
Transfers Out	<u>(28,719)</u>	<u>(28,719)</u>	<u>(26,425)</u>	<u>2,294</u>
<i>Net Change in Fund Balance</i>	(14,118)	(12,592)	247,244	259,836
<i>Fund Balance Beginning of Year</i>	436,201	436,201	436,201	0
Prior Year Encumbrances Appropriated	<u>1,677</u>	<u>1,677</u>	<u>1,677</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$423,760</u></u>	<u><u>\$425,286</u></u>	<u><u>\$685,122</u></u>	<u><u>\$259,836</u></u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Boulevard Assessments Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Special Assessments	\$2,800	\$2,800	\$3,217	\$417
Expenditures				
Current:				
General Government:				
Contractual Services	3,119	4,700	4,700	0
Materials and Supplies	2,379	1,300	773	527
<i>Total Expenditures</i>	<u>5,498</u>	<u>6,000</u>	<u>5,473</u>	<u>527</u>
<i>Net Change in Fund Balance</i>	(2,698)	(3,200)	(2,256)	944
<i>Fund Balance Beginning of Year</i>	4,436	4,436	4,436	0
Prior Year Encumbrances Appropriated	<u>998</u>	<u>998</u>	<u>998</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,736</u></u>	<u><u>\$2,234</u></u>	<u><u>\$3,178</u></u>	<u><u>\$944</u></u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
PAL Donations Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Contributions and Donations	\$0	\$0	\$2,020	\$2,020
Expenditures				
Current:				
Security of Persons and Property:				
Materials and Supplies	2,071	2,071	2,000	71
<i>Net Change in Fund Balance</i>	(2,071)	(2,071)	20	2,091
<i>Fund Balance Beginning of Year</i>	2,071	2,071	2,071	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$2,091</u>	<u>\$2,091</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
DARE Donations Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Miscellaneous	\$700	\$2,100	\$2,275	\$175
Expenditures				
Current:				
Security of Persons and Property:				
Contractual Services	0	260	72	188
Materials and Supplies	3,712	4,852	2,958	1,894
<i>Total Expenditures</i>	3,712	5,112	3,030	2,082
<i>Net Change in Fund Balance</i>	(3,012)	(3,012)	(755)	2,257
<i>Fund Balance Beginning of Year</i>	3,012	3,012	3,012	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$2,257	\$2,257

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
K-9 Donations Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Miscellaneous	\$0	\$15,980	\$15,980	\$0
Expenditures				
Current:				
Security of Persons and Property:				
Contractual Services	1,804	4,804	4,219	585
Materials and Supplies	1,000	3,000	1,010	1,990
Capital Outlay	5,000	15,980	7,935	8,045
<i>Total Expenditures</i>	<u>7,804</u>	<u>23,784</u>	<u>13,164</u>	<u>10,620</u>
<i>Net Change in Fund Balance</i>	(7,804)	(7,804)	2,816	10,620
<i>Fund Balance Beginning of Year</i>	<u>7,805</u>	<u>7,805</u>	<u>7,805</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$1</u>	<u>\$10,621</u>	<u>\$10,620</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Parks and Recreation Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Municipal Income Tax	\$754,818	\$754,818	\$821,785	\$66,967
Charges for Services	13,000	13,000	14,630	1,630
Other	0	5,000	23,181	18,181
<i>Total Revenues</i>	<u>767,818</u>	<u>772,818</u>	<u>859,596</u>	<u>86,778</u>
Expenditures				
Current:				
Leisure Time Activities:				
Salaries and Wages	215,239	235,239	224,964	10,275
Fringe Benefits	154,829	146,149	140,837	5,312
Purchased Services	130,973	137,324	118,710	18,614
Materials and Supplies	24,570	54,622	40,972	13,650
Utilities	46,232	38,154	36,001	2,153
Capital Outlay	298,764	434,236	357,052	77,184
Other	22,550	22,550	21,855	695
<i>Total Expenditures</i>	<u>893,157</u>	<u>1,068,274</u>	<u>940,391</u>	<u>127,883</u>
<i>Excess of Revenues Under Expenditures</i>	(125,339)	(295,456)	(80,795)	214,661
Other Financing Uses				
Transfers Out	(4,739)	(4,739)	(4,739)	0
<i>Net Change in Fund Balance</i>	(130,078)	(300,195)	(85,534)	214,661
<i>Fund Balance Beginning of Year</i>	225,550	225,550	225,550	0
Prior Year Encumbrances Appropriated	137,054	137,054	137,054	0
<i>Fund Balance End of Year</i>	<u>\$232,526</u>	<u>\$62,409</u>	<u>\$277,070</u>	<u>\$214,661</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Street Lighting Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Municipal Income Tax	\$274,480	\$274,480	\$298,831	\$24,351
Expenditures				
Current:				
Security of Persons and Property:				
Utilities	542,125	538,956	533,916	5,040
Other	7,400	7,400	7,170	230
<i>Total Expenditures</i>	<u>549,525</u>	<u>546,356</u>	<u>541,086</u>	<u>5,270</u>
<i>Excess of Revenues Under Expenditures</i>	(275,045)	(271,876)	(242,255)	29,621
Other Financing Sources				
Transfers In	<u>257,920</u>	<u>257,920</u>	<u>225,130</u>	<u>(32,790)</u>
<i>Net Change in Fund Balance</i>	(17,125)	(13,956)	(17,125)	(3,169)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>17,125</u>	<u>17,125</u>	<u>17,125</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$3,169</u>	<u>\$0</u>	<u>(\$3,169)</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Demolition Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Municipal Income Tax	\$686,199	\$686,199	\$747,078	\$60,879
Expenditures				
Current:				
Community Environment:				
Salaries and Wages	20,000	20,000	5,920	14,080
Fringe Benefits	8,790	8,790	2,219	6,571
Purchased Services	1,143,822	1,682,391	1,252,062	430,329
Materials and Supplies	2,000	2,000	0	2,000
Other	18,500	18,500	17,926	574
<i>Total Expenditures</i>	<u>1,193,112</u>	<u>1,731,681</u>	<u>1,278,127</u>	<u>453,554</u>
<i>Net Change in Fund Balance</i>	(506,913)	(1,045,482)	(531,049)	514,433
<i>Fund Balance Beginning of Year</i>	816,947	816,947	816,947	0
Prior Year Encumbrances Appropriated	<u>242,822</u>	<u>242,822</u>	<u>242,822</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$552,856</u></u>	<u><u>\$14,287</u></u>	<u><u>\$528,720</u></u>	<u><u>\$514,433</u></u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Separation Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Other	\$0	\$0	\$11,191	\$11,191
Expenditures				
Current:				
General Government:				
Fringe Benefits	1,084,964	1,084,964	388,344	696,620
<i>Excess of Revenues Under Expenditures</i>	(1,084,964)	(1,084,964)	(377,153)	707,811
Other Financing Sources				
Transfers In	604,690	604,690	604,690	0
<i>Net Change in Fund Balance</i>	(480,274)	(480,274)	227,537	707,811
<i>Fund Balance Beginning of Year</i>	1,506,648	1,506,648	1,506,648	0
<i>Fund Balance End of Year</i>	<u>\$1,026,374</u>	<u>\$1,026,374</u>	<u>\$1,734,185</u>	<u>\$707,811</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Budget Stabilization Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Sources				
Transfers In	1,191,896	1,191,896	1,191,896	0
<i>Net Change in Fund Balance</i>	1,191,896	1,191,896	1,191,896	0
<i>Fund Balance Beginning of Year</i>	3,342,996	3,342,996	3,342,996	0
<i>Fund Balance End of Year</i>	<u>\$4,534,892</u>	<u>\$4,534,892</u>	<u>\$4,534,892</u>	<u>\$0</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Current:				
Debt Service				
Principal Retirement	380,000	380,000	380,000	0
Interest and Fiscal Charges	125,319	134,003	94,068	39,935
Issuance Costs	<u>0</u>	<u>35,184</u>	<u>35,184</u>	<u>0</u>
<i>Total Expenditures</i>	<u>505,319</u>	<u>549,187</u>	<u>509,252</u>	<u>39,935</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(505,319)</u>	<u>(549,187)</u>	<u>(509,252)</u>	<u>39,935</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	356,848	356,848
General Obligation Bonds Issued	0	1,585,745	1,885,000	299,255
Premium on General Obligation Bonds Issued	0	94,912	94,912	0
Transfers In	1,256,679	799,890	235,016	(564,874)
Payment to Refunded Bond Escrow Account	<u>(759,432)</u>	<u>(1,939,432)</u>	<u>(1,939,432)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>497,247</u>	<u>541,115</u>	<u>632,344</u>	<u>91,229</u>
<i>Net Change in Fund Balance</i>	<u>(8,072)</u>	<u>(8,072)</u>	<u>123,092</u>	<u>131,164</u>
<i>Fund Balance Beginning of Year</i>	<u>74,430</u>	<u>74,430</u>	<u>74,430</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$66,358</u></u>	<u><u>\$66,358</u></u>	<u><u>\$197,522</u></u>	<u><u>\$131,164</u></u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Street Resurfacing Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Municipal Income Tax	\$3,500,000	\$3,500,000	\$3,759,884	\$259,884
Other	0	0	5,463	5,463
<i>Total Revenues</i>	3,500,000	3,500,000	3,765,347	265,347
Expenditures				
Capital Outlay	4,395,816	4,296,668	3,744,155	552,513
<i>Net Change in Fund Balance</i>	(895,816)	(796,668)	21,192	817,860
<i>Fund Balance Beginning of Year</i>	1,361,594	1,361,594	1,361,594	0
Prior Year Encumbrances Appropriated	210,816	210,816	210,816	0
<i>Fund Balance End of Year</i>	<u>\$676,594</u>	<u>\$775,742</u>	<u>\$1,593,602</u>	<u>\$817,860</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Public Works Commission Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$500,000	\$500,000	\$0	(\$500,000)
Expenditures				
Capital Outlay	500,000	500,000	0	500,000
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Reid Industrial Park Project Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	112,409	112,409	0	112,409
<i>Net Change in Fund Balance</i>	(112,409)	(112,409)	0	112,409
<i>Fund Balance Beginning of Year</i>	112,410	112,410	112,410	0
<i>Fund Balance End of Year</i>	\$1	\$1	\$112,410	\$112,409

