

*City of Bedford*  
*Finance Department*  
*Annual Report*  
*2013*

*Frank C. Gambosi, Director of Finance*  
*Debbie Parina, Executive Secretary*  
*Kimber Lee Jaworski, Payroll Officer*  
*Nancy Manaska, Tax Auditor*  
*Traci Prochazska, Tax Auditor*  
*Keith Laffin, Tax Collector*  
*Tesa Tench, Accounts Payable*  
*Jonathan Lindow, Accounts Receivable*

*Submitted by:*

*Frank C. Gambosi*  
*Director of Finance*

# *Notes To The Annual Report*

- 1) The Court was treated as a separate entity, but included in both Income and Expense Reports.
- 2) The final Receipt and Disbursement Reports have been adjusted for transfers to illustrate the actual revenue and expenditures of the City.
- 3) All amounts herein have been rounded to dollars.
- 4) This report is prepared on a cash basis of accounting. The City Has published GAAP based audited annual finance reports since 1983 and received an award for the 1990 thru 2012 Comprehensive Annual Financial Reporting from the Government Finance Officers Association of the United States and Canada. The City will submit another Comprehensive Annual Financial Report for 2013 to try to obtain the award for the twenty-third consecutive year.
- 5) The Finance Department created the following forms and payments:

<u>Form Types</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<i>Number of Checks</i>	3,584	3,962	4,029
<i>Accounts Payable \$\$\$</i>	\$21,519,508	\$19,835,510	\$22,586,194
<i>Receipt Entries</i>	2,140	2,160	2,088
<i>Journal Entries</i>	1,394	1,139	1,078
<i>Budget Entries</i>	96	108	102

- 6) Frank Gambosi, Finance Director was appointed Vice-Chairman in 2008 and Chairman in 2009 for a 3 year term (2009-2011) and again as chairman in 2011 for another 3 year term (2012-2014) to serve as one of twelve members of the Government Finance Officers Association of the United States and Canada's Special Review Executive Committee.(SREC) He will be responsible for overseeing the operations of the Certificate of Achievement for Excellence in Financial Reporting Program, as well as establishing program policy, subject to review by the GFOA Executive Board. The SREC meets at least once a year in conjunction with the GFOA's annual conference. If needed the Chair of the SREC has the option of calling a second meeting in Washington, D.C. Otherwise, the SREC conducts its work by means of conference calls, facsimile machines and electronic mail. The program reviews CAFR's all across America for compliance with rules and regulations to obtain the Award for excellence in Financial Reporting. When conflicts exist with an entity and their reporting format, recommendations to receive/not receive the award rest with the chairman and the 12 member executive committee.

- 7) Frank Gambosi, Finance Director served as President from 2007-2008 and Past President in 2009 - 2011 to the Ohio Government Finance Officers Association's Executive Board. He has served seven years as a Trustee to the Ohio Government Finance Officers Association. The Association's purpose is to provide continuing education programs for all State, County, Municipalities, Public Universities, School Districts, Villages, Townships, Libraries, Special Districts and Non-Governmental entities in Ohio. The President's term ran from mid September, 2007 until the end of the annual conference on September 19<sup>th</sup>, 2008. He served as one of four members representing Cities in the State of Ohio. There are 21 members of the Board representing all various types of government entities in Ohio.
- 7a Frank Gambosi, Finance Director is serving a three year term starting in 2012 as an Ohio Municipal Finance Officer Association (MFOA) board member representing District 8 (mostly Cuyahoga County). This position works closely with the Ohio Municipal League (OML) and is involved with training and education classes for other finance directors in the state.

## *Finance Department Highlights*

*2013*

In 2013 the Finance Department received its 23<sup>rd</sup> consecutive International Award from the Government Finance Officers Association of The United State and Canada. a Certificate of Achievement for Excellence in Financial Reporting for the Year 2012. The Finance Department continued to utilize the Municipal Income Tax online preparation software, which received the Ohio Government Finance officer's 2003 Innovation in Public Finance Award. In 2007 the department welcomed Jonathan Lindow who in his first year assisted with most of the CAFR preparation for obtaining the 2012 award for Excellence in Financial Reporting. An extensive amount of knowledge of government accounting is required to complete this report.

### *Income Tax Department*

The City's Income tax department continued our innovative programs in 2013.

The department continued in its 11th year of on-line collection of taxes through our website with the help of US Bank, and our website host Impact. This Website offered taxpayers the opportunity to pay their taxes on-line by credit card for a fee of 2.75% or to pay their taxes by an ach transaction through the bank for a fee of \$3 per transaction. The use of this system has been invaluable especially in the collection of delinquent account processes. The use consisted of both businesses and individuals finding it easier to pay online vs. checks and the mail.

The City of Bedford saved over \$35,000 from 2009 through 2013 by not sending/ mailing tax forms. Instead it was noted that most residents were filing with tax programs and printing out returns from our on-line program. The City's taxpayer's can get the forms also from City Hall, the local library and On-line on our website.

Along with these collection changes, the City continued its cooperative venture with the private collection agency (Keith D. Weiner & Assoc. Co, LPA specializing in government tax collections to increase the amount of court cases filed in the year. The collection firm has direct access to update limited information to keep efficiency of filing court cases and their status. To date with just the collection firm's cases filed, the City collected a total of \$384,377 in 2013, \$357,255 in 2012, \$472,577 in 2011, \$557,392 in 2010, \$439,639 in 2009, 185,412 in 2008 and \$160,312 in 2007. The City netted \$267,238 in 2013, \$252,914 in 2012 \$342,073 in 2011, \$407,771 in 2010, \$337,261 in 2009, \$184,307 in 2008, and \$113,678 in 2007 after collection fees and filing fees for

court. Starting July 1, 2007 the Tax department notified all delinquent taxpayers that the City would implemented a new collection strategy that allowed the Tax Department to charge the court filing fee costs and collection fees directly to the delinquent taxpayer(s). On November 1, 2007, The City did start this process and now 100% of collection dollars of taxes is directed to the City. The Delinquent taxpayers have utilized the website's On-line credit card and ACH transaction processes as well.

The City in 2009, entered into an agreement to upload all files to the Central Collection Agency (CCA) of Cleveland to have them verified that all income filed per taxpayer's federal returns have been reported to the City as well. The CCA has the ability to collect these found revenue taxes on behalf of the City. A small fee based upon a formula with two calculations (collections and number of transactions) is the basis for a fee collected by CCA. This program with CCA netted collections from taxpayers of around \$1500-1800 per month in 2013 and in 2012, \$18,701 in 2011, \$4,000 in 2010 that the city would not have otherwise collected. There were two matching errors in 2012 based upon submission of files and analysis, since then we know to correct this issue.

The City's income tax collections for 2013 were \$10,157,318.64. Prior year's collections were as follows: 10,294,837 in 2012, \$9,752,086 in 2011, \$9,222,515 in 2010, \$8,778,756 in 2009, \$9,729,724 in 2008, \$11,024,892 in 2007, \$12,444,747 in 2006, and collections in 2005 were \$10,894,777. The collections of income taxes as a % to total were as follows:

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Individuals	15.39	13.73	14.77	16.60	18.14	15.80	14.22
Business Net Profits	9.66	9.67	10.49	8.05	7.07	14.62	24.24
Corporate Withholding	74.95	76.60	74.74	75.35	74.78	69.58	61.54

<b>Collections by year:</b>	<u>Individual</u>	<u>Business Net Profits</u>	<u>Withholding</u>	<u>Total</u>
<b>Rounded in thousands (000)</b>				
2004	\$ 1.521	\$ 2.702	\$ 5.579	\$ 9.802
2005	1.530	3.385	5.980	10.895
2006	1.821	4.206	6.418	12.445
2007	1.566	2.674	6.785	11.025
2008	1.537	1.422	6.770	9.730
2009	1.593	.621	6.565	8.779
2010	1.532	.741	6.949	9.222
2011	1.436	1.020	7.269	9.725
2012	1.414	.996	7,885	10.295
2013	1.563	.982	7.613	10.157

Therefore, business located or doing business in Bedford paid 84.61% in 2013, 86.27 % in 2012, 85% in 2011, 83% in 2010, 82% in 2009, 84% in 2008, 86% in 2007, 85% in 2006, and 86% in 2005 of all income tax collections. Income tax collections, as a percent to total General Fund Revenue were 59.48% in 2013, 60.51% in 2012, 55.10% in 2011, 54.70% in 2010, 54.19% in 2009, 55.85% in 2008, and 58.52% in 2007.

Last year in 2013 the Income Tax Department collected penalties and interest of \$128,946, \$102,127 in 2012, \$114,277 in 2011, \$158,390 in 2010, 144,640 in 2009, \$134,751 in 2008, \$135,901 in 2007, \$255, 463 in 2006, and \$133,572 in 2005.. The

taxpayer assistance in 2013 was extremely high in utilization (estimated at 2000-2500 returns processed per year). It does appear that the taxpayers appreciate the service of having their City returns prepared correctly by personnel within this Department. Also various tax accountants prefer the website's on-line 24 hour program for verifying taxes paid by their clients. HB 5 and it's senate bill version if both passed will require estimates to be paid at \$200 or more per year.

The Tax Department in 2013, 2012, 2011, and in 2010, distributed and processed the following forms:

<u><i>Tax Forms Types</i></u>	<u><i>2013</i></u>	<u><i>2012</i></u>	<u><i>2011</i></u>
<i>Individual Tax Returns</i>	<i>6,336</i>	<i>6,446</i>	<i>6,474</i>
<i>Business Tax Returns</i>	<i>2,550</i>	<i>2,365</i>	<i>2,739</i>
<i>Active Corporate Accts.</i>	<i>862</i>	<i>880</i>	<i>872</i>
<i>Withholding Forms Monthly &amp; Quarterly</i>	<i>4,424</i>	<i>4,560</i>	<i>4,568</i>
<i>Balance Due Statements*</i>	<i>17,467</i>	<i>15,287</i>	<i>13,272</i>
<i>Estimated Payment Billings</i>	<i>8,198</i>	<i>7,785</i>	<i>7,610</i>
<i>Withholding Reconciliations</i>	<i>1,005</i>	<i>1,013</i>	<i>1,011</i>
<b><i>Total Forms Processed</i></b>	<b><i>40,842</i></b>	<b><i>38,336</i></b>	<b><i>36,546</i></b>

\*Less statements due to more accounts in collection. When accounts are in collection the balance due statements are suspended during this time and collection notices come from our collection attorney's office.

The Tax Department, functions with three full time employees, thereby maintaining costs of collections to a minimum, with the most advanced technology utilized in tracking and collecting your tax dollars. The costs of collections in 2013 was 2.64%, 2012 -2.60% 2011- 2.57%, 2.45% -2010, 2.69% - 2009, 2.57% -2008, and 2.43%- 2007.

## *Economic Condition and Outlook*

The City established an Enterprise Zone, which included all land within the boundaries of The City of Bedford in April of 1990. The city established a Community Reinvestment area in 1997 and updated this in 2005, which included all land within the boundaries of the City of Bedford. The establishment of the Enterprise Zone and the Community Reinvestment area gave the City the ability to maintain and expand business located in the City and created new jobs.

The City is in progress to complete a new industrial development in cooperation with the Hemisphere Corporation on the site designated as the Tinkers Creek Commerce Park. Taylor Chair Corporation completed the construction of their headquarters building, left the facility and is now occupied by cosmetics company. The Hemisphere Corporation and Hull & Associates completed construction building a new headquarters on this site at a cost of \$3.2 million and additionally will include \$600,000 in furniture & fixtures. This was constructed on a Brownfield site and the site is to be developed by receiving grants from the Cuyahoga County Brownfield Fund, Brush Wellman prior owners of the site, The State of Ohio 629 Fund and the Federal Housing & Urban Development Fund (Brownfield Economic Development Initiative Grant, BEDI grant).

Within a period of 5 years after completion of construction, Hemisphere was to create 3 new jobs and transfer 5 current jobs to the site. Hull & Associates was to create 16 new jobs and transfer 29 jobs to the site and in total both companies were to create additional payroll of \$1,300,375. Current annual payroll of each company is \$309,283 and \$1,632,300 respectively.

Ben Venue added a laboratory and administrative office area in recent years. On November 2, 2006, Ben Venue signed a Community Reinvestment Area Agreement (#3) with the City to construct a 90,000 sq. ft. free standing office building complex now known as the Quality & Development Center. The total amount of project investment was \$17.5 million with building costs of \$14.8 million and an investment of new machinery at a cost of \$1.5 million. The City offered incentives in the form of an abatement of real estate only at 50% for 15 years. This project was completed by mid-2008 and received Silver Certification by LEED standards through the US Green Building Coalition in 2009.

In November 2009, Cuyahoga County was the recipient of a \$2.5 million Clean Ohio Revitalization Fund grant that will be used to conduct remediation activities at the Ben Venue site.

Ben Venue Laboratories: Going back to 1995, Ben Venue employed 419 employees and operated within their 250,000 square foot facility. From 1996 to present, Ben Venue approached the City for abatements in the Community Reinvestment area, regarding Real Estate development and tax exemptions to be able to conduct various expansion projects. Subsequently, Ben Venue has been able to continue to grow within their Bedford, OH location. At year end, 2012, headcount has increased to 1,343, however at the end of 2013 Ben Venue stopped production of all products and still employ around 400 employees within 1 million square foot of manufacturing area. The City's goal is to work with a suitor(s) to obtain the property and products and allow continued production of pharmaceutical drugs at this site.

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### The Penske Auto Group Improvements

As stated by the Penske Auto Group administration:

“Penske Automotive Group has collectively decided to double down on our commitment to the Bedford Automile and gentrify over 22 acres of automotive retail space bridging Audi, Toyota, Scion, Smart and Mercedes Benz of Bedford. Additionally, we will double the size of our Bedford Collision center through the acquisition of the long abandoned facility formerly known as Sterling Auto Body. We had the opportunity to relocate our entire footprint but given the natural gravity of the Automile, the expense of rebuilding, and our intent to reinvest rather than leave behind a trail of blight we are planning to put nearly \$10MM of capital expenditure into our existing facilities (\$3m Audi, \$3m Toyota, and \$4m Mercedes Benz). This will ensure five fully factory compliant facilities are in Bedford for the foreseeable future. Our employment and revenue projections increase by nearly 15% in the first year and by as much as 30% in the subsequent two years. Nowhere in the state of Ohio is there a larger aggregation and selection of brands for customer selection. It truly is a unique nameplate in northeast Ohio to be able to claim you're a member of the History Bedford Automile.”

### The Ganley Auto Group – Bedford, Ohio

As stated by the Ganley Auto Group administration:

In July 2012, Ganley Chrysler Jeep Dodge Ram moved into newly-renovated facilities that previously housed Ganley Lincoln of Bedford (closed in January 2012.) The cost of renovations excluding investments in equipment, furniture and signage amounted to over \$1.4 million.

In July 2013, Ganley Subaru of Bedford relocated to 123 Broadway, the former Chrysler Dodge Jeep Ram store., The facility was renovated and is expected to be the first Eco-Friendly Subaru store in Northeast Ohio. The cost of renovations was constructed at an estimated \$1.5 million.

When Subaru relocated from its current location at 240 Broadway, the existing building became a Certified Used Vehicle Sales and Service Center for Ganley Volkswagen of Bedford.

The above projects will expand employment in Bedford over the next several years by 20 to 30 additional full-time employees.

The Ganley Real Estate Co. finished constructing a new approximately 34,000 square foot (\$4.4 million) building and expanded its Volkswagen operations in 2007. The company purchased \$1,050,000 in new machinery and equipment, \$75,000 in furniture &

fixtures and \$5,856,514 in new inventory. Almost \$1 million was invested in a retaining wall to solidify the land behind the development in addition to the building improvements. The total investment was more than \$6 million. Equipment being transferred from another city was total \$600,000.

The Ganley Real Estate Co., owning both Volkswagen and Subaru created 38 new jobs and retained the 42 jobs already existing in Ohio for an additional payroll of \$2.4 million to the City.

The Ganley Real Estate Co. finished constructing a new approximately 34,000 square foot (\$4.436 million) building and expanded its Volkswagen operations in 2007. The company purchased new machinery and equipment, furniture & fixtures and inventories totaling more than \$7,550,000. Over \$1 million was invested in a retaining wall to solidify the land behind the development in addition to the building improvements. The total investment was more than \$12.0 million.

The Ganley Real Estate Co. of Bedford is expected to create 50 new jobs for the City of Bedford, while retaining the 42 jobs already existing in Ohio, for an additional payroll of \$1.9 million and has exceeded this already..

The Ganley Real Estate Co. finished constructing in 2007, a new approximately 8,100 square foot building to expand its Subaru operations (the previously occupied building). The company invested approximately \$4 million in buildings and service center, site work, new machinery and equipment, furniture & fixtures and inventories. The Company created 42 new jobs and created an additional payroll of \$1.7 million. The City utilized our Jobs creation program in lieu of abatement affecting the school district as an incentive to do business in the city. The city will grant 6 years of non-tax dollars based upon the payroll amount and income taxes paid reported at year-end.

In 2008 a Wal-Mart Super Store was completed at a cost of \$7.5 million dollars. The Wal-Mart store created 700 new jobs at a payroll of \$6,490,033 each year. Overall Income tax dollars received by the city was \$146,026 in 2013, and \$152,480 in 2012, Real estate value was placed at \$6.6 Million dollars and real estate taxes for 2011 were over \$500,000 and the total estimated revenue to be received by the city (including Real Estate Taxes) is over \$275,000 annually.

## *Major Initiatives & Construction Projects*

During the Fiscal Year ended December 31, 2013, the City completed or made substantial progress toward several major goals or projects.

The City Issued General Obligation Bonds in the amount of \$8,363,467.

These Bonds were issued to pay for the following projects including issuance costs:

The Improvements and resurfacing to 22 Streets	\$1,527,266
The Broadway Water Main Line	\$1,520,764
Wastewater Plant Improvements 21 Projects totaling	\$3,495,469
Refunding of 2002-2 Various Purpose Long Term General Obligation Bonds	\$ 858,560
Refunding of 2002 Various Purpose Long Term General Obligation Bonds	\$ 961,398

**Future and completed projects that required the City to apply for various grants are:**

The City Council and the Administration went to the voters to pass a permanent 8.9 mill Safety Forces Levy on November 3, 2009. The Levy passed (71% for the levy), and the City received \$2.354 million in 2010. The City Fire and AFSCME Unions along with council and the administration agreed to a concession of no raises in 2010 to avoid layoffs of their union members. The Police union did not agree to concessions and one officer was laid off and the Police Department budget was reduced to offset the funds necessary to have a total combined reduction in costs of \$400,000 in 2010.

The total deficit of \$2.7 million per year was due to the reduced revenues from state funded sources (\$700,000 per year) (inheritance taxes, personal property taxes, and local government funds) and \$2.0 million less revenues from Net Profit taxes from businesses annually. Based upon the receipt of the above levy funds, the City was able to balance the budget for 2010 in the general fund.

In 21013, The City faced more cuts in revenue passed through from the State of Ohio, this includes three of the City's larger revenue sources: Inheritance (Estate) taxes is gone as of 1/1/2013 and will cost the City an additional \$100,000 per year. The Local government Fund was reduced 50% after 2012. This will lead to a loss of revenue in the amount of \$68,750 in 2011, \$233,750 in 2012 and \$415,000 in 2013 and thereafter. Finally the last loss of revenue will be in the form of an accelerated reduction in the CAT tax currently replacing the city's past Personal property tax. This tax will be eliminated starting in 2012 alas a reduction totaling \$462,672 per year. These now lead to an additional \$977,672 the City will lose and will need to make adjustments to have a balanced budget. The amount of loss from Ben Venue withholding will be 2.3 million as

paid to the city in 2012. This amount of revenue loss is unfortunate as we are expected to provide services without the funds provided in the past.

The City administration prepared and, through Council, adopted the 2013 annual budget (appropriations) before December 31, 2012; thereby allowing the City Departments to bid early in the Spring to take advantage of lower bids on construction costs and allow more efficiency in preparing for recreational activities of the Summer. The City will be looking at more ways to reduce more spending and increase revenues in the budget for 2014. (\$977,672 in cuts in 2014, Thanks to the State of Ohio not being able to meet their budget) and \$2.3 million in income tax cuts need to be obtained in 2015, due to the loss of our #1 taxpayer Ben Venue Laboratories.

The City was awarded a grant in 2012 from the U.S. Department of Justice for the continuation of the Southeast Area Law Enforcement Program in the amount of \$38,800 and a grant of \$127,445.77 from the 2013 Law Enforcement Grant and still received \$46,031 from the 2012 Law Enforcement Grant. The program utilizes Grant Funding, Matching funds, program income of confiscated funding, and Federal stimulus money to continue the program. This program assists the police monetarily in their efforts to arrest those that sell or use illegal drugs. This program has led to various arrests and items have been confiscated including currency. This year's confiscated dollars were \$134, 561, \$258,211 in 2011, \$133,431 in 2010, \$127,897 in 2009, while in 2008 we received \$63,477. This year's total revenue from all sources was \$458,768 in 2013.

The City received another ARRA grant (Byrne JAG Program 16.803) for the Juvenile Diversion Coordinator in the amount of \$4,200. The City received a grant for the Violence Against Women Act (VAWA) in the amount of \$23079 in 2013 and received \$22,290 in 2013 from the 2012 VAWA grant.

The City received an ARRA grant under CDBG section 14.256 Funding Neighborhood Stabilization (NSP) Grant in the amount of \$700,000.

These funds were utilized to reconstruct the addresses of: 741 Washington Street (\$185,010), 775 Lincoln Ave (\$118,080), 831 Lincoln Blvd. (\$114,318), and 166 Woodrow Ave (\$168,431). Additional costs will be assigned to these houses as incurred (real estate taxes, utility payments, etc...). Reimbursements for NSP II funds were received in 2013 in the amount of \$12,171.

The City received other grants not from stimulus funds as follows:

The city received reimbursement for the purchase of 97 Cowles and costs incurred with NSP III in the amount of \$24,251.

-A Juvenile Diversion grant for 2012 for wages of \$4,200.

-Community Development Grant for the Historic Bedford Auto Mile on Rockside Road in the amount of \$150,000 with a match from the City of \$40,525.

- A 2013 BWC grant was awarded to the Fire department in the amount of \$10,731 for the purchase of a Stryker cot.

-A FEMA 2013 Capital Grant in the amount of \$168,856 was approved for various radios, communication equipment and other capital items.

-The Drug Use Prevention Grant was awarded to the city for 2013 in the amount of \$7,980 and \$3,859 for 2012.