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Police Capital Equipment Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	25,966	24,824	1,669	23,155
<i>Excess of Revenues Under Expenditures</i>	(25,966)	(24,824)	(1,669)	23,155
Other Financing Sources				
Transfers In	17,000	17,000	12,189	(4,811)
<i>Net Change in Fund Balance</i>	(8,966)	(7,824)	10,520	18,344
<i>Fund Balance Beginning of Year</i>	24,824	24,824	24,824	0
Prior Year Encumbrances Appropriated	1,142	1,142	1,142	0
<i>Fund Balance End of Year</i>	<u>\$17,000</u>	<u>\$18,142</u>	<u>\$36,486</u>	<u>\$18,344</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Electrical Service Upgrade Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Sources				
Transfers In	6,427	6,427	20,107	13,680
<i>Net Change in Fund Balance</i>	6,427	6,427	20,107	13,680
<i>Fund Balance Beginning of Year</i>	38,280	38,280	38,280	0
<i>Fund Balance End of Year</i>	<u>\$44,707</u>	<u>\$44,707</u>	<u>\$58,387</u>	<u>\$13,680</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Fire Capital Equipment Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$75,000	\$75,000	\$75,000	\$0
Expenditures				
Capital Outlay	99,706	30,370	0	30,370
Debt Service				
Principal Retirement	0	69,336	69,336	0
<i>Total Expenditures</i>	<u>99,706</u>	<u>99,706</u>	<u>69,336</u>	<u>30,370</u>
<i>Net Change in Fund Balance</i>	(24,706)	(24,706)	5,664	30,370
<i>Fund Balance Beginning of Year</i>	<u>99,707</u>	<u>99,707</u>	<u>99,707</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$75,001</u>	<u>\$75,001</u>	<u>\$105,371</u>	<u>\$30,370</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Garage Operating Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$1,546,280	\$1,546,280	\$1,207,799	(\$338,481)
Other	0	0	4,191	4,191
<i>Total Revenues</i>	<u>1,546,280</u>	<u>1,546,280</u>	<u>1,211,990</u>	<u>(334,290)</u>
Expenses				
Personal Services	397,640	397,640	338,713	58,927
Fringe Benefits	236,512	236,512	216,033	20,479
Purchased Services	223,821	213,072	209,884	3,188
Materials and Supplies	736,058	681,978	506,653	175,325
Utilities	24,244	18,737	14,937	3,800
Capital Outlay	54,789	52,308	51,962	346
<i>Total Expenses</i>	<u>1,673,064</u>	<u>1,600,247</u>	<u>1,338,182</u>	<u>262,065</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(126,784)	(53,967)	(126,192)	(72,225)
Transfers Out	(9,945)	(9,945)	(9,945)	0
<i>Net Change in Fund Equity</i>	(136,729)	(63,912)	(136,137)	(72,225)
<i>Fund Equity Beginning of Year</i>	1,376	1,376	1,376	0
Prior Year Encumbrances Appropriated	136,729	136,729	136,729	0
<i>Fund Equity End of Year</i>	<u>\$1,376</u>	<u>\$74,193</u>	<u>\$1,968</u>	<u>(\$72,225)</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Information Technology Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$718,563	\$718,563	\$689,726	(\$28,837)
Other	0	0	3,251	3,251
<i>Total Revenues</i>	<u>718,563</u>	<u>718,563</u>	<u>692,977</u>	<u>(25,586)</u>
Expenses				
Personal Services	155,000	155,000	140,286	14,714
Fringe Benefits	94,122	94,020	83,768	10,252
Purchased Services	419,871	401,356	400,603	753
Materials and Supplies	11,201	9,372	9,366	6
Capital Outlay	32,500	52,728	52,704	24
Other	43,063	43,063	43,063	0
<i>Total Expenses</i>	<u>755,757</u>	<u>755,539</u>	<u>729,790</u>	<u>25,749</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(37,194)	(36,976)	(36,813)	163
Transfers Out	<u>(3,002)</u>	<u>(3,002)</u>	<u>(3,002)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(40,196)	(39,978)	(39,815)	163
<i>Fund Equity Beginning of Year</i>	827	827	827	0
Prior Year Encumbrances Appropriated	<u>40,196</u>	<u>40,196</u>	<u>40,196</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$827</u>	<u>\$1,045</u>	<u>\$1,208</u>	<u>\$163</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Utility Collections Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$1,552,184	\$1,552,184	\$1,354,187	(\$197,997)
Other	43,063	43,063	46,825	3,762
<i>Total Revenues</i>	<u>1,595,247</u>	<u>1,595,247</u>	<u>1,401,012</u>	<u>(194,235)</u>
Expenses				
Personal Services	542,319	542,319	508,033	34,286
Fringe Benefits	422,559	422,559	391,754	30,805
Purchased Services	488,207	463,899	388,202	75,697
Materials and Supplies	34,896	27,604	20,956	6,648
Utilities	11,907	10,894	10,594	300
Capital Outlay	184,211	176,379	169,776	6,603
<i>Total Expenses</i>	<u>1,684,099</u>	<u>1,643,654</u>	<u>1,489,315</u>	<u>154,339</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(88,852)	(48,407)	(88,303)	(39,896)
Transfers Out	<u>(14,343)</u>	<u>(14,343)</u>	<u>(14,343)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(103,195)	(62,750)	(102,646)	(39,896)
<i>Fund Equity Beginning of Year</i>	2,435	2,435	2,435	0
Prior Year Encumbrances Appropriated	<u>103,195</u>	<u>103,195</u>	<u>103,195</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,435</u>	<u>\$42,880</u>	<u>\$2,984</u>	<u>(\$39,896)</u>

City of Mansfield, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Health Insurance Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$8,078,266	\$8,193,031	\$7,619,127	(\$573,904)
Expenses				
Purchased Services	965,128	973,123	969,333	3,790
Claims Expense	6,863,157	6,853,157	6,399,812	453,345
<i>Total Expenses</i>	<u>7,828,285</u>	<u>7,826,280</u>	<u>7,369,145</u>	<u>457,135</u>
<i>Net Change in Fund Equity</i>	249,981	366,751	249,982	(116,769)
<i>Fund Equity Beginning of Year</i>	895,417	895,417	895,417	0
Prior Year Encumbrances Appropriated	<u>2,044</u>	<u>2,044</u>	<u>2,044</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,147,442</u></u>	<u><u>\$1,264,212</u></u>	<u><u>\$1,147,443</u></u>	<u><u>(\$116,769)</u></u>

City of Mansfield, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Property/Liability Insurance Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$513,000	\$513,000	\$442,566	(\$70,434)
Expenses				
Purchased Services	440,000	438,629	432,649	5,980
Claims Expense	94,218	94,218	31,135	63,083
<i>Total Expenses</i>	<u>534,218</u>	<u>532,847</u>	<u>463,784</u>	<u>69,063</u>
<i>Net Change in Fund Equity</i>	(21,218)	(19,847)	(21,218)	(1,371)
<i>Fund Equity Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>21,218</u>	<u>21,218</u>	<u>21,218</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$0</u></u>	<u><u>\$1,371</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,371)</u></u>