-The Police Department received grants in the following amounts:

Overtime Heightened Enforcement grant -	\$ 7,850
OCJS Patrol MDT Upgrades	3,026
Bullet Proof Vests Grant	5,275
Eagles Donation	5,500

The Fire Department received grants in the following amounts:

UASI Homeland Security Grant	\$ 15,840
Eagles Donation	5,500

- The Recreation Department received Soccer donations in the amount of \$1,050.
- The City received a Solid Waste Management Grant in the amount of \$5,000 for shredding days and recycling bags.
- The City in 2013, received the final payment from the NOPEC Energy Grant improvements for related improvements to be made for energy savings in the amount of \$ 48,247.
- The City received a grant from FEMA and OEMA in the amount of \$23,893 to reimburse the city for additional costs associated with Hurricane Sandy.

Other projects:

Computer upgrades were performed in the Police Department with new hardware and software upgrades in the amount of \$29,900 in 2013.

Egbert Road was resurfaced at accost of \$9,000.

The City Crack sealed and coated the City Hall Parking lot at a cost of \$5,003.

The General Fund ended the 2013-year with a cash operating balance of\$8,793,736 in 2013, 8,424,031 in 2012, \$7,817,680 in 2011, This balance restricts \$5.8 million as a contingency fund for emergency purposes. The City will be utilizing these funds as we go into 2014 and forward, respective to the loss of Ben Venue Laboratories revenue each year. (\$2.3 million). The 2013 operating cash balance represented 58.63%, 56.62% in 2012, 53.32% in 2011, and 44.49% in 2010 of total general fund (GF) expenditures or 214 (2013), 207 (2012), 195 (2011), 162 (2010).

The street lighting rate of milceage was increased to 1.2 mills in 2012 for collection in 2013. The county decreased the City's valuation of city property by over 10%; therefore, requiring the city to increase the rates to obtain the revenue needed for payment of

electric costs of the street lights. The appraised valuation of property is \$ \$238,173 in 2012, \$268,141 in 2011 for collection in 2012, and \$268,446 in 2010 for collection in 2011. The county performed its six-year reappraisal of industry and residential property values in 2012. This compares to appraised valuations of the City of \$306,869,373 per mill in 2007.

This was caused by HB66 which Phases out the business Personal Property valuation for taxation purposes. The net result was a substantial decrease in real estate tax revenue.

Due to the economy and housing foreclosure problems the county is estimating that the collections on real estate taxes for 2013 for collection in 2014 will be 6.46%. 2010's delinquency rate was estimated to be a rate of 5.64%, 2009's county estimated delinquency rate was 6.2%.

Estimated real estate collections in (000's)

	<u>At 100%</u>	<u>Estimated</u>	<u>Actual</u>
2009 for collection in 2010	\$2,573	\$2.414	\$2.487
2010 for collections in 2011	2.523	2.381	2.462
2011 for collection in 2012	2.521	2.280	2,182
2012 for collection in 2013	2.000	2.000	2,020
2013 for collection in 2014	2.216	2.073	

The City realized its final and eighteenth-year of wastewater saving from refinancing the 20-year bonds in an amount of \$200,000. Without this transaction, wastewater rates would have increased by 25.5% more than city is charging today (over \$3.6 million was saved).

The Tax Department utilized the innovation award winning on-line income tax preparation system for the past eleven years throughout the 2013 tax season. Taxpayers and professional tax preparers were able to complete accurate returns with software that simplified the preparation process. The users of this system found it accurate and available for use 24 hrs a day. The program allows the taxpayer convenience of this preparation in the comfort of their home or office.

The Bedford Fire Department performed ambulance runs in the year 2013. The ambulance runs generated reimbursement revenue in the total amount of \$418,560, \$407,190 in 2012, \$459,828 in 2011, and \$359,515 in 2010. The City pays a 7% administrative billing costs to Great Lakes Billing Company on an annual basis. Billing was affected by the implementation of a new UHHS billing system in 2010.

The City of Bedford's ISO fire rating continues at a Class 4 rating. This upgrade in previous years was due in part to continuously improved operations, equipment, record keeping and training.

The City continued its purchase of recycling bags for residents in 2013 at a cost of \$3,117.

The City established a housing rehabilitation fund to repair violations against abandoned properties and assess these cost to the homeowners tax duplicate. The city has spent \$0 in

2012 and 2011, \$5,015 in 2010, \$128,801 in 2009, \$108,194 in 2008, \$82,809 in 2007, \$24,998 in 2006, \$42,958 in 2005 and \$11,275 in 2004 out of the \$160,000 invested into this fund to date. These costs were assessed to the parcels and assessment collections from the sale of properties were \$3,064 in 2013, \$1,544 in 2012, \$1,225 in 2011, \$0 in 2010. \$212,586 in 2009, \$44,320 in 2008 \$103,435 in 2007, and \$575 collected in 2004. The City's has a collection rate of 100% if we consider all houses improved over one year, excluding the one house with major liens associated to the parcel.

The City has been self-insured regarding Health Insurance costs for our employees for the past 20 years. In 2012 and 2013, The city had its worst claims in years and spent \$518,612 and 632, over the budgeted amount. In 2011 and all but 4 other years, the net savings from this type of program was over \$200,000 vs. a premium plan program. The estimated savings to the General Fund from being self-insured to date for the past 20 years is over \$1,604,468.

In 2010 the City of Bedford issued \$5,090,000 in Tax Exempt (Series A) and Build America Bonds (BAB's- Series B). The tax exempt Series A bonds amounted to \$2,125,000 and Series B taxable Bonds were issued in the amount of \$5,090,000. The city paid an additional \$38,866.90 in premiums to obtain and overall net interest cost (NIC) of 4.73% with a true interest cost (TIC) of 3.20% the Average life (years) is 13.081. Total Bond Proceeds were \$5,128,866.90.

The projects funded by these bonds and expenditures to date are as follows:

General Fund:

Case 621EXR articulated Loader (front end loader)-	\$ 125,017
Broadway Culvert Bridge Wood Creek –	
City Portion Bonds	\$ 113,080
OPWC Grants & Loan	<u>640,789</u>
Total Project Costs	\$ 753,869

Roadways- Street Improvements 2010-	1,653,706
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Fire Equipment Fund:

Ambulance squad-	210,878
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Water Fund:

Water Meters-	223,128
Solon Road Water Main replacement-	575,873
Grand Boulevard, Magnolia, Franklin Blvd	
Water Main Replacements-	994,000*

Waste Water Fund:

Replace Telemetry-All Stations	16,284
Mapledale Road Standby generator	72,960

Waste Water Plant Improvements

Equalization Basin Road/erosion control	25,623
Equalization Basin replace submersible pumps	

and replace concrete	530,022
Replace Steel Doors	80,619
Ultra Violet Disinfection	560,657

\*State Issue II grant funds were applied for and received for more water lines including the streets of Magnolia Dr., Franklin Ave, and an alley called Railroad Ave.. The City used the Bond proceeds as matching funds, to obtain the OPWC grant in the amount of \$994,000. Funding of this project is as follows: \$454,000 is in the form of a 0% loan over 20 years , \$240,000 has been granted from OPWC and the City will utilize \$300,000 of the \$595,000 of Bond proceeds borrowed towards this project.

In 2010, The rating agency of **Standard & Poor's** upgraded the City's Bond issue(s) to a **AA level** While **Moody's Investor Services** recalibrated the City's debt in 2009 and assigned the City a rating of **AA2** and affirmed this rating after a presentation to these agencies in Chicago in 2010.

## **Cash Management**

The cash resources of most funds are combined and invested to the extent available in repurchase agreements, General Obligation Bonds of Ohio Entities, certificates of deposit, treasury bills, STAR Ohio and other authorized government agency instruments. Repurchase agreements are collateralized by treasury bills or treasury notes with maturity of five years or less. All securities other than Independence Bank are delivered to the City's depository in Cleveland for safekeeping in the City's account. Independence Bank offers specific Collateral in the City's name at a repository at Sun Trust Bank, Atlanta for Safekeeping. Interest earned is distributed on a pro-rata basis to all restricted funds with the remainder distributed to the applicable funds. The total interest earned during fiscal year 2013 was \$51,348, \$56,424 was earned in 2012, \$78,405 in 2011, \$80,918 in 2010, \$261,084 in 2009, \$536,297 in 2008, in 2007 \$948,213, in 2006 \$710,467, in 2005 this was \$416,804 and \$221,336 in 2004.

The City's investment policy is to minimize credit and market risks while maintaining a competitive yield on its investments. Deposits and investments were either insured by federal depository insurance or collateralized with securities as permitted under state law. The City's deposit and investments are classified in risk categories 1, 2 or 3 as defined by the Governmental Accounting Standards Board.

The City maintains an investment board consisting of the City Manager, Law Director and Director of Finance. They meet weekly to plan investment strategy, utilizing cash flow analysis programs for maximum investment yield in line with cash flow needs and the City's investment policy.

## *GOALS FOR 2014*

The following are goals that have been set for the Finance and Income Tax Department for the year 2014.

The City will look for bids on the audit contract for 2014-2016. The state Auditor's office is conducting the audit of the City for the year 2013. The Auditing Firm of Ciuni & Panichi won the bid prior to this. The Department will not need to obtain a contract for a Federal Single Audit for the calendar year 2013 as expenditures from federal monies did not exceed \$500,000.

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These Contracts are let out by the State Auditor with analysis by the Finance Director and with the authorization of City Council.

The City is preparing our 2013 annual financial report using Generally Accepted Accounting Principles (GAAP) and this report will include the GASB 34 statements and GASB 44 Statistical Section financial presentation method. In 2009 The city implemented GASB 54 further analyzing the fund balances and recharacterizing the funds of the City. This included a two-year comparison of the Financial Statements on a Cash, Modified Accrual and entity wide basis of Accounting. The City will be required to follow GASB 67 and 68 regarding reporting of the Pension Liabilities of the City in its annual financial statements. The City of Bedford served as a pilot City to study the effects on the financial statements of this new reporting requirement. The preliminary outcome was to present the statements in a very negative light when the 30 year long term unfunded pension liabilities are placed upon the books.

Most of the CAFR 2013 accrual and modified accrual entries and the financial statements will be performed internally which will again result in approximately \$10,000 in cost savings, due to the efforts of Jonathan Lindow and myself.

The Department will continue to be involved with HUD, Cuyahoga County, The Ohio Justice Department, CDBG, the County Engineer, and OPWC regarding the reimbursement for grants received in the current year.

We will continue the GASB 34-fixed asset programming on excel spreadsheets and coordinate fixed asset recording with the City Engineer's office.

The City will try again to implement the Income tax cross check software program by Pitney Bowes to allow separation of mail by zip code and proper address correction and printing on forms to create cost savings of postage due. The Software company MITS will be programming this with the Pitney Bowes company software.

The City will continue to upload its first files to the Central Collection Agency to find any taxable revenue unreported by taxpayers that appears on their Federal Tax Returns. This process is expected to again tighten our disclosure on all taxable revenue earned in the City.

Record retention every year will be completed, along with the scanning of important documents, and conversion of old records to current data filing software requirements as well as destruction of old records under the Laws of the Ohio Revised Code.

Monitor throughout the year fund balances, construction projects and grants and report upon them to Council.

We have eliminated the senior citizen tax filing requirements for those with no earned income for the eleventh year. Again in 2011, the Tax department will not be issuing tax forms to residents & businesses which has now saved approximately \$35,000 to date. A letter advising the resident of this action and where to obtain tax forms is provided. All activities of the department without the use of Social Security numbers will be continued to help counter identity theft. This is in line with the Fair and Accurate Credit Transactions Act of 2003 (FACTA). The City has created a draft policy that will go into effect for all departments in compliance with this federal Act.