City of Mansfield, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$612,167	\$619,527	\$568,097	(\$51,430)
Expenses				
Purchased Services	614,858	614,858	572,589	42,269
Materials and Supplies	4,829	4,829	4,829	0
Other	8,517	8,517	0	8,517
<i>Total Expenses</i>	<u>628,204</u>	<u>628,204</u>	<u>577,418</u>	<u>50,786</u>
<i>Net Change in Fund Equity</i>	(16,037)	(8,677)	(9,321)	(644)
<i>Fund Equity Beginning of Year</i>	<u>141,451</u>	<u>141,451</u>	<u>141,451</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$125,414</u></u>	<u><u>\$132,774</u></u>	<u><u>\$132,130</u></u>	<u><u>(\$644)</u></u>

STATISTICAL SECTION

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Statistical Section

This part of the City of Mansfield, Ohio'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	Pages(s)
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	S2 – S11
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue, the property tax and the municipal income tax.	S12 – S19
Debt Capacity 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.	S20 – S25
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	S26 – S27
Operating Information These schedules contain service and infrastructure 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.	S28 – S33

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

City of Mansfield, Ohio
Net Position By Component
Last Ten Years
(Accrual Basis of Accounting)

	2016	2015	2014	2013
Governmental Activities:				
Net Investment in Capital Assets	\$69,114,724	\$70,410,400	\$59,297,480	\$56,096,292
Restricted	14,708,878	16,431,362	17,845,530	18,582,834
Unrestricted (Deficit) (1)	(20,886,605)	(20,013,383)	(20,522,160)	7,041,243
<i>Total Governmental Activities Net Position</i>	<u>62,936,997</u>	<u>66,828,379</u>	<u>56,620,850</u>	<u>81,720,369</u>
Business Type-Activities:				
Net Investment in Capital Assets	40,723,473	46,895,048	45,509,026	45,612,731
Restricted	11,671,668	1,943,312	1,767,668	5,218,162
Unrestricted (1)	15,984,619	17,319,454	20,431,386	19,325,344
<i>Total Business-Type Activities Net Position</i>	<u>68,379,760</u>	<u>66,157,814</u>	<u>67,708,080</u>	<u>70,156,237</u>
Primary Government:				
Net Investment in Capital Assets	109,838,197	117,305,448	104,806,506	101,709,023
Restricted	26,380,546	18,374,674	19,613,198	23,800,996
Unrestricted (Deficit) (1)	(4,901,986)	(2,693,929)	(90,774)	26,366,587
<i>Total Primary Government Net Position</i>	<u>\$131,316,757</u>	<u>\$132,986,193</u>	<u>\$124,328,930</u>	<u>\$151,876,606</u>

(1) The City reported the impact of GASB Statement No. 68 on net position beginning in 2014.

2012	2011	2010	2009	2008	2007
\$53,868,750	\$53,334,491	\$50,022,359	\$45,218,744	\$48,572,308	\$46,575,580
20,662,902	21,247,684	17,794,871	8,528,084	7,647,351	12,085,390
(125,368)	(2,940,697)	(1,923,290)	5,929,372	3,618,921	1,118,449
74,406,284	71,641,478	65,893,940	59,676,200	59,838,580	59,779,419
47,597,321	44,431,737	46,700,688	38,192,427	37,203,838	37,016,539
3,247,764	3,512,497	3,231,967	2,998,376	4,040,936	3,979,276
19,358,220	15,498,260	10,104,011	6,363,897	8,637,779	8,911,886
70,203,305	63,442,494	60,036,666	47,554,700	49,882,553	49,907,701
101,466,071	97,766,228	96,723,047	83,411,171	85,776,146	83,592,119
23,910,666	24,760,181	21,026,838	11,526,460	11,688,287	16,064,666
19,232,852	12,557,563	8,180,721	12,293,269	12,256,700	10,030,335
\$144,609,589	\$135,083,972	\$125,930,606	\$107,230,900	\$109,721,133	\$109,687,120

City of Mansfield, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2016	2015 (1)	2014	2013
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$6,898,410	\$6,152,157	\$5,808,262	\$5,655,211
Security of Persons and Property	2,031,485	1,919,236	1,866,371	2,184,047
Transportation	3,105	1,745	2,665	1,425
Community Environment	204,924	229,544	205,563	254,589
Public Health Services	0	0	0	0
Leisure Time Activities	1,505	15,802	13,000	13,580
Operating Grants, Contributions and Interest	4,638,605	5,798,766	7,028,605	9,000,551
Capital Grants and Contributions	0	6,465,586	285,337	500,000
<i>Total Governmental Activities Program Revenues</i>	<u>13,778,034</u>	<u>20,582,836</u>	<u>15,209,803</u>	<u>17,609,403</u>
Business-Type Activities:				
Charges for Services:				
Water	7,499,210	7,784,408	7,432,942	6,976,826
Sewer	8,173,171	6,873,213	6,890,352	6,502,690
Airport	161,453	266,738	207,227	362,711
Operating Grants and Contributions	660	0	0	0
Capital Grants and Contributions	19,396	28,638	72,300	25,542
<i>Total Business-Type Activities Program Revenues</i>	<u>15,853,890</u>	<u>14,952,997</u>	<u>14,602,821</u>	<u>13,867,769</u>
<i>Total Primary Government Program Revenues</i>	<u>29,631,924</u>	<u>35,535,833</u>	<u>29,812,624</u>	<u>31,477,172</u>
Expenses				
Governmental Activities:				
General Government	13,105,257	13,550,106	13,998,805	13,289,297
Security of Persons and Property	26,156,054	23,469,735	22,207,932	19,660,097
Transportation	4,196,798	3,564,419	4,147,492	4,003,086
Community Environment	1,739,973	1,836,411	2,031,395	2,481,894
Public Health Services	1,028	57	1,878	0
Leisure Time Activities	977,250	657,559	489,002	181,096
Interest and Fiscal Charges	102,088	162,503	173,640	227,267
<i>Total Governmental Activities Expenses</i>	<u>46,278,448</u>	<u>43,240,790</u>	<u>43,050,144</u>	<u>39,842,737</u>
Business-Type Activities:				
Water	7,689,537	7,085,893	6,412,917	6,020,836
Sewer	10,341,763	9,347,201	7,712,993	7,339,291
Airport	809,494	839,445	765,741	881,037
Parking Garage	0	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>18,840,794</u>	<u>17,272,539</u>	<u>14,891,651</u>	<u>14,241,164</u>
<i>Total Primary Government Expenses</i>	<u>65,119,242</u>	<u>60,513,329</u>	<u>57,941,795</u>	<u>54,083,901</u>
Net (Expense)/Revenue				
Governmental Activities	(32,500,414)	(22,657,954)	(27,840,341)	(22,233,334)
Business-Type Activities	(2,986,904)	(2,319,542)	(288,830)	(373,395)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$35,487,318)</u>	<u>(\$24,977,496)</u>	<u>(\$28,129,171)</u>	<u>(\$22,606,729)</u>

2012	2011	2010	2009	2008	2007
\$5,248,431	\$5,853,092	\$4,218,337	\$3,354,171	\$2,743,160	\$3,581,833
2,277,353	1,865,400	1,816,016	1,696,761	1,635,098	1,614,005
20,924	15,870	147,242	130,933	900,705	166,360
260,841	156,965	125,865	79,013	188,869	187,974
0	0	9,792	99,625	0	0
20,807	12,190	17,500	20,050	35,048	39,236
7,355,011	7,540,551	9,097,678	6,807,761	11,077,411	7,737,309
4,534,180	1,721,169	5,928,197	1,424,961	1,674,288	1,390,445
19,717,547	17,165,237	21,360,627	13,613,275	18,254,579	14,717,162
6,605,686	9,423,857	8,041,727	7,088,115	8,000,336	8,065,907
7,057,826	8,219,010	7,301,003	7,816,211	8,001,563	8,186,664
94,713	76,334	69,590	63,969	66,965	81,693
0	0	0	0	0	0
0	7,650	1,821,086	1,916,402	1,511,417	728,928
13,758,225	17,726,851	17,233,406	16,884,697	17,580,281	17,063,192
33,475,772	34,892,088	38,594,033	30,497,972	35,834,860	31,780,354
12,660,014	12,370,223	12,081,564	12,462,297	14,474,385	11,985,745
20,546,576	21,292,633	25,028,107	23,263,250	23,624,982	24,205,050
2,371,804	3,385,047	2,196,791	8,313,893	9,917,676	10,089,697
1,770,384	1,897,869	2,697,080	2,623,592	1,669,302	1,782,621
2,850	3,006	69,089	110,876	128,164	158,475
270,695	328,411	215,429	500,889	879,341	917,913
255,383	266,520	292,388	276,828	288,073	296,853
37,877,706	39,543,709	42,580,448	47,551,625	50,981,923	49,436,354
5,951,358	6,105,309	4,573,816	7,759,063	7,604,723	9,025,320
8,102,780	7,960,497	5,334,940	9,898,811	9,821,326	11,075,835
628,380	600,011	193,147	683,312	646,544	1,196,799
0	0	0	0	251,712	165
14,682,518	14,665,817	10,101,903	18,341,186	18,324,305	21,298,119
52,560,224	54,209,526	52,682,351	65,892,811	69,306,228	70,734,473
(18,160,159)	(22,378,472)	(21,219,821)	(33,938,350)	(32,727,344)	(34,719,192)
(924,293)	3,061,034	7,131,503	(1,456,489)	(744,024)	(4,234,927)
(\$19,084,452)	(\$19,317,438)	(\$14,088,318)	(\$35,394,839)	(\$33,471,368)	(\$38,954,119)