The City will increase Subpoenas, Summons and Court Cases for the Tax Department in the year 2012. We will use the firm of Keith D. Weiner & Associates Co., LPA to collect more accounts and those that need substantial legwork in the area of civil suits and the filing of garnishments & liens. All collection and court filing costs regarding the collection process will be assessed to the delinquent taxpayer. Collection totals annually are close to 400,000.

The City has completed our computer project: to update the software, hardware, networks, monitoring systems and intranet services and create a disaster recovery plan, but will work with Simplex-IT and Devore technologies to establish a business continuation plan, and a future analysis of systems and where we should take our IT systems towards including phones and other communication devices.

The city will update with Industrial Appraisal the proper values regarding all assets owned by the city, their location and place a FMV on all items for insurance purposes. The full review of all assets was completed in 2005. Our insurance pool will update all assets according to the changes given to them each year for asset valuation purposes.

The Tax department will offer to the public for the eleventh straight year, the Award winning on-line income tax preparation system and allow taxpayers to utilize the on-line payment program that provides an option to pay on-line with a credit card or bank debit for a fee. We will still require the mailing of w-2's to our office for the tax returns of 2013. Many cities, and other software providers, as well as RITA, have followed our lead and created their own versions of our system. Thus giving credence to the fact that more and more citizens and tax preparer's will be requiring this service in the future. The tax department identified over 1,300 users of this system for 2010's returns filed in 2011 and is very similar if not growing in use since. The department as another service to the taxpayer's checks the online filers who did not send in their returns and advises them to do so without penalty which is around 65 filers each year.

Starting January 1, 2007 the City of Bedford went live to allow residents and businesses of Bedford to make Credit Card or Ach Debit (e-check) payments on-line for various

income tax billings. This has already been rewarding for the City. The first year had allowed the city to collect funds from delinquent taxpayer accounts as they paid in full on credit cards and direct debit by Ach from bank accounts on-line. To make payments by credit card or e-check, Visit our website at: [www.Bedfordoh.gov](http://www.Bedfordoh.gov), -City Income Tax Department – Make payment by credit card on-or e-check- Pay without registration. The Mastercard and VISA are the only two cards accepted to date, and the fees paid by the payer are 2.75% of the charge amount. Payments by ACH Direct Debit –E-Check the fee is only \$3 per transaction. We will continue to improve on this project as the year progresses and market its potential. In 2014, the department is considering utilizing a module in the Tax system to allow withholding and estimated tax payments by the internet and post these items directly into the system thereby creating more efficiency in the entry of data.

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City of Bedford, Ohio  
 Receipt comparison for the years 2012, 2011, 2010, and 2009

FUND	DIFFERENCE REVENUE 2013-2012	RECEIPTS COLLECTED 2013	RECEIPTS COLLECTED 2012	RECEIPTS COLLECTED 2011	RECEIPTS COLLECTED 2010	RECEIPTS COLLECTED 2009
<b>GOVERNMENTAL FUND TYPES:</b>						
110 GENERAL FUND	(\$236,306.72)	15,166,394	15,402,701	15,213,631	14,867,407	15,086,549
<b>SPECIAL REVENUE FUNDS:</b>						
200 COMMUNITY DEVELOPMENT BLOCK GRANT	\$241,324.28	303,422	62,098	527,957	613,316	1,163
201 ENTERPRISE ZONE	(\$1,877.62)	6,657	8,534	9,890	9,805	14,615
202 STATE HIGHWAY	(\$904.49)	39,047	39,951	40,472	41,461	46,267
203 INDIGENT DRIVERS ALCOHOL TREATMENT	(\$30,784.28)	38,708	69,492	26,077	31,702	24,554
204 RECREATION	(\$2,834.94)	127,132	129,967	127,236	136,581	137,123
205 SEAL NARCOTICS TASK FORCE	\$69,857.91	458,768	388,910	554,029	434,230	356,968
206 CEMETERY	\$7,534.74	48,362	40,828	75,588	32,470	48,381
207 ENFORCEMENT & EDUCATION FUND	\$13.65	871	857	705	585	568
208 STREET LIGHTING	(\$30,809.34)	290,256	321,065	292,418	331,476	331,700
209 STREET MAINTENANCE AND REPAIR	(\$13,424.98)	483,335	496,760	531,997	507,283	529,990
210 LAW ENFORCEMENT TRUST FUND	\$14,351.76	14,533	182	78	3,370	5,914
211 MOTOR VEHICLE LICENSE TAX	\$859.72	84,778	83,918	85,090	85,390	92,251
212 FIRE EQUIPMENT	(\$40,316.51)	154,720	195,036	265,711	111,122	110,572
213 FOOD BANK/GRANT FUND	\$113,687.12	206,686	92,999	151,772	191,726	84,441
214 FIREMEDIC LEVY FUND	\$7,280.44	756,370	749,090	772,524	861,077	969,652
215 Housing Rehabilitation Fund/JUS DEPARTMENT OF JUSTICE FUND	\$1,520.23	3,064	1,544	1,225	0	39,693
216 MUNI COURT CAPITAL IMPROVEMENT	(\$44,578.10)	152,537	197,115	185,192	181,478	190,599
217 HUD HOUSING REHABILITATION	\$62,000.00	72,000	10,000	67,500	232,435	254,201
218 Indigent Interlock Fund	\$3,294.36	22,279	18,984	14,362	13,918	4,859
219 Safety Forces Levy	(\$171,215.44)	2,142,913	2,314,129	2,341,045	2,356,781	9,843
220 Legal Resource Fund	\$15,206.59	15,207	0	0	0	0
TOTALS SPECIAL REVENUE FUNDS	\$200,185.10	5,421,644	5,221,459	6,070,866	6,176,205	3,253,356
<b>DEBT SERVICE FUNDS:</b>						
300 BOND RETIREMENT GENERAL OBLIGATION	(\$37,137.64)	959,509	996,646	709,846	659,594	633,719
304 BOND RETIREMENT SPECIAL ASSESSMENT	(\$18,615.82)	70,659	89,275	97,251	87,819	109,902
TOTALS DEBT SERVICE FUNDS	(\$55,753.46)	1,030,168	1,085,922	807,097	747,413	743,621
<b>CAPITAL IMPROVEMENT FUNDS:</b>						
400 MUNI COURT CAPITAL IMPROVEMENT	(\$25,967.47)	0	25,967	75,186	80,357	105,407
401 BMC COC Computer Fund	\$5,910.58	57,372	51,462	0	0	0
402 BMC Computer Fund	\$17,713.30	17,713	0	0	0	0
403 CAPITAL IMPROVEMENT FUND	(\$31,236.15)	27,938	59,174	638,665	2,275,793	31,152
TOTALS CAPITAL PROJECT FUNDS	(\$33,579.74)	103,024	136,604	713,851	2,356,150	136,559
TOTALS GOVERNMENTAL FUNDS	(\$125,454.82)	21,721,230	21,846,685	22,805,444	24,147,174	19,220,084

City of Bedford, Ohio  
 Receipt comparison for the years 2012, 2011, 2010, and 2009

FUND	DIFFERENCE REVENUE 2013-2012	RECEIPTS COLLECTED 2013	RECEIPTS COLLECTED 2012	RECEIPTS COLLECTED 2011	RECEIPTS COLLECTED 2010	RECEIPTS COLLECTED 2009
<b>PROPRIETARY FUND TYPES:</b>						
<b>ENTERPRISE FUNDS:</b>						
500 WATER	(\$527,760.37)	4,904,514	5,432,275	4,455,044	6,079,903	4,166,355
501 WASTE WATER	\$142,132.67	2,833,506	2,691,374	2,534,837	3,802,700	2,392,629
TOTALS ENTERPRISE FUNDS	(\$385,627.70)	7,738,021	8,123,648	6,989,880	9,882,603	6,558,984
TOTALS PROPRIETARY FUND TYPES	(\$385,627.70)	7,738,021	8,123,648	6,989,880	9,882,603	6,558,984
<b>INTERNAL SERVICE FUNDS</b>						
600 HEALTH INSURANCE FUND	\$113,691.02	3,008,287	2,894,596	2,370,734	1,959,050	2,132,845
TOTALS INTERNAL SERVICE FUND TYPES	\$113,691.02	3,008,287	2,894,596	2,370,734	1,959,050	2,132,845
<b>FIDUCIARY FUND TYPES:</b>						
<b>EXPENDABLE TRUST FUNDS:</b>						
700 CEMETERY TRUST	(\$89.15)	147	236	50	164	242
701 POLICE PENSION	(\$8,589.06)	75,041	83,630	82,223	90,746	96,991
702 FIRE PENSION	(\$8,589.06)	75,041	83,630	82,223	90,746	96,991
SUBTOTAL EXPENDABLE TRUST FUNDS	(\$17,267.27)	150,228	167,496	164,497	181,655	194,224
<b>AGENCY FUNDS</b>						
802 BID BONDS (TRUST AND AGENCY)	\$0.00	0	0	0	0	0
804 DUI FUND	\$0.00	0	0	0	0	0
803 STATE INSPECTION FEE FUND	\$667.84	1,597	929	906	1,272	348
SUBTOTAL AGENCY FUNDS	\$667.84	1,597	929	906	1,272	348
TOTAL FIDUCIARY FUND TYPES	(\$16,599.43)	151,826	168,425	165,403	182,927	194,572
TOTAL ALL FUNDS	(\$413,990.93)	32,619,363	33,033,354	32,331,461	36,171,754	28,106,485
TOTAL ALL FUNDS and transfers in		46,491,100.23	38,436,573.26	38,350,971.85	42,304,258.29	33,607,728.21
Transfers in/advances		6,920,345.91	5,403,219.48	6,019,510.00	6,132,503.93	
Bond Proceeds		6,951,391.47	0.00	0.00	5,128,866.90	