(continued)

City of Mansfield, Ohio
Changes in Net Position (continued)
Last Ten Years
(Accrual Basis of Accounting)

	2016	2015 (1)	2014	2013
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Property Taxes Levied For:				
General Purposes	\$1,452,906	\$1,391,652	\$1,541,321	\$1,406,017
Safety Services	288,922	295,174	317,811	298,852
Other Purposes (2)	N/A	N/A	N/A	N/A
Income Taxes Levied For:				
General Purposes	14,572,881	14,578,008	14,072,999	13,780,252
Safety Services	9,100,436	9,084,784	8,726,965	6,890,126
Capital Projects	3,643,222	3,644,503	3,518,254	3,445,063
Parks and Recreation	798,157	790,151	743,792	0
Street Lighting	290,239	287,328	252,012	0
Demolition	725,598	718,320	673,890	0
Other Purposes (2)	N/A	N/A	N/A	N/A
Grants and Entitlements not Restricted to				
Specific Programs	2,039,778	2,179,846	1,962,974	3,479,024
Unrestricted Contributions and Donations	350,000	0	0	0
Interest	307,588	336,788	276,990	173,419
Gain on Sale of Capital Assets	0	0	0	29,073
Miscellaneous	203,307	275,140	1,139,822	325,678
Transfers	(5,164,002)	(716,211)	(434,169)	(280,085)
<i>Total Governmental Activities</i>	<u>28,609,032</u>	<u>32,865,483</u>	<u>32,792,661</u>	<u>29,547,419</u>
Business-Type Activities:				
Income Taxes Levied For:				
Airport	0	0	0	0
Grants and Entitlements not Restricted to				
Specific Programs	0	0	0	0
Gain on Sale of Capital Assets	6,597	0	0	0
Interest	38,251	0	0	0
Miscellaneous	0	53,065	3,134	46,242
Transfers	5,164,002	716,211	434,169	280,085
<i>Total Business-Type Activities</i>	<u>5,208,850</u>	<u>769,276</u>	<u>437,303</u>	<u>326,327</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>33,817,882</u>	<u>33,634,759</u>	<u>33,229,964</u>	<u>29,873,746</u>
Change in Net Position				
Governmental Activities	(3,891,382)	10,207,529	4,952,320	7,314,085
Business-Type Activities	2,221,946	(1,550,266)	148,473	(47,068)
<i>Total Primary Government Change in Net Position</i>	<u>(\$1,669,436)</u>	<u>\$8,657,263</u>	<u>\$5,100,793</u>	<u>\$7,267,017</u>

(1) The City reported the impact of GASB Statement No. 68 on expenses beginning in 2015.

(2) For 2013 through 2016, property taxes and income taxes levied for other purposes were broken out by specific purpose.

2012	2011	2010	2009	2008	2007
\$1,593,457	\$1,200,704	\$2,024,365	\$1,921,449	\$2,119,802	\$2,026,704
N/A	N/A	N/A	N/A	N/A	N/A
353,430	272,948	417,383	382,588	422,629	403,991
13,473,707	12,595,608	365,730	339,453	309,108	833,459
N/A	N/A	N/A	N/A	N/A	N/A
3,377,760	3,431,901	18,211,023	18,035,032	20,226,017	18,832,225
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
6,755,692	6,863,802	3,050,004	3,089,291	4,706,268	4,258,507
2,402,217	3,225,813	3,719,190	8,094,480	3,972,491	4,072,562
0	0	0	0	0	0
193,855	310,072	326,473	413,969	932,920	1,259,757
91,557	225,027	84,756	167,581	0	0
157,425	135	1,927	68,484	97,270	7,204
(5,333,693)	0	(763,290)	0	0	0
23,065,407	28,126,010	27,437,561	32,512,327	32,786,505	31,694,409
0	306,338	257,365	263,384	604,380	413,685
35,962	22,810	53,198	73,888	73,888	194,738
141,877	0	0	0	0	0
5,265	10,530	15,600	20,670	25,545	2,658
27,865	5,116	18,366	34,337	15,063	59,950
5,333,693	0	763,290	0	0	0
5,544,662	344,794	1,107,819	392,279	718,876	671,031
28,610,069	28,470,804	28,545,380	32,904,606	33,505,381	32,365,440
4,905,248	5,747,538	6,217,740	(1,426,023)	59,161	(3,024,783)
4,620,369	3,405,828	8,239,322	(1,064,210)	(25,148)	(3,563,896)
\$9,525,617	\$9,153,366	\$14,457,062	(\$2,490,233)	\$34,013	(\$6,588,679)

City of Mansfield, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2016	2015	2014	2013
General Fund				
Nonspendable	\$254,005	\$244,361	\$230,030	\$212,022
Restricted	0	0	0	0
Committed	1,599,745	1,501,200	1,473,567	1,071,113
Assigned	559,625	2,055,494	1,606,733	2,114,505
Unassigned	10,100,608	7,338,976	6,948,690	4,878,364
Reserved	N/A	N/A	N/A	N/A
Unreserved (Deficit)	N/A	N/A	N/A	N/A
Total General Fund	12,513,983	11,140,031	10,259,020	8,276,004
All Other Governmental Funds				
Nonspendable	590,532	680,350	411,699	250,942
Restricted	10,516,095	10,203,452	11,016,585	9,354,162
Committed	1,846,740	1,600,694	1,268,797	1,245,737
Unassigned (Deficit)	0	(9,992)	0	(728)
Reserved	N/A	N/A	N/A	N/A
Unreserved, reported in:				
Special revenue funds	N/A	N/A	N/A	N/A
Debt service fund	N/A	N/A	N/A	N/A
Capital project funds (Deficit)	N/A	N/A	N/A	N/A
Total All Other Governmental Funds	12,953,367	12,474,504	12,697,081	10,850,113
Total Governmental Funds	\$25,467,350	\$23,614,535	\$22,956,101	\$19,126,117

Note: During 2011, the City implemented GASB 54. The 2010 amounts were restated to reflect this implementation.

2012	2011	2010	2009	2008	2007
\$42,725	\$49,520	\$42,336	N/A	N/A	N/A
129,750	100,303	26,618	N/A	N/A	N/A
4,659	2,631	8,873	N/A	N/A	N/A
999,514	556,695	4,288	N/A	N/A	N/A
4,322,814	4,027,857	757,213	N/A	N/A	N/A
N/A	N/A	N/A	\$2,306,556	\$439,910	\$1,116,618
N/A	N/A	N/A	(2,314,562)	984,869	509,765
5,499,462	4,737,006	839,328	(8,006)	1,424,779	1,626,383
282,476	252,126	304,188	N/A	N/A	N/A
8,616,366	7,770,075	7,281,498	N/A	N/A	N/A
1,825,711	1,937,986	1,912,080	N/A	N/A	N/A
(1,217,399)	(1,841,334)	(1,550,062)	N/A	N/A	N/A
N/A	N/A	N/A	3,430,572	5,372,506	7,821,162
N/A	N/A	N/A	2,281,100	1,418,680	1,495,324
N/A	N/A	N/A	14,364	0	0
N/A	N/A	N/A	2,828,450	(1,650,762)	(650,979)
9,507,154	8,118,853	7,947,704	8,554,486	5,140,424	8,665,507
\$15,006,616	\$12,855,859	\$8,787,032	\$8,546,480	\$6,565,203	\$10,291,890

City of Mansfield, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2016	2015	2014	2013
Revenues				
Property Taxes	\$1,737,100	\$1,760,669	\$1,763,332	\$1,830,474
Municipal Income Taxes	29,214,846	28,961,313	27,919,093	24,006,334
Charges for Services	5,434,342	4,821,723	4,424,862	4,349,087
Licenses, Permits and Fees	1,100,366	1,464,483	1,129,323	1,053,984
Fines and Forfeitures	2,489,203	2,372,743	2,190,646	2,444,442
Intergovernmental	8,641,823	15,312,621	11,002,716	12,578,460
Contributions and Donations	350,000	4,263	27,455	0
Special Assessments	17,845	14,696	23,199	23,855
Interest	307,588	395,555	333,355	232,284
Other	203,622	280,734	1,126,482	326,680
<i>Total Revenues</i>	<u>49,496,735</u>	<u>55,388,800</u>	<u>49,940,463</u>	<u>46,845,600</u>
Expenditures				
Current:				
General Government	13,384,219	18,821,731	13,888,293	13,731,491
Security of Persons and Property	23,601,259	24,643,585	21,574,972	19,393,860
Public Health and Welfare	1,028	57	1,878	0
Transportation	3,797,639	2,782,872	2,684,333	2,785,732
Community Environment	1,706,165	1,893,908	2,026,344	2,380,426
Leisure Time Activities	1,034,220	685,105	455,504	154,075
Capital Outlay	3,603,937	5,070,545	4,830,024	3,391,288
Debt Service:				
Principal Retirement	559,647	441,721	483,253	484,901
Refunded Bonds Redeemed	0	0	0	2,275,000
Interest and Fiscal Charges	96,557	169,733	181,178	234,862
Issuance Costs	35,184	0	0	102,278
<i>Total Expenditures</i>	<u>47,819,855</u>	<u>54,509,257</u>	<u>46,125,779</u>	<u>44,933,913</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,676,880</u>	<u>879,543</u>	<u>3,814,684</u>	<u>1,911,687</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	1,885,000	0	0	2,355,000
Premium on General Obligation Bonds Issued	94,912	0	0	55,118
Payment to Refunded Bond Escrow Account	(1,939,432)	0	0	0
Inception of Capital Lease	332,452	0	0	0
Sale of Capital Assets	83,280	0	0	33,222
Transfers In	13,044,928	13,708,242	12,873,590	11,767,859
Transfers Out	(13,325,205)	(13,929,351)	(12,858,290)	(12,003,385)
<i>Total Other Financing Sources (Uses)</i>	<u>175,935</u>	<u>(221,109)</u>	<u>15,300</u>	<u>2,207,814</u>
<i>Net Change in Fund Balances</i>	<u>\$1,852,815</u>	<u>\$658,434</u>	<u>\$3,829,984</u>	<u>\$4,119,501</u>
Debt Service as a Percentage of Noncapital Expenditures	1.6%	1.5%	1.7%	7.4%

2012	2011	2010	2009	2008	2007
\$1,800,415	\$1,507,537	\$2,445,489	\$2,386,719	\$2,542,983	\$2,545,865
23,210,618	22,639,125	21,595,452	21,515,827	24,241,438	24,369,037
3,955,765	1,884,773	2,014,192	1,699,492	2,501,935	1,747,742
1,301,348	1,059,463	597,049	754,461	1,009,895	898,192
1,962,732	2,508,701	2,830,775	2,317,850	1,819,253	1,724,413
15,263,618	14,199,861	18,788,739	12,094,597	17,757,450	14,866,082
0	0	0	0	0	0
25,418	31,769	49,359	56,273	41,680	26,093
193,855	247,033	326,473	413,969	932,920	1,259,757
583,093	165,725	843,375	552,476	132,868	227,968
48,296,862	44,243,987	49,490,903	41,791,664	50,980,422	47,665,149
16,120,475	9,157,244	8,615,629	9,262,486	10,838,867	10,254,320
20,843,700	20,852,533	25,333,268	24,600,304	24,477,914	24,230,031
2,850	7,052	76,351	109,486	129,965	154,251
2,668,509	2,197,989	2,300,961	2,528,206	3,895,775	4,454,990
1,481,028	1,895,861	2,778,561	2,573,024	1,654,607	1,787,617
188,096	283,280	419,944	460,698	766,628	1,231,940
3,105,163	5,312,992	8,185,288	3,965,385	12,556,339	8,054,070
481,404	425,000	415,000	320,000	310,000	305,000
0	0	0	0	0	0
255,791	268,236	307,533	292,983	327,285	242,972
0	0	0	0	0	0
45,147,016	40,400,187	48,432,535	44,112,572	54,957,380	50,715,191
3,149,846	3,843,800	1,058,368	(2,320,908)	(3,976,958)	(3,050,042)
0	0	0	2,620,000	0	0
0	0	0	64,448	0	0
0	0	0	0	0	0
363,494	0	0	100,000	0	0
82,557	225,027	84,756	167,581	155,939	110,990
12,243,698	596,240	1,584,644	1,660,461	766,165	1,833,962
(12,497,498)	(596,240)	(2,347,934)	(1,660,461)	(686,305)	(1,833,962)
192,251	225,027	(678,534)	2,952,029	235,799	110,990
\$3,342,097	\$4,068,827	\$379,834	\$631,121	(\$3,741,159)	(\$2,939,052)
2.0%	2.0%	2.0%	1.6%	1.6%	1.4%

City of Mansfield, Ohio
Assessed Valuation and Estimated Actual Values of Taxable Property
Last Ten Years

Collection Year	Real Property		Tangible Personal Property	
	Assessed Value	Estimated Actual Value	Public Utility	
			Assessed Value	Estimated Actual Value
2016	\$524,905,750	\$1,499,730,714	\$27,829,710	\$79,513,457
2015	529,849,870	1,513,856,771	19,473,330	55,638,086
2014	545,780,020	1,559,371,486	17,701,700	50,576,286
2013	555,161,930	1,586,176,943	16,081,610	45,947,457
2012	569,038,870	1,625,825,343	14,972,140	42,777,543
2011	601,577,670	1,718,793,343	14,328,390	40,938,257
2010	612,474,640	1,749,927,543	13,795,680	39,416,229
2009	611,164,890	1,746,185,400	13,509,070	38,597,343
2008	613,362,160	1,752,463,229	13,435,490	38,387,114
2007	612,365,730	1,749,616,371	19,584,030	55,954,371

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 true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent 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 of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. 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 was 2010).

The tangible personal property values associated with each year are the value 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 a 10 percent, 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Richland County Auditor

Tangible Personal Property					
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Tax Rate
\$0	\$0	\$552,735,460	\$1,579,244,171	35.00%	\$3.60
0	0	549,323,200	1,569,494,857	35.00	3.60
0	0	563,481,720	1,609,947,772	35.00	3.60
0	0	571,243,540	1,632,124,400	35.00	3.60
0	0	584,011,010	1,668,602,886	35.00	3.60
0	0	615,906,060	1,759,731,600	35.00	3.60
0	0	626,270,320	1,789,343,772	35.00	3.60
43,950,179	703,202,864	668,624,139	2,487,985,607	26.87	3.60
58,600,238	468,801,904	685,397,888	2,259,652,247	30.33	3.60
110,363,727	588,363,727	742,313,487	2,393,934,469	31.01	3.60

City of Mansfield, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Valuation)
Last Ten Years

	2016	2015	2014	2013
Unvoted Millage				
Operating	\$3.0000	\$3.0000	\$3.0000	\$3.0000
Fire and EMS	0.6000	0.6000	0.6000	0.6000
Total Unvoted Millage	\$3.6000	\$3.6000	\$3.6000	\$3.6000
Overlapping Rates by Taxing District				
Richland County				
Residential/Agricultural Real	\$9.7000	\$9.6800	\$9.6386	\$9.4239
Commercial/Industrial and Public Utility Real	12.7400	12.7005	12.6630	12.6066
General Business and Public Utility Personal	12.8000	12.8000	12.8000	12.8000
Mansfield City School District				
Residential/Agricultural Real	52.0400	48.8580	48.0516	46.7662
Commercial/Industrial and Public Utility Real	63.5700	60.2568	59.3991	58.9228
General Business and Public Utility Personal	74.2500	71.2500	70.8500	70.4500

Source: Ohio Department of Taxation

Notes: 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 City's basic property tax rate may be increased only by a majority vote of the City's residents.

Voted real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Overlapping rates are those of local and county governments that apply to property owners within the City.