CITY OF BEDFORD, OHIO  
 REVENUE SOURCES COMPARISON 2013, 2012, 2011, 2010, AND 2009,

SOURCE ALL FUNDS	2013	2012	2011	2010	2009	PERCENT	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	TO TOTAL	Difference
						2013	2013 vs 2012
CITY INCOME TAX	10,156,849	10,294,721	9,724,277	9,218,353	8,771,628	31.14%	(137,873)
WATER COLLECTIONS	4,844,235	4,667,623	4,381,620	4,340,048	3,971,824	14.85%	176,612
HEALTH INSURANCE FUND	3,007,902	2,873,417	2,368,158	1,959,050	2,119,243	9.22%	134,485
SEWER COLLECTIONS	2,502,411	2,357,365	2,207,752	2,186,017	2,104,828	7.67%	145,046
PROPERTY TAX (REAL ONLY EXCLUDES FIRE & SAFETY)	2,405,835	2,597,804	2,627,960	2,590,550	2,854,892	7.38%	(191,970)
COURT COSTS FINES AND REIMBURSEMENTS	2,174,708	2,091,609	2,049,273	1,974,360	1,941,425	6.67%	83,099
SAFETY FORCES LEVY	2,141,193	2,312,046	2,338,905	2,353,822	9,843	6.56%	(170,853)
FIREMEDIC LEVY PROPERTY TAX	673,634	727,385	735,835	846,802	907,805	2.07%	(53,752)
SEAL NARCOTICS TASK FORCE	458,768	388,910	554,029	434,230	356,968	1.41%	69,858
GASOLINE TAX	423,731	430,189	431,669	445,753	451,863	1.30%	(6,457)
AMBULANCE FEES	418,560	436,301	459,828	359,516	397,350	1.28%	(17,741)
COMMUNITY DEVELOP. GRANT	303,422	62,098	527,957	544,716	1,163	0.93%	241,324
INDIRECT COST CHARGES	300,000	150,000	140,000	140,000	70,000	0.92%	150,000
STREET LIGHTING ASSESSMENT	289,654	319,766	290,741	328,954	322,424	0.89%	(30,112)
INHERITANCE TAX	278,169	164,628	187,773	98,469	61,395	0.85%	113,542
LOCAL GOVERNMENT FUND	273,089	456,494	666,946	669,790	659,815	0.84%	(183,405)
Grants US DEPT OF JUSTICE GRANTS,DARE,ET	234,880	67,696	106,721	191,726	84,441	0.72%	167,184
BUILDING FEES	223,596	195,323	222,462	193,984	136,463	0.69%	28,273
AUTO LICENSE FEES	179,695	180,714	183,304	180,775	188,312	0.55%	(1,019)
Rental Fees/ FEMA GRANTS/OEMA GRANTS	158,325	275,604	79,020	25,280	0	0.49%	(117,279)
CABLE FEES	152,317	160,012	145,570	144,735	141,966	0.47%	(7,694)
MUNI COURT SPECIAL PROGRAMS	151,864	193,708	180,688	173,461	181,165	0.47%	(41,844)
MISCELLANEOUS-OTHER	126,979	126,018	116,295	130,852	83,977	0.39%	961
RECREATION	126,518	128,759	119,809	134,207	127,695	0.39%	(2,242)
MUNI COURT CAPITAL, Resource, BMC COC-Co	90,018	76,621	73,574	76,063	97,756	0.28%	13,397
PRISONER REIMBURSEMENT,POLICE ALARMS	76,877	70,270	41,275	46,300	188,542	0.24%	6,607
HUD HOUSE SALES	72,000	10,000	67,500	312,435	254,201	0.22%	62,000
INTEREST	51,348	56,588	78,405	80,918	261,084	0.16%	(5,240)
CEMETERY FEES	51,182	40,450	74,960	31,795	45,271	0.16%	10,732
Police/Fire/Rec Donations/Walton hills ambulance f	44,041	25,803	43,581	52,236	3,178	0.14%	18,237
BOND SALES/ IRS BAB'S	43,182	54,267	0	5,128,867	0	0.13%	(11,085)
inigent driver alcohol	38,266	68,848	26,077	30,893	0	0.12%	(30,582)
BIRTH & DEATH	36,033	31,520	37,936	43,054	33,308	0.11%	4,513
SPECIAL ASSESSMENT TAXES	32,286	127,390	116,112	108,069	310,149	0.10%	(95,104)
PNC Card Reimb/WALTON HILLS CONTRACT 20	23,252	26,460	23,618	10,805	47,787	0.07%	(3,209)
Muni Court Indigent Interlock OVI fund	22,147	18,806	14,194	13,821	4,859	0.07%	3,341
LIQUOR, CIGARETTE TAXES, HOTEL	18,268	19,747	16,409	23,009	16,595	0.06%	(1,479)

CITY OF BEDFORD, OHIO						
REVENUE SOURCES COMPARISON 2013, 2012, 2011, 2010, AND 2009,						
	2013	2012	2011	2010	2009	
SOURCE ALL FUNDS	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	Difference
						2013 vs 2012
						PERCENT TO TOTAL 2013
ASSET SALES/HOSPITAL PROCEEDS	6,719	32,896	74,042	52,029	45,544	0.02%
SPECIAL ASSESSMENT Housing Rehab	3,064	1,544	1,125	0	39,693	0.01%
REIMBURSEMENT-DAMAGES	2,501	27,871	26,859	2,134	4,915	0.01%
TANGIBLE TAX	1,508	514	23	4,079	10,494	0.00%
STATE UTILITY REIMB P/P	338	676	14,937	34,237	34,032	0.00%
ISSUE 1&2 LOANS (OHIO) -OWDA, OPWC, court	0	726,239	608,549	76,408	342,291	0.00%
C.A.T. Tax - no fire medic levy, no safety forces lev	0	11,377	145,693	379,153	374,036	0.00%
TOTAL	\$32,619,363	\$33,086,076	\$32,331,462	\$36,171,755	\$28,060,218	100.00%
TRANSFERS IN	6,920,346	5,403,219	6,019,510	6,132,504	5,547,510	(466,714)
Bond SALES	6,951,391	0	0	0	0	1,517,126
Total REVENUES	46,491,100	38,489,296	38,350,972	42,304,259	33,607,728	6,951,391
EXPENDITURES	0	0	0	0	18,457,663	8,001,804
CASH INCREASE/ (DECREASE)	46,491,100	38,489,296	38,350,972	42,304,259	15,150,065	8,001,804
Description of analyticals						
Withholding from Ben Venue decreased, Withholding decreases closing						
Water increases 3% 2013						
Major hospital claim cost increased, many sick still 2013.						
Sewer rate increase 4% plus meter replacements						
Valuation decrease on properties 10%+ in 2013						
Same as #5						
More grants in 2013 received reimbursement Rockside road, NSP funds for #II and #III funding						
Increased indirect costs per ordiannce and in linw with employee payroll in 2013						
Bob Hamilton's estate tax was settled in 2013						
1/2 less local government funds thanks to State of Ohio Legislature!						
More grants categorized here in 2013. Safer grant included for fire in the amount of \$82243.55						

CITY OF BEDFORD, OHIO  
EXPENDITURE COMPARISONS FOR THE YEARS 2013, 2012, and 2011

FUND	DIFFERENCE DIFFERENCE DIFFERENCE DIFFERENCE				EXPENSES PAID 2011
	EXPENSES 2013-2012	EXPENSES 2012-2011	EXPENSES 2011-2010	EXPENSES PAID 2013	
GOVERNMENTAL FUND TYPES:					
110 GENERAL FUND	(\$214,069)	\$493,287	\$343,224	\$9,742,916	\$9,956,985
SPECIAL REVENUE FUNDS:					
200 COMMUNITY DEVELOPMENT BLOCK GRANT					
201 ENTERPRISE ZONE	(\$56,085)	\$103,612	(\$841,612)	\$202,976	\$259,061
202 STATE HIGHWAY	\$33,470	\$25,337	(\$15,191)	\$324,451	\$290,981
203 INDIGENT DRIVERS ALCOHOL TREATMENT	\$198	(\$16,478)	(\$31,022)	\$42,698	\$42,500
204 RECREATION	\$8,480	(\$18,479)	\$7,392	\$13,373	\$4,893
205 SEAL NARCOTICS TASK FORCE	(\$60,791)	(\$24,375)	\$29,883	\$1,075,853	\$1,136,644
206 CEMETERY	\$80,210	\$159,109	(\$148,586)	\$573,493	\$493,283
207 ENFORCEMENT & EDUCATION FUND	(\$2,977)	\$8,658	\$6,453	\$119,237	\$122,214
208 STREET LIGHTING	\$7,587	(\$10,051)	(\$26,366)	\$324,518	\$316,930
209 STREET MAINTENANCE AND REPAIR	(\$63,375)	(\$117,842)	(\$66)	\$503,887	\$567,261
210 LAW ENFORCEMENT TRUST FUND	\$1,150	(\$14,879)	\$4,163	\$3,856	\$2,706
211 MOTOR VEHICLE LICENSE TAX	(\$76,163)	\$55,203	\$0	\$72,040	\$148,203
212 FIRE EQUIPMENT	(\$68,866)	\$19,468	\$9,629	\$148,576	\$217,442
213 GRANTS FUND	\$4,333	(\$59,605)	\$25,712	\$132,006	\$127,674
214 FIREMEDIC LEVY	(\$2,567)	\$259,510	(\$66,977)	\$3,137,603	\$3,140,170
215 Housing Rehab / US DEPT OF JUSTICE GRANTS	\$0	\$0	(\$5,015)	\$0	\$0
216 MUNI COURT CAPITAL IMPROVEMENT FUND	\$36,143	(\$10,945)	\$6,208	\$36,143	\$0
217 HUD HOUSING REHABILITATION	(\$18,534)	\$12,541	(\$50,841)	\$37,503	\$56,038
218 Indigent - Interlock Scram Fund	(\$4,096)	\$6,516	\$0	\$2,420	\$6,516
219 Safety Forces Levy	\$20,506	(\$98,767)	\$113,820	\$2,501,391	\$2,480,885
220 BMC Legal Resource Fund	\$0	\$0	\$0	\$0	\$0
TOTALS SPECIAL REVENUE FUNDS	(\$161,377)	\$278,532	(\$982,994)	\$9,252,024	\$9,413,401
DEBT SERVICE FUNDS:					
300 BOND RETIREMENT GENERAL OBLIGATION	(\$60,185)	\$139,600	\$87,199	\$1,216,383	\$1,275,568
304 BOND RETIREMENT SPECIAL ASSESSMENT	(\$19,330)	(\$4,330)	\$6,295	\$65,370	\$84,700
TOTALS DEBT SERVICE FUNDS	(\$79,515)	\$135,270	\$93,494	\$1,281,753	\$1,361,268
CAPITAL IMPROVEMENT FUNDS:					
400 MUNI COURT CAPITAL IMPROVEMENT	(\$31,707)	(\$165,361)	\$71,768	\$0	\$31,707
401 BMC COC Computer Fund	(\$36,924)	\$139,279	\$0	\$102,355	\$139,279
402 BMC Computer Fund	\$900	\$0	\$0	\$900	\$0
403 CAPITAL IMPROVEMENT FUND	\$889,055	(\$803,052)	(\$497,893)	\$1,223,646	\$334,591
TOTALS CAPITAL PROJECT FUNDS	\$821,324	(\$829,133)	(\$426,125)	\$1,326,901	\$505,577
TOTALS GOVERNMENTAL FUNDS	\$366,364	\$77,956	(\$972,402)	\$21,603,595	\$21,237,231

!:

CITY OF BEDFORD, OHIO  
EXPENDITURE COMPARISONS FOR THE YEARS 2013, 2012, and 2011

FUND	DIFFERENCE		DIFFERENCE		DIFFERENCE		DIFFERENCE		DIFFERENCE	
	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES
	2013-2012	2012-2011	2011-2010	2013	2012	2011	2013	2012	2011	2011
PROPRIETARY FUND TYPES:										
ENTERPRISE FUNDS:										
500 WATER	(\$676,052)	\$61,517	(\$63,395)	\$4,072,888	\$4,748,940	\$4,687,323	\$0	\$0	\$0	\$0
501 WASTE WATER	(\$154,084)	(\$155,105)	\$707,818	\$3,058,359	\$3,212,443	\$3,367,549	\$0	\$0	\$0	\$0
502 REFUSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS ENTERPRISE FUNDS	(\$830,136)	(\$93,489)	\$644,423	\$7,131,247	\$7,961,383	\$8,054,872	\$0	\$0	\$0	\$0
TOTALS PROPRIETARY FUND TYPES	(\$830,136)	(\$93,489)	\$644,423	\$7,131,247	\$7,961,383	\$8,054,872	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUNDS										
600 HEALTH INSURANCE FUND	(\$13,422)	\$661,601	\$421,877	\$3,018,612	\$3,032,034	\$2,370,434	\$0	\$0	\$0	\$0
TOTALS INTERNAL SERVICE FUNDS	(\$13,422)	\$661,601	\$421,877	\$3,018,612	\$3,032,034	\$2,370,434	\$0	\$0	\$0	\$0
EXPENDABLE TRUST FUNDS:										
700 CEMETERY TRUST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
701 POLICE PENSION	\$59,719	(\$13,832)	(\$5,071)	\$516,141	\$456,422	\$470,254	\$0	\$0	\$0	\$0
702 FIRE PENSION	\$77,177	\$29,623	(\$3,129)	\$597,733	\$520,556	\$490,933	\$0	\$0	\$0	\$0
SUBTOTAL EXPENDABLE TRUST FUNDS	\$136,896	\$15,790	(\$8,200)	\$1,113,874	\$976,978	\$961,187	\$0	\$0	\$0	\$0
AGENCY FUNDS										
804 DUI FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
803 STATE INSPECTION FEE	\$1,055	(\$163)	(\$420)	\$1,784	\$729	\$892	\$0	\$0	\$0	\$0
SUBTOTAL AGENCY FUNDS	\$1,055	(\$163)	(\$420)	\$1,784	\$729	\$892	\$0	\$0	\$0	\$0
TOTAL FIDUCIARY FUND TYPES	\$137,952	\$15,627	(\$8,620)	\$1,115,658	\$977,706	\$962,079	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS	(\$339,242)	\$661,695	\$85,278	\$32,869,113	\$33,208,355	\$32,546,660	\$0	\$0	\$0	\$0
ADD: Bond Construction Costs/escrow payments										
Add: Transfers out	\$0	\$0	\$0	\$3,466,735	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES	\$43,256,193	\$38,611,575	\$38,611,575	\$5,403,219	\$6,019,510	\$6,019,510	\$0	\$0	\$0	\$0
Revenues	\$32,619,363	\$38,611,575	\$38,611,575	\$38,611,575	\$38,566,171	\$38,566,171	\$0	\$0	\$0	\$0
DIFFERENCE	(\$249,750)	\$0	\$0	(\$215,199)	\$0	\$0	\$0	\$0	\$0	\$0

		RECAP OF EXPENSES BY DEPARTMENT				2013 VS 2012 DIFFERENCE		2012 VS 2011 DIFFERENCE	
		2013	2012	2011	2010				
CITY OF BEDFORD, OHIO		AMOUNT	AMOUNT	AMOUNT	AMOUNT				
For the years 2013, 2012, 2011, and 2010									
EXPENDITURE									
110	1160 POLICE	1,867,330	1,950,268	1,797,621	1,555,626	-82,938	\$152,647		
110	2183 HEALTH CONTRACT	50,284	50,204	52,592		\$0	-\$2,388		
110	3176 PARKS & PUBLIC LANDS	115,660	113,725	134,420	168,257	\$2,935	-\$20,695		
110	4150 PLANNING COMMISSION	2,217	2,573	2,234	2,594	-\$156	\$339		
110	4152 BOARD OF ZONING APPEALS	0	0	0	0	\$0	\$0		
110	4164 BUILDING	402,964	392,943	471,639	447,729	\$10,020	-\$78,696		
110	5170 REFUSE	702,318	698,639	686,387	704,090	\$3,679	\$12,251		
110	6170 SERVICE	1,648,718	1,659,011	1,590,422	1,598,279	-\$10,292	\$68,588		
110	7100 COUNCIL	353,533	315,706	290,842	266,600	\$17,827	\$24,863		
110	7105 FINANCE	1,635,347	763,727	741,250	731,647	-\$28,379	\$22,477		
110	7107 INCOME TAX	365,149	435,877	365,743	324,229	-\$70,728	\$70,134		
110	7110 CITY MANAGER	368,059	322,856	306,275	270,380	-\$14,903	\$16,580		
110	7120 LAW DEPARTMENT	228,620	258,242	226,306	242,045	-\$29,623	\$31,936		
110	7125 ENGINEERING	44,041	44,174	32,622	32,903	-\$134	\$11,552		
110	7130 MUNICIPAL COURT	2,117,133	2,067,412	2,026,788	1,974,014	\$49,721	\$40,624		
110	7140 SPECIAL PROJECTS	123,086	120,469	85,662	73,254	\$2,617	\$34,806		
110	7156 CIVIL SERVICE COMMISSION	6,648	12,803	1,190	11,689	-\$6,154	\$11,613		
110	7178 MUNICIPAL COMPLEX BLDG MAINT.	619,233	608,862	548,645	542,602	\$10,374	\$60,217		
110	7182 COUNTY AUDITOR DEDUCTIONS	74,463	139,495	103,058	121,945	-\$68,032	\$36,437		
200	VAR COMMUNITY DEVELOPMENT BLOCK GRANT	202,976	259,061	155,449	997,061	-\$56,085	\$103,612		
201	4250 ECONOMIC DEVELOPMENT	324,451	290,981	265,644	280,835	\$33,470	\$25,337		
202	6501 STATE HIGHWAY	42,693	42,500	58,978	90,000	\$198	-\$16,479		
203	2831 INDIGENT DRIVERS ALCOHOL	13,373	4,893	23,372	15,980	\$8,480	-\$18,479		
204	3233 RECREATION	1,075,855	1,136,644	1,161,019	1,131,136	-\$60,791	-\$24,375		
205	1275 SEAL NARCOTICS TASK FORCE	573,493	493,283	334,174	482,760	\$80,210	\$159,109		
206	2240 CEMETERY	119,237	122,214	113,556	107,103	-\$2,977	\$8,658		
207	2834 ENFORCEMENT AND EDUCATION	0	0	0	578	\$0	\$0		
208	5810 STREET LIGHTING	324,518	316,930	326,981	353,347	\$7,587	-\$10,051		
209	6211 STREET M & R	503,887	567,261	685,104	685,170	-\$63,375	-\$17,842		
210	1710 LAW ENFORCEMENT TRUST	3,856	2,706	17,584	13,422	\$1,150	-\$14,879		
211	6501 MOTOR VEHICLE LICENSE TAX	720,400	148,203	93,000	93,000	-\$76,163	\$55,203		
212	1833 FIRE EQUIPMENT	148,576	217,442	197,975	188,346	-\$68,866	\$19,468		
213	VAR GRANT FUND	132,006	127,674	187,279	161,568	\$4,333	-\$59,605		
214	1162 FIRE	3,163,603	3,140,170	2,880,660	2,947,637	-\$2,567	\$259,510		
215	1152 HOUSING REHAB/COPS UNIVGRANT/COPS MORE	0	0	0	5,015	\$0	\$0		
216	7130 MUNI COURT CAPITAL SPECIAL PROGRAMS	36,143	0	10,945	4,737	\$36,143	-\$10,945		
217	4007 HUD HOUSING REHABILITATION	37,503	56,038	43,497	94,337	-\$18,534	\$12,541		
218	7130 Interlock & scam devices	2,420	6,516	0	0	-\$4,096	\$6,516		
219	1160 Safety Forces Levy	2,501,391	2,480,885	2,579,651	2,465,931	\$20,506	-\$98,767		
220	7130 BMC Legal Resource fund	0	0	0	0	\$0	\$0		
300	BOND RETIREMENT	1,216,383	1,276,568	1,136,967	1,049,768	-\$60,185	\$139,600		
304	415 S/A BOND RETIREMENT	65,370	84,700	89,030	82,735	-\$19,330	-\$4,330		
400	7530 MUNICIPAL COURT CAPITAL IMPROVEMENT	0	31,707	197,068	128,300	-\$31,707	-\$166,361		
401	3406 BMC COC Computer Fund	102,355	139,279	0	0	-\$36,924	\$139,279		
402	6405 BMC Computer Fund	960	0	0	0	\$960	\$0		
403	VAR CAPITAL IMPROVEMENT	1,223,646	334,591	1,137,642	1,635,535	\$889,055	-\$803,052		
500	9511 WATER	4,072,888	4,748,940	4,687,323	4,750,719	-\$676,052	\$61,617		

CITY OF BEDFORD, OHIO		RECAP OF EXPENSES BY DEPARTMENT					2013 VS 2012	2012 VS 2011
For the years 2013, 2012, 2011, and 2010		2013	2012	2011	2010	DIFFERENCE	DIFFERENCE	
EXPENDITURE		AMOUNT	AMOUNT	AMOUNT	AMOUNT			
501	9521 WASTEWATER TREATMENT	3,058,359	3,212,443	3,367,549	2,659,731	-\$154,084	-\$155,105	
600	9403 HEALTH INSURANCE RESERVE FUND	3,018,612	3,032,034	2,370,434	1,948,557	-\$13,422	\$661,601	
700	2520 CEMETERY TRUST	0	0	0	0	\$0	\$0	
701	1720 POLICE PENSION	516,141	456,422	470,254	475,325	\$59,719	-\$13,832	
702	1730 FIRE PENSION	597,733	520,556	490,933	494,062	\$77,177	\$29,623	
803	4808 STATE INSPECTION FEES PAID	11,784	729	892	1,313	\$1,055	-\$163	
	TOTAL	32,869,113	33,208,355	32,546,660	32,461,382	-\$339,242	\$661,695	
		\$43,256,193.84	\$38,611,574.65	\$38,566,170.56	\$38,600,385.90	\$4,824,619		
	TRANSFERS OUT	\$6,920,346	\$5,403,219	\$6,019,510	\$6,139,004	\$1,517,127		



CITY OF BEDFORD, OHIO						
EXPENDITURE COMPARISON 2013, 2012, and 2011						
EXPENDITURE	ANALYTICAL DIFFERENCE	2013 AMOUNT	2012 AMOUNT	2011 AMOUNT	PERCENT TO TOTAL 2013	PERCENT TO TOTAL 2012
					PERCENT TO TOTAL 2011	
*THIS ACCOUNT DOES NOT INCLUDE THE HEALTH INSURANCE RESERVE FUND COSTS THESE COSTS ARE INCLUDED AND SHOULD NOT BE INCLUDED TWICE						

- EXPLANATION (disbursement analyticals)
- 1 Raises to employees given in 2013& 2 new firemen
  - 2 Transfers out more out of GF due to lower fund balances in other funds
  - 3 Higher medical costs in 2013 and pension costs
  - 4 Debt retirement less due to refunding issues
  - 5 Ben Venue's lack of production less water usage and expense to city
  - 6 Water improvements increased due to bonded funds for Broadway water main.
  - 7 Police and fire required 2 more payments as qtrly changed to monthly billing one more due dec 2014
  - 8 Wastewater improvements were bonded out in 2013 and construction started
  - 9 Charged more costs indirect per ordinance in 2013 vs 2012 in line with payrolls in ordinance.
  - 10 Street Construction from bonds \$1,136,011 on roads in 2013
  - 11 No Issue 1 & 2 Expenditures in 2013