2012	2011	2010	2009	2008	2007
\$3.0000	\$3.0000	\$3.0000	\$3.0000	\$3.0000	\$3.0000
0.6000	0.6000	0.6000	0.6000	0.6000	0.6000
<u>\$3.6000</u>	<u>\$3.6000</u>	<u>\$3.6000</u>	<u>\$3.6000</u>	<u>\$3.6000</u>	<u>\$3.6000</u>

\$8.9852	\$8.9297	\$7.3447	\$7.6513	\$7.6160	\$6.6419
12.1184	11.9773	10.1881	10.6872	10.5500	9.4010
12.4000	12.4000	10.7000	11.4000	11.4000	10.4000

35.9179	46.7849	43.5925	42.0697	41.7580	42.2466
47.7719	58.4924	56.7670	54.8507	54.3577	54.1280
59.9500	71.3500	69.9500	68.6500	68.6500	69.2500

City of Mansfield, Ohio
Property Tax Levies and Collections
Last Ten Years

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)	Percent of Levy Collected
2016	\$2,230,129	\$1,769,259	79.33 %	\$123,922	\$1,893,181	84.89 %
2015	2,291,733	1,807,573	78.87	128,303	1,935,876	84.47
2014	2,327,052	1,816,255	78.05	118,242	1,934,497	83.13
2013	2,497,834	1,987,453	79.57	164,660	2,152,113	86.16
2012	2,427,781	1,907,952	78.59	111,979	2,019,931	83.20
2011	2,557,902	2,068,897	80.88	117,742	2,186,639	85.49
2010	2,608,552	1,955,101	74.95	130,546	2,085,647	79.95
2009	2,181,153	1,856,901	85.13	113,533	1,970,434	90.34
2008	2,186,409	2,172,251	99.35	140,190	2,312,441	105.76
2007	2,203,918	1,960,848	88.97	126,437	2,087,285	94.71

Source: Richland County Auditor

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

(1) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

City of Mansfield, Ohio
Principal Real Property Taxpayers
2016 and 2007

Taxpayer	2016	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Kurt Stimens	\$8,521,220	1.62%
Newman Technology	4,180,400	0.80
Gorman Rupp Company	3,422,200	0.65
SSI Mansfield, LLC	2,655,920	0.51
Wal Mart Real Estate	2,275,000	0.43
Jay Industries, Incorporated	2,250,600	0.43
Richland Real Estate, LLC	1,921,430	0.37
Armco	1,756,500	0.33
Canam PO LP	1,449,160	0.28
Johnny Appleseed Center	1,436,090	0.27
Totals	\$29,868,520	5.69%
Total Real Property Assessed Valuation	\$524,905,750	

Taxpayer	2007	
	Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Newman Technology	\$4,924,430	0.80%
Wal Mart Real Estate	2,938,920	0.48
SSI Mansfield, LLC	2,818,420	0.46
Jay Industries, Incorporated	2,786,280	0.46
City of Mansfield	2,562,810	0.42
Armco	2,310,070	0.38
Willard Rental Properties	2,288,720	0.37
Mansfield Commerce Center	1,798,380	0.29
Therm-O-Disc	1,619,280	0.26
Johnny Appleseed Center	1,575,000	0.26
Totals	\$25,622,310	4.18%
Total Real Property Assessed Valuation	\$612,365,730	

Source: Richland County Auditor

City of Mansfield, Ohio
Income Tax Revenue Base and Collections
Last Ten Years

<u>Tax Year</u>	<u>Tax Rate (1)</u>	<u>Total Tax Collected (2)</u>	<u>Taxes from Withholding</u>	<u>Percentage of Taxes from Withholding</u>	<u>Taxes from Net Profits</u>	<u>Percentage of Taxes from Net Profits</u>	<u>Taxes from Individuals</u>	<u>Percentage of Taxes from Individuals</u>
2016	2.00%	\$30,483,026	\$23,866,902	78.30%	\$3,826,358	12.55%	\$2,789,766	9.15%
2015	2.00	29,150,718	22,680,536	77.80	3,774,999	12.95	2,695,183	9.25
2014	2.00	27,797,169	21,690,523	78.03	3,856,162	13.87	2,250,484	8.10
2013	1.75	24,305,208	18,903,396	77.78	3,228,400	13.28	2,173,412	8.94
2012	1.75	23,524,296	18,978,927	80.68	3,093,223	13.15	1,452,146	6.17
2011	1.75	23,740,740	18,569,475	78.22	3,684,580	15.52	1,486,685	6.26
2010	1.75	23,162,331	18,375,043	79.33	3,296,900	14.23	1,490,388	6.44
2009	1.75	22,962,928	18,533,033	80.71	2,914,595	12.69	1,515,300	6.60
2008	1.75	25,100,403	19,618,191	78.16	3,886,377	15.48	1,595,835	6.36
2007	1.75	25,952,247	20,333,797	78.35	4,030,366	15.53	1,588,084	6.12

(1) The City's basic income tax rate may only be increased by a majority vote of the City's residents. In November 2013, the voters approved an increase to 2.0% effective January 1, 2014.

(2) All collections are on a cash basis and include tax, penalty, interest, and court costs.

City of Mansfield, Ohio
Top Ten Income Tax Withholding Accounts
Last Ten Years

Tax Year	Company Rank	Amount Paid	Percent of Total Withholding Collections	Tax Year	Company Rank	Amount Paid	Percent of Total Withholding Collections
2016	1	\$1,551,848	6.50%	2015	1	\$1,606,671	7.08%
2016	2	1,250,423	5.24	2015	2	1,230,921	5.43
2016	3	838,029	3.51	2015	3	847,435	3.74
2016	4	748,256	3.14	2015	4	696,624	3.07
2016	5	667,834	2.80	2015	5	677,842	2.99
2016	6	611,302	2.56	2015	6	600,629	2.65
2016	7	507,005	2.12	2015	7	524,314	2.31
2016	8	500,006	2.10	2015	8	500,182	2.20
2016	9	461,798	1.93	2015	9	459,856	2.03
2016	10	421,959	1.77	2015	10	427,171	1.88
Total		<u>\$7,558,460</u>	<u>31.67%</u>	Total		<u>\$7,571,645</u>	<u>33.38%</u>
2014	1	\$1,638,498	7.55%	2013	1	\$1,390,331	7.35%
2014	2	1,115,949	5.14	2013	2	1,043,590	5.52
2014	3	836,477	3.86	2013	3	728,518	3.85
2014	4	643,978	2.97	2013	4	571,657	3.02
2014	5	628,835	2.90	2013	5	530,944	2.81
2014	6	628,248	2.90	2013	6	523,473	2.77
2014	7	572,388	2.64	2013	7	518,521	2.74
2014	8	539,245	2.49	2013	8	460,468	2.44
2014	9	450,991	2.08	2013	9	389,641	2.06
2014	10	402,581	1.85	2013	10	349,620	1.86
Total		<u>\$7,457,190</u>	<u>34.38%</u>	Total		<u>\$6,506,763</u>	<u>34.42%</u>
2012	1	\$1,443,900	7.61%	2011	1	\$1,448,975	7.80%
2012	2	1,051,007	5.54	2011	2	1,035,504	5.58
2012	3	710,210	3.74	2011	3	701,425	3.78
2012	4	582,540	3.07	2011	4	539,267	2.90
2012	5	532,466	2.81	2011	5	512,125	2.76
2012	6	516,574	2.72	2011	6	473,930	2.55
2012	7	497,641	2.62	2011	7	413,655	2.23
2012	8	474,770	2.50	2011	8	402,901	2.17
2012	9	388,506	2.05	2011	9	381,222	2.05
2012	10	362,708	1.91	2011	10	366,206	1.97
Total		<u>\$6,560,322</u>	<u>34.57%</u>	Total		<u>\$6,275,210</u>	<u>33.79%</u>
2010	1	\$1,434,242	7.81%	2009	1	\$1,460,849	7.88%
2010	2	1,032,882	5.62	2009	2	1,065,900	5.75
2010	3	725,392	3.95	2009	3	736,239	3.97
2010	4	543,692	2.96	2009	4	568,663	3.07
2010	5	517,690	2.82	2009	5	496,749	2.68
2010	6	476,933	2.60	2009	6	493,879	2.66
2010	7	460,848	2.51	2009	7	423,830	2.29
2010	8	444,903	2.42	2009	8	394,803	2.13
2010	9	428,300	2.33	2009	9	358,432	1.93
2010	10	321,869	1.74	2009	10	282,799	1.54
Total		<u>\$6,386,751</u>	<u>34.76%</u>	Total		<u>\$6,282,143</u>	<u>33.90%</u>
2008	1	\$1,502,047	7.66%	2007	1	\$1,496,224	7.36%
2008	2	1,131,253	5.77	2007	2	1,063,689	5.23
2008	3	755,505	3.85	2007	3	734,413	3.61
2008	4	696,592	3.55	2007	4	726,067	3.57
2008	5	544,279	2.77	2007	5	596,997	2.94
2008	6	499,176	2.54	2007	6	532,024	2.62
2008	7	483,435	2.46	2007	7	487,347	2.40
2008	8	458,232	2.34	2007	8	477,848	2.35
2008	9	455,986	2.32	2007	9	472,978	2.33
2008	10	419,777	2.15	2007	10	453,490	2.22
		<u>\$6,946,282</u>	<u>35.41%</u>			<u>\$7,041,077</u>	<u>34.63%</u>

Source: City of Mansfield Income Tax Division - amounts reflect calendar year collections. Company names are not provided due to confidentiality regulations.