CITY OF BEDFORD, OHIO		PERCENT OF THE GENERAL FUND EXPENDITURES		PERCENT OF THE GENERAL FUND EXPENDITURES	
HEALTHCARE COSTS AS A					
1/15/2013					
YEAR	GENERAL FUND EXPENDITURES	GENERAL FUND REVENUES	HEALTH CARE COSTS	% OF G.F. REV.	% OF G.F. EXP.
1989	\$7,420,580	7,553,856	691,609	9.16%	9.32%
1990	\$7,579,258	7,945,440	705,565	8.88%	9.31%
1991	\$8,457,110	8,702,492	675,687	7.76%	7.99%
1992	\$8,827,007	9,226,620	1,014,070	10.99%	11.49%
1993	\$9,621,188	9,586,055	982,655	10.25%	10.21%
1994	\$10,290,237	14,028,207	953,977	6.80%	9.27%
1995	\$10,397,023	10,937,016	1,054,537	9.64%	10.14%
1996	\$11,499,377	11,061,082	1,022,129	9.24%	8.89%
1997	\$10,887,989	11,572,813	1,038,086	8.97%	9.53%
1998	\$11,449,832	12,659,833	1,105,961	8.74%	9.66%
1999	\$12,706,911	13,819,274	1,129,619	8.17%	8.89%
2000	\$14,298,274	14,863,387	1,333,500	8.97%	9.33%
2001	\$15,409,677	14,209,233	1,290,454	9.08%	8.37%
2002	\$14,146,336	15,801,330	1,413,179	8.94%	9.99%
2003	\$15,534,753	14,127,852	1,530,649	10.83%	9.85%
2004	\$15,298,783	14,957,638	2,179,315	14.57%	14.25%
2005	\$15,791,593	16,088,448	1,897,088	11.79%	12.01%
2006	\$15,974,007	18,495,807	1,883,606	10.18%	11.79%
2007	\$17,770,496	16,908,879	2,219,718	13.13%	12.49%
2008	\$17,047,483	15,677,674	2,259,253	14.41%	13.25%
2009	\$17,006,558	15,086,549	2,207,541	14.63%	12.98%
2010**	\$17,298,204	17,224,188	1,959,050	11.37%	11.33%
2011**	\$17,242,655	17,554,675	2,370,439	13.50%	13.75%
2012**	\$17,358,779	17,716,830	3,032,034	17.11%	17.47%
2013**	\$17,499,872	17,768,513	3,018,612	16.99%	17.25%
2014**	\$18,111,155	18,102,495	2,770,780	15.31%	15.30%
* BUDGETED FIGURES		*** Includes Safety Forces Levy			

KEITH WEINER ASSOCIATES COLLECTION REPORT

SERVICE	TAX COLLECTED	COURT COST COLLECTED (Revenue to offset expense)	WEINER & ASSOC FEES COLLECTED (Revenue to offset expense)	WEINER & ASSOC FEE - INTEREST COLLECTED (Revenue)	TOTAL COLLECTED	WEINER & ASSOC FEES (Expense)	% OF FEES COLLECTED (Col H / Col G)	COURT COST PAID (Advanced As of 11/2008)	Total Expenses	NET AMOUNT RECEIVED BY CITY
September-13 (August 2013)	23069.23	1679.84	7634.63		32883.50	7634.63		3671.00	11305.63	21077.87
				0.00						0.00
Sub Total										
October-13 (Sept 2013)	22105.51	1608.48	7445.03		31159.00	7445.03		3671.00	11305.63	21077.87
				0.00						
Sub Total										
November-13 (Oct 2013)	21302.26	2005.89	7718.74		31026.89	7718.74		45.00	2501.00	25.00
Sub Total										
December-13 (Nov 2013)	27687.87	2172.95	8636.56		38497.38	8636.56		3582.50	11305.63	19785.65
Sub Total										
<b>Grand Total</b>	<b>\$271,959.38</b>	<b>\$21,036.69</b>	<b>\$91,480.71</b>	<b>\$0.00</b>	<b>\$354,376.68</b>	<b>\$209,911.60</b>		<b>\$20,911.60</b>	<b>\$511,713.67</b>	<b>\$267,237.97</b>

KEITH WEINER ASSOCIATES COLLECTION REPORT

SERVICE	TAX COLLECTED	COURT COST COLLECTED (Revenue to offset expense)	WEINER & ASSOC FEES COLLECTED (Revenue to offset expense)	WEINER & ASSOC FEE - INTEREST COLLECTED (Revenue)	TOTAL COLLECTED	WEINER & ASSOC FEES (Expense)	% OF FEES COLLECTED (Col H / Col C)	COURT COST PAID (Advanced As of 11/2008)	Total Expense	NET AMOUNT RECEIVED BY CITY
January-13 (Dec 2012)	28.28 19212.95	1575.00	6094.11		28.28 26882.08	6094.11	7.06	1179.00	706 7275.11	21.20 19608.95
Sub Total	19241.21	1575.00	6094.11	0.00	26910.32	6101.17	0.32	1179.00	7280.77	19830.15
February-13 (Jan 2013)	20.00 22769.28	1987.74	7259.06		20.00 32028.09	6.00 7259.06		1701.00	6000 8660.08	14.00 23056.03
Sub Total	22789.29	1987.74	7259.06	0.00	32048.09	7265.06	0.32	1701.00	9260.08	23085.03
March-13 (Feb 2013)	20.00 23412.11	1815.09	7755.43		20.00 32882.68	6.00 7755.43		2076.00	6000 9837.43	14.00 23151.20
Sub Total	23432.11	1815.09	7755.43	0.00	33002.63	7761.43	0.33	2076.00	9837.43	23165.20
April-13 (March 2013)	319.82 23488.53	1821.88	7697.86		319.82 33008.27	95.94 7697.86		1704.00	959.94 9840.88	223.86 23606.41
Sub Total	23908.35	1821.88	7697.86	0.00	33228.09	7793.80	0.33	1704.00	9840.88	25534.29
May-13 (April 2013)	0.00 28442.32	1563.97	10138.61		0.00 40144.30	10138.61		2434.00	0.00 2434.00	0.00 27571.69
Sub Total	28442.32	1563.97	10138.61	0.00	40144.30	10138.61	0.36	2434.00	2434.00	30005.69
June-13 (May 2013)	20126.70	1465.75	7392.85		0.00 28895.30	7302.85		1728.00	0.00 9630.85	0.00 19867.45
Sub Total	20126.70	1465.75	7392.85	0.00	28895.30	7302.85	0.38	1728.00	9630.85	19864.45
July-13 (June 2013)	18723.23	1744.61	6666.90		0.00 27137.04	6666.90		1224.00	0.00 7692.90	0.00 19244.14
Sub Total	18723.23	1744.61	6666.90	0.00	27137.04	6666.90	0.36	1224.00	7692.90	19244.14
August-13 (July 2013)	21906.30	1541.51	6826.93		0.00 29974.24	6826.93		1421.00	0.00 8269.93	0.00 21726.81
Sub Total	21906.30	1541.51	6826.93	0.00	29974.24	6826.93	0.32	1421.00	8269.93	21726.81



# ***BEDFORD FIRE***

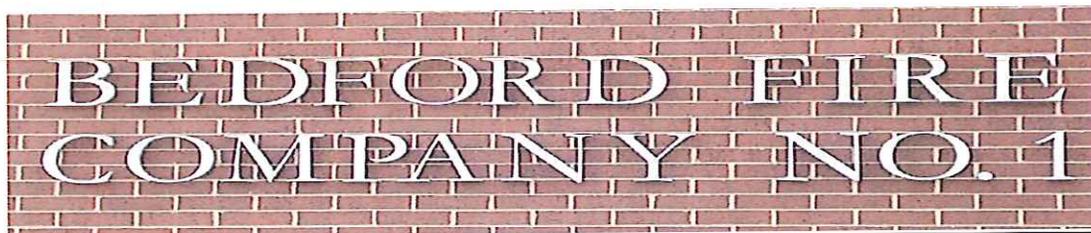
## **SUMMARY**

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
Total Calls	<b>2317</b>	<b>2355</b>	<b>2538</b>	<b>2683</b>
EMS	<b>1802</b>	<b>1865</b>	<b>1849</b>	<b>1776</b>
Fire	<b>515</b>	<b>490</b>	<b>716</b>	<b>917</b>
Fires with Loss	<b>15</b>	<b>13</b>	<b>16</b>	<b>14</b>
Fires with Losses exceeding \$25K	<b>5</b>	<b>2</b>	<b>0</b>	<b>1</b>
Fire Dollar Loss	<b>\$293,450</b>	<b>\$227,150</b>	<b>\$181,800</b>	<b>\$112,650</b>
Number of times Mutual Aid Provided (Total)	<b>114</b>	<b>89</b>	<b>78</b>	<b>70</b>
Number of times Mutual Aid Provided (EMS)	<b>104</b>	<b>89</b>	<b>50</b>	<b>40</b>
Number of times Mutual Aid Provided (Fire)	<b>10</b>	<b>0</b>	<b>28</b>	<b>30</b>
Number of times Mutual Aid Received (Total)	<b>103</b>	<b>118</b>	<b>127</b>	<b>123</b>
Number of times Mutual Aid Received (EMS)	<b>102</b>	<b>118</b>	<b>107</b>	<b>115</b>
Number of times Mutual Aid Received (Fire)	<b>1</b>	<b>0</b>	<b>20</b>	<b>8</b>
Number of times Automatic Aid Provided	<b>33</b>	<b>39</b>		
Number of times Automatic Aid Received	<b>21</b>	<b>54</b>		
Fire Safety Inspections	<b>333</b>	<b>332</b>	<b>363</b>	<b>369</b>

**“To enhance life in the community by providing protection to life and property through compassion and teamwork while maintaining civic pride”**

**MISSION STATEMENT**

# ***BEDFORD FIRE***



## **BEDFORD DIVISION OF FIRE – 2013 ANNUAL REPORT**

### **OVERVIEW**

The Bedford Fire Department responded to **2317** calls in 2013. EMS (ambulance) accounted for **1802** calls and alarms (calls requiring the response of an engine) for the remaining **515** calls. There was a **1%** decrease in total call volume.

EMS calls decreased by **1.5%** and alarms increased by **5%** from the previous year.

The average response time for all calls (in Bedford, Automatic Aid and Mutual Aid) in 2013 was **3 minutes and 25 seconds**. On average, firefighters responded to **6.35** calls per day.

### **PERSONNEL**

There were 27 members assigned to three different shifts, 2 Chief Officers and 1 Administrative Assistant in the fire department.

Lt Jason Mihalek resigned from the department after 14 years of service. Firefighter Jeff Diederich was promoted to the rank of Lieutenant. Pat Velotta was appointed to the rank of Firefighter/Paramedic to fill the vacancy.

In late 2012 the Department was notified that they had been awarded a Federal Grant in the amount of \$365,000.00. The funds must be used to hire 2 additional firefighters. These additional firefighters will be hired at no cost the taxpayers and will enable the Department to provide a better service by consistently staffing a second Advanced Life Support Rescue Squads.

Mike Scabbo and Tom Mitchell were appointed to the rank of Firefighter/Paramedic as a result of the grant.

# ***BEDFORD FIRE***

## **EMERGENCY MEDICAL SERVICES (EMS)**

Emergency medical runs accounted for **78%** of the total call volume in 2013. The department's paramedic engine(s) responded on **351 (-42%)** medical calls.

The drastic decrease in response of the paramedic engine was a direct result of a fully staffed department which in turn enabled the staffing of two ALS Rescue Squads on a more consistent basis.

## **FIRE & RESCUE**

Figure 2 details the **2317** incidents on which a piece of Bedford Fire apparatus responded in 2013 based on NFIRS (National Fire Incident Reporting System) classifications. Figure 2 shows the breakdown of incidents handled by the department.