City of Mansfield, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Year	Governmental Activities			Business-type Activities	
	General Obligation Bonds	Loans	Capital Leases	General Obligation Bonds	Loans
2016	\$3,771,203	\$0	\$301,597	\$10,889,380	\$1,507,790
2015	3,813,582	0	113,794	855,000	1,682,873
2014	4,134,094	20,000	186,959	895,000	1,779,525
2013	4,449,606	90,000	258,038	935,000	1,798,906
2012	4,635,000	160,000	327,090	1,200,000	1,818,287
2011	5,010,000	230,000	0	1,650,000	1,837,668
2010	5,365,000	300,000	0	2,105,000	1,477,574
2009	5,710,000	370,000	100,000	2,550,000	255,358
2008	3,340,000	440,000	20,473	1,865,000	2,259,739
2007	3,580,000	510,000	39,982	2,165,000	2,154,120

(1) Personal income and population information is located on S26.

Source: City financial records

Total		
Total Debt	Percentage of Personal Income	Per Capita
\$16,469,970	198.38%	\$344
6,465,249	0.78	135
7,015,578	0.85	147
7,531,550	0.91	157
8,140,377	0.98	170
8,727,668	1.05	183
9,247,574	1.11	193
8,985,358	0.98	174
7,925,212	0.87	154
8,449,102	0.92	164

City of Mansfield, Ohio
*Ratio of General Obligation Bonded Debt to Estimated Actual
Value of Taxable Property and Bonded Debt Per Capita
Last Ten Years*

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	General Bonded Debt Outstanding (3) (4)	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
2016	47,821	\$1,579,244,171	\$14,660,583	0.93 %	\$307
2015	47,821	1,569,494,857	4,668,582	0.30	98
2014	47,821	1,609,947,772	5,029,094	0.31	105
2013	47,821	1,632,124,400	5,384,606	0.33	113
2012	47,821	1,668,602,886	5,835,000	0.35	122
2011	47,821	1,759,731,600	6,660,000	0.38	139
2010	47,821	1,789,343,772	7,470,000	0.42	156
2009	51,600	2,487,985,607	8,260,000	0.33	160
2008	51,600	2,259,652,247	5,205,000	0.23	101
2007	51,600	2,393,934,469	5,745,000	0.24	111

(1) Source: U.S. Census Bureau

(2) Source: Richland County Auditor

(3) Includes general obligation bonds supported by enterprise activities because they are backed by the full faith and credit of the City.

(4) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

City of Mansfield, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2016

Jurisdiction	Governmental Activities Debt Outstanding (1)	Percentage Applicable to City (2)	Amount Applicable to City
Direct - City of Mansfield			
General Obligation Bonds	\$3,771,203	100 %	\$3,771,203
Capital Lease	<u>301,597</u>	100	<u>301,597</u>
<i>Total Direct Debt</i>	<u>4,072,800</u>		<u>4,072,800</u>
Overlapping			
Richland County	38,383,511	31.58	12,121,513
Mansfield City School District	12,164,748	65.18	7,928,983
Crestview Local School District	1,455,000	0.45	6,548
Madison Local School District	26,294,733	18.62	4,896,079
Ontario Local School District	11,999,245	0.02	2,400
Pioneer Career and Technology Center	<u>11,543,103</u>	16.20	<u>1,869,983</u>
<i>Total Overlapping Debt</i>	<u>101,840,340</u>		<u>26,825,505</u>
Total	<u><u>\$105,913,140</u></u>		<u><u>\$30,898,305</u></u>

Source: Richland County Auditor

(1) Debt outstanding for the school districts is as of June 30, 2016.

(2) Percentages were determined by dividing each overlapping subdivision's assessed valuation within the City by its total assessed valuation.

City of Mansfield, Ohio
Legal Debt Margin
Last Ten Years

	2016	2015	2014	2013
Total Assessed Property Value	<u>\$552,735,460</u>	<u>\$549,323,200</u>	<u>\$563,481,720</u>	<u>\$571,243,540</u>
Overall Legal Debt Limit (10 ½ Percent of Assessed Valuation)	<u>\$58,037,223</u>	<u>\$57,678,936</u>	<u>\$59,165,581</u>	<u>\$59,980,572</u>
Debt Outstanding:				
Various Purpose General Obligation Bonds	14,075,000	4,630,000	4,985,000	5,335,000
Less: Exempt Debt				
Unvoted General Obligation Bonds to be paid from Water and Sewer system revenues	(10,425,000)	(855,000)	(895,000)	(935,000)
Amount Available in Debt Service	<u>(197,522)</u>	<u>(74,430)</u>	<u>(102,417)</u>	<u>(108,272)</u>
Total Net Debt Applicable to Debt Limit	<u>3,452,478</u>	<u>3,700,570</u>	<u>3,987,583</u>	<u>4,291,728</u>
Legal Debt Margin Within 10 ½ Percent Limitations	<u>\$54,584,745</u>	<u>\$53,978,366</u>	<u>\$55,177,998</u>	<u>\$55,688,844</u>
Legal Debt Margin as a Percentage of the Debt Limit	94.05%	93.58%	93.26%	92.84%
Unvoted Debt Limitation (5 ½ Percent of Assessed Valuation)	<u>\$30,400,450</u>	<u>\$30,212,776</u>	<u>\$30,991,495</u>	<u>\$31,418,395</u>
Total Unvoted Debt Outstanding at Year End	14,075,000	4,630,000	4,985,000	5,335,000
Less:				
Unvoted General Obligation Bonds to be paid from Water and Sewer system revenues	(10,425,000)	(855,000)	(895,000)	(935,000)
Amount Available in Debt Service	<u>(197,522)</u>	<u>(74,430)</u>	<u>(102,417)</u>	<u>(108,272)</u>
Net Debt Within 5 ½ Percent Limitations	<u>3,452,478</u>	<u>3,700,570</u>	<u>3,987,583</u>	<u>4,291,728</u>
Unvoted Legal Debt Margin Within 5 ½ Percent Limitations	<u>\$26,947,972</u>	<u>\$26,512,206</u>	<u>\$27,003,912</u>	<u>\$27,126,667</u>
Legal Debt Margin as a Percentage of the Debt Limit	88.64%	87.75%	87.13%	86.34%

Source: City Financial Records

2012	2011	2010	2009	2008	2007
<u>\$584,011,010</u>	<u>\$615,906,060</u>	<u>\$626,270,320</u>	<u>\$668,624,139</u>	<u>\$685,397,888</u>	<u>\$742,313,487</u>
<u>\$61,321,156</u>	<u>\$64,670,136</u>	<u>\$65,758,384</u>	<u>\$70,205,535</u>	<u>\$71,966,778</u>	<u>\$77,942,916</u>
5,835,000	6,660,000	7,470,000	8,260,000	5,205,000	5,745,000
(1,200,000)	(1,650,000)	(2,105,000)	(2,550,000)	(1,865,000)	(2,165,000)
<u>(146,838)</u>	<u>(99,762)</u>	<u>(201,045)</u>	<u>(86,281)</u>	<u>(71,917)</u>	<u>(61,604)</u>
<u>4,488,162</u>	<u>4,910,238</u>	<u>5,163,955</u>	<u>5,623,719</u>	<u>3,268,083</u>	<u>3,518,396</u>
<u>\$56,832,994</u>	<u>\$59,759,898</u>	<u>\$60,594,429</u>	<u>\$64,581,816</u>	<u>\$68,698,695</u>	<u>\$74,424,520</u>
92.68%	92.41%	92.15%	91.99%	95.46%	95.49%
<u>\$32,120,606</u>	<u>\$33,874,833</u>	<u>\$34,444,868</u>	<u>\$36,774,328</u>	<u>\$37,696,884</u>	<u>\$40,827,242</u>
5,835,000	6,660,000	7,470,000	8,260,000	5,205,000	5,745,000
(1,200,000)	(1,650,000)	(2,105,000)	(2,550,000)	(1,865,000)	(2,165,000)
<u>(146,838)</u>	<u>(99,762)</u>	<u>(201,045)</u>	<u>(86,281)</u>	<u>(71,917)</u>	<u>(61,604)</u>
<u>4,488,162</u>	<u>4,910,238</u>	<u>5,163,955</u>	<u>5,623,719</u>	<u>3,268,083</u>	<u>3,518,396</u>
<u>\$27,632,444</u>	<u>\$28,964,595</u>	<u>\$29,280,913</u>	<u>\$31,150,609</u>	<u>\$34,428,801</u>	<u>\$37,308,846</u>
86.03%	85.50%	85.01%	84.71%	91.33%	91.38%

City of Mansfield, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (1)</u>	<u>Personal Income Per Capita (3)</u>	<u>Median Household Income (1)</u>	<u>Unemployment Rate (2)</u>
2016	47,821	\$830,220,381	\$17,361	\$32,076	5.5%
2015	47,821	830,220,381	17,361	32,076	5.6
2014	47,821	830,220,381	17,361	32,076	6.4
2013	47,821	830,220,381	17,361	32,076	8.4
2012	47,821	830,220,381	17,361	32,076	8.4
2011	47,821	830,220,381	17,361	32,076	10.6
2010	47,821	830,220,381	17,361	32,076	11.9
2009	51,600	914,661,600	17,726	30,176	12.4
2008	51,600	914,661,600	17,726	30,176	7.5
2007	51,600	914,661,600	17,726	30,176	6.7

(1) Source: U. S. Census - 2007-2009 from 2000 Federal Census;
2010-2016 from 2010 Federal Census

(2) Source: Bureau of Labor Statistics

(3) Computation of total personal income divided by population

City of Mansfield, Ohio*Principal Employers**2016 and 2007*

2016		
Employer	Employees	Percentage of Total City Employment
Ohio Health MedCentral Health Systems	2,400	4.76%
Jay Industries, Incorporated	1,150	2.28
Newman Technology	1,100	2.18
Richland County Government	1,006	1.99
StarTek, Incorporated	875	1.73
CenturyLink, Incorporated	800	1.59
Mansfield City School District	715	1.42
Mansfield Correctional Institution	680	1.35
Therm-O-Disc, Incorporated	625	1.24
Gorman Rupp Company	540	1.07
Total	9,891	19.61%
Total Employment within the City	50,434	
2007		
Employer	Employees	Percentage of Total City Employment
MedCentral Health Systems	2,400	4.10%
Richland County Government	1,474	2.52
Newman Technology	1,100	1.88
Jay Industries, Incorporated	943	1.61
Gorman Rupp Company	809	1.38
Embarq	800	1.37
Therm-O-Disc, Incorporated	721	1.23
Mansfield City School District	700	1.20
Mansfield Correctional Institution	621	1.06
City of Mansfield	588	1.00
Total	10,156	17.35%
Total Employment within the City	58,534	

Source: City of Mansfield, Ohio, Department of Economic Development

City of Mansfield, Ohio
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Years

Function/Program	2016	2015	2014	2013
General Government				
Council	11.00	11.00	10.00	11.00
Administration	4.00	3.00	3.00	3.00
Finance	18.00	16.00	15.00	15.00
Law	9.00	9.00	9.00	9.00
Courts	42.00	43.00	42.00	45.00
General Government	6.00	5.00	6.00	5.00
Economic and Community				
Development	4.00	5.00	5.00	6.00
Engineering	6.00	5.00	6.00	5.00
Maintenance	2.00	3.00	3.00	3.00
Codes and Permits	6.00	6.00	6.00	6.00
Litter Control	0.00	0.00	0.00	0.00
Regional Community				
Advancement	4.00	4.00	19.00	24.00
Parks and Recreation	6.00	4.00	4.00	0.00
Street and Highway	12.00	12.00	11.00	6.00
Police	120.00	115.00	109.00	104.00
Fire	94.00	95.00	94.00	92.00
Water	55.00	53.00	52.00	50.00
Sewer	38.00	33.00	37.00	37.00
Airport	4.00	4.00	4.00	5.00
Repair Garage	6.00	6.00	6.00	6.00
Information Technology	4.00	3.00	4.00	3.00
Totals:	451.00	435.00	445.00	435.00

Source: City Payroll Records

Method: Using 1.0 for each employee at year-end.

2012	2011	2010	2009	2008	2007
11.00	11.00	12.00	12.00	12.00	12.00
3.00	3.00	3.00	4.00	4.00	5.00
15.00	18.00	18.00	17.00	27.00	28.00
10.00	11.00	12.00	12.00	14.00	13.00
45.00	50.00	50.00	52.00	54.00	54.00
6.00	6.00	7.00	7.00	7.00	8.00
7.00	6.00	7.00	6.00	6.00	6.00
6.00	6.00	6.00	8.00	10.00	11.00
3.00	3.00	4.00	3.00	4.00	4.00
6.00	4.00	6.00	7.00	10.00	9.00
0.00	0.00	1.00	1.00	2.00	2.00
26.00	26.00	31.00	27.00	26.00	16.00
1.00	1.00	6.00	6.00	11.00	12.00
6.00	6.00	10.00	14.00	34.00	35.00
102.00	111.00	121.00	127.00	144.00	150.00
80.00	85.00	96.00	100.00	102.00	98.00
51.00	58.00	57.00	61.00	68.00	67.00
38.00	36.00	38.00	41.00	41.00	40.00
4.00	4.00	4.00	4.00	6.00	5.00
6.00	5.00	5.00	5.00	9.00	9.00
3.00	3.00	4.00	4.00	4.00	4.00
429.00	453.00	498.00	518.00	595.00	588.00

City of Mansfield, Ohio
Operating Indicators by Function/Program
Last Ten Years

Function/Program	2016	2015	2014	2013
General Government:				
Building permits issued	163	155	278	272
Code enforcements	2,688	1,595	1,805	3,933
Police:				
Calls for service	36,854	36,282	37,098	36,134
Traffic violations	3,877	3,825	4,012	3,539
Parking violations	4,357	4,334	4,587	3,886
Physical arrests	4,952	4,773	4,611	4,885
Fire:				
Emergency responses	8,647	8,032	7,855	7,494
Fire responses	1,915	1,886	1,770	1,647
Street/Highway:				
Street resurfacing mileage	20	16	22	15
Number of streets resurfaced	96	68	102	77
Tons of salt used	8,956	9,004	11,796	15,455
Leaf removal (cubic yards)	4,836	5,286	5,339	5,148
Water:				
Number of customers	18,653	18,463	18,511	18,494
Average daily consumption (millions of gallons)	10.47	10.29	9.90	9.37
Wastewater:				
Average daily sewage treatment (millions of gallons)	9.51	10.30	10.55	11.09

Source: City Records

2012	2011	2010	2009	2008	2007
287	190	185	164	174	207
2,566	2,155	2,426	3,070	4,633	5,519
37,241	35,613	37,352	37,548	42,062	42,072
5,398	5,106	6,348	5,616	6,221	6,741
4,071	4,363	4,957	6,928	7,684	5,896
5,198	4,975	5,090	4,364	4,987	4,924
7,393	6,997	6,608	6,234	6,441	6,109
1,664	1,556	1,547	1,450	1,653	1,470
12	11	8	15	20	19
60	64	51	104	81	96
8,167	4,285	8,045	7,742	14,355	6,240
6,024	4,215	1,789	9,170	9,288	11,642
18,696	18,652	18,628	19,800	20,448	20,394
9.39	9.19	8.93	7.86	8.92	8.48
10.01	10.91	9.91	9.81	10.35	9.87

City of Mansfield, Ohio
Capital Assets Statistics by Function/Program
Last Ten Years

Function/Program	2016	2015	2014	2013
Police				
Number of stations	1	1	1	1
Number of offices	2	2	2	2
Number of police vehicles	66	64	59	52
Fire				
Number of stations	5	5	5	5
Number of fire trucks	9	9	9	9
Number of rescue squads	6	6	6	6
Streets and Highways				
Mileage	295	295	295	295
Parks and Recreation				
Number of Parks	29	29	30	31
Acreage	291	291	292	294
Playgrounds	18	18	18	18
Swimming pools	2	2	3	4
Water				
Miles of water mains	250	250	250	250
Storage capacity (thousands of gallons)	14,500	14,500	14,500	14,500
Sewer				
Miles of sanitary sewer	200	200	200	200
Treatment capacity (thousands of gallons)	12,500	12,500	12,500	12,500

Sources: Various City departments

2012	2011	2010	2009	2008	2007
1	1	1	1	1	1
2	2	2	2	2	2
58	73	69	68	62	65
5	6	6	6	5	5
9	9	9	9	9	8
6	6	8	8	8	6
295	295	295	295	295	295
31	31	31	31	31	33
294	294	294	294	294	300
18	18	18	18	18	19
4	4	4	4	4	4
250	250	250	250	250	250
14,500	14,500	14,500	14,500	14,500	14,500
200	200	200	200	200	200
12,500	12,500	12,500	12,500	12,500	12,500

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