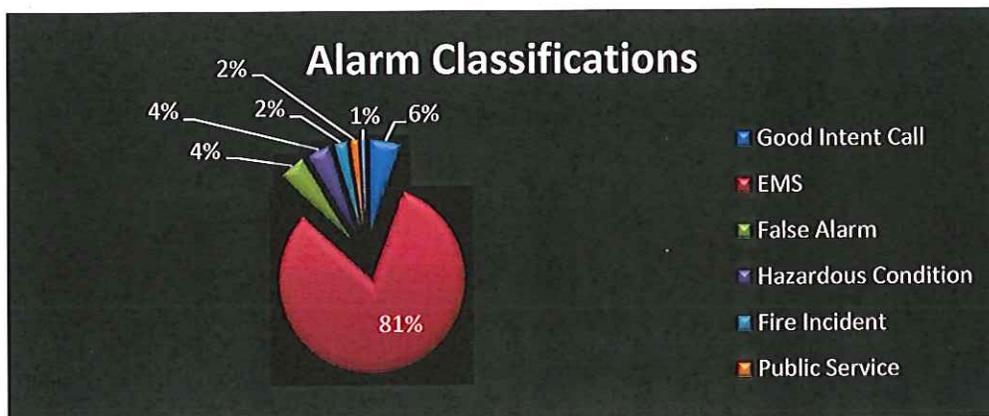


Figure 2.

## **Structure Fires**

Bedford Firefighters operated at **46** structure fire incidents; **15** in Bedford and provided assistance at **31** automatic and mutual aid fires.

Total fire loss for 2013 was **\$293,450 (+22.5%)**.

Structure fires accounted for **\$56,650 (+21%)** of the total loss dollars in 2013. There were **(5)** structure fires that resulted in an estimated dollar loss greater than \$25,000

The remaining **\$36,850 (+36%)** was the result of vehicle fires and/or other non-structural incidents.

# ***BEDFORD FIRE***

There were no civilian fire fatalities in 2013.

## **Rescue/Special Hazards Response**

Firefighters responded to a multitude of emergencies other than structure fires/fire alarms during 2013. The department is expected to successfully mitigate hazardous materials emergencies, vehicle extrications, rope rescues, confined space incidents to name a few.

Firefighters responded to **97 (+14%)** incidents involving hazardous conditions (ex; natural gas leaks, carbon monoxide alarms, electrical emergencies, etc.).

The Department responded to **10 (-59%)** incidents classified as "special type" incidents. These included vehicle extrications, park rescues, elevator rescues and incidents involving regional technical rescue teams.

## **FIRE PREVENTION**

Assistant Fire Chief Shawn Solar was responsible for operations within The Fire Prevention Bureau. The Prevention Bureau includes Code Enforcement (fire inspections), Public Education, and Fire Investigation.

## **Code Enforcement**

There were 12 Certified State of Ohio Fire Safety Inspectors on staff. Ten of the inspectors worked as shift assigned firefighter/paramedics in the department and assisted in the vitally important practice of conducting fire safety inspections.

### **FIRE PREVENTION STATISTICS:**

Fire Safety Inspections	333
Re-inspections (Check for Violations correction)	154

In addition to fire inspections the Bureau witnessed **15** fire hood suppression system tests. A hood suppression system is required (bi-annually) in any facility/business in which cooking creates grease laden vapors. It is designed to quickly extinguish a grease fire using dry chemicals (powder).

A total of **24** fire alarm/sprinkler/fire pump tests were conducted as well. Per Code any structure that has a fire alarm and/or sprinkler system must be tested on an annual basis.

Twenty four private residences were inspected and approved for use as Foster Care Homes in 2013.

# ***BEDFORD FIRE***

## **Public Education**

Public education continued to be a top priority for members of the department. It was our goal to prevent fires, accidents and other emergencies. Public education provided an avenue toward achieving that goal. Educational activities are tailored to be delivered to pre-school aged children as well as senior citizens and all ages between.

The topic of the 2013 Fire Prevention Week "Prevent Kitchen Fires" was presented to school aged children during the first week of October 2013. Eight educational sessions were conducted during this week.

Members of the Department participated in **211 hours (+63%)** of additional Public Relation/Education activities in 2013.

Twelve fire extinguisher training sessions were conducted for local facilities and businesses. These sessions stressed the importance of proper utilization of these potentially life and property saving devices. The classes consisted of classroom and hands-on evolutions.

## **Juvenile Fire Setters Program**

The Juvenile Fire Setters Program is designed to provide interventions and counseling for children, usually between the ages of 4 and 12, who have been involved in setting fires.

Firefighters Chris Neading and Ryan Turk are responsible for this program.

There were no Juvenile Fire Setters referrals and no consultations in 2013.

## **Fire Investigation**

It is the responsibility of the Fire Department to determine cause and origin of all fire incidents. Some fires require additional investigation.

Firefighter Ryan Turk is certified as the Department's Fire Investigator.

In 2013 Fire Investigator Turk investigated six of the fifteen structure fire incidents in Bedford. Two of the incidents were determined to be intentional (arson). Firefighter Turk was consulted via telephone on numerous other fire incidents in 2013.



## **PUBLIC SAFETY PROGRAMS**

### **Smoke Detector Program**

Utilizing generous donations from local businesses the department was able to fund its' Smoke Detector Program. Bedford residents who have no smoke detectors in their homes were able to contact the department to obtain a detector and if needed have the detector installed by firefighters. A portion of the donations were utilized for smoke detector battery replacement program.

In 2013, as a result of the Smoke Detector Program, **111** smoke detectors were distributed to Bedford Residents as well as numerous replacement batteries. Seven hundred and seventy two residents have received a free smoke detector over the past five years.

### **Child Car Seat Installation and Inspection Program**

Firefighter Nick Schkurko is a Certified Child Car Seat Technician.

In many instances car seats are incorrectly installed. This oversight may potentially place infants and children in grave danger should an accident occur. Residents were able to contact the department and schedule an appointment to have their seat properly installed and receives education regarding the proper operation of infant car seats.

In 2013 Firefighter Schkurko performed **5** installations/educational sessions.

### **CPR and AED Program**

Firefighter/Paramedics Stephanie Balochko and Joe Sisak continued to teach a fire department sponsored CPR and Automatic External Defibrillator (AED) program.

The classes were available to residents, local businesses and organizations and were taught in accordance with the guidelines of the American Heart Association.

Firefighters Balochko and Sisak instructed **94** students on the proper CPR techniques and AED usage. The information was delivered in multiple classroom sessions.

# ***BEDFORD FIRE***

## TRAINING

Lieutenant Brian Harting was the Department's Training Officer. Lieutenant Harting was responsible for coordinating both on-duty and off duty fire and rescue training. He insured that firefighter's certifications remained current throughout the year.

There were 10 Certified State of Ohio Fire Instructors in the Division of Fire in 2013.

Lieutenant Greg Miller and Lieutenant Dan Dopslaf served as the Department's EMS Coordinators. They were responsible for in-house training for paramedics and EMT's. They were also responsible for any EMS related issues that occur (equipment, protocols, etc.) in relation to the department.

Paramedics are certified in Advanced Cardiac Life Support, Basic Trauma Life Support, Pediatric Advanced Life Support and Basic Life Support.

There were **513** training sessions conducted in the Division in 2013.

Figure 3 details the training categories that were the focus of training for members of the department in 2013.

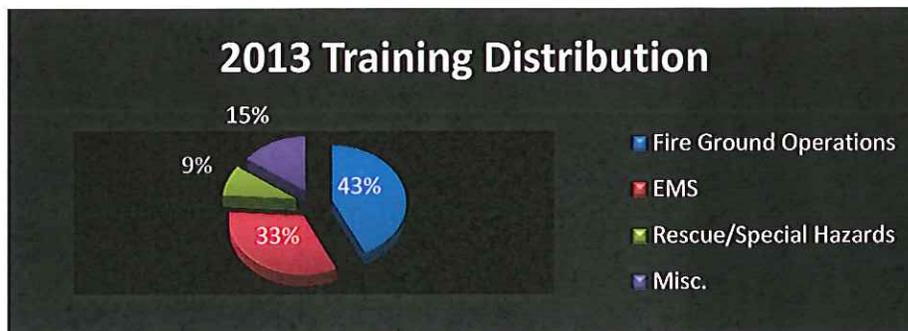


Figure 3.

### Fire Training

There were **220 (-10%)** training sessions (**43%** of total training sessions) dedicated to fire specific training.

Training topics included, but were not limited to, Building Construction, Fire Behavior, Strategy / Tactics, Incident Command, Pump Operations, Aerial Operations, and SCBA (Self Contained Breathing Apparatus). These training classes and time spent were vital to the delivery of safe, aggressive, effective and efficient services when the firefighters were requested to respond by those we serve.

# ***BEDFORD FIRE***

## **Rescue/Special Hazards Training**

In 2013 the department continued our commitment to be ready to effectively mitigate any type of rescue/special hazards emergency that may occur. A total of **45 (+29%)** sessions (**9%** of total training sessions) were spent training for these special rescue scenarios.

Figure 4 depicts the distribution of these specialized training hours.

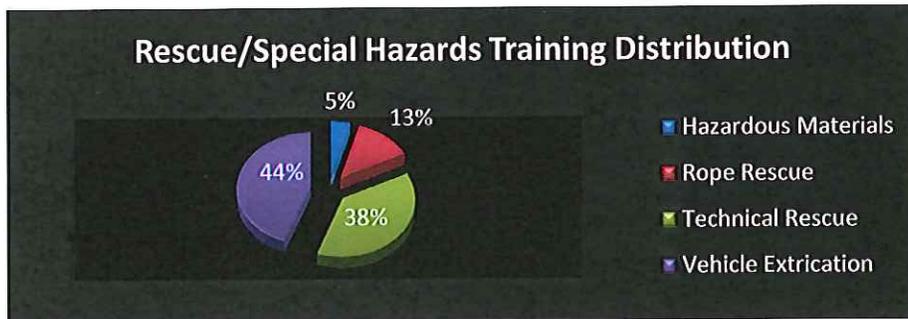


Figure 4.

## **EMS Training**

Bedford Firefighters participated in **105 (-38%)** sessions of on-duty EMS Training in 2013.

Training included 12 lead EKG analysis, pediatric care, extensive pharmacological training as well as trauma, advanced and basic life support, and protocol review.

Figure 6 shows the breakdown of the training department paramedics and EMTs participated in during 2013.

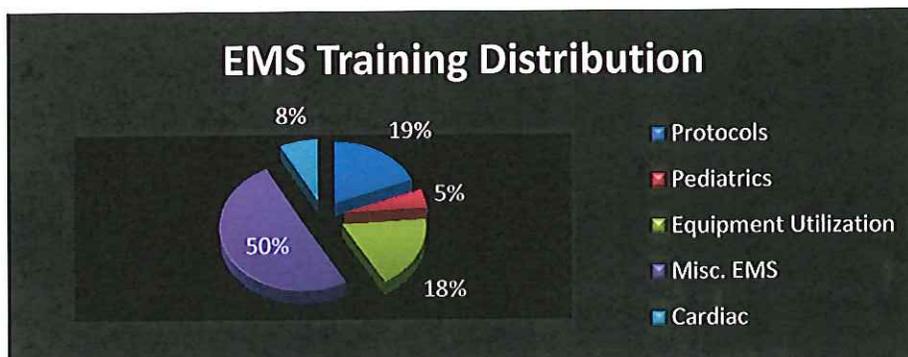


Figure 6.

# ***BEDFORD FIRE***

## **Building Tours**

Shift personnel conducted **92 (-10%)** building tours in 2013. The firefighter hours spent on these tours were in addition to the firefighter hours that were dedicated toward on-duty training.

The tours provided firefighters an opportunity to familiarize themselves with building layout, construction and other nuances of structures in the community. This information can then be applied to gain an understanding of how fire will affect the structure, strategy/tactics, and what obstacles crews may face in reduced visibility conditions should an emergency occur.

These tours and the knowledge gained have a profound effect on civilian and firefighter safety when operating at emergency fire scenes.

## **FIREFIGHTER WELLNESS AND SAFETY**

Historically, the leading causes of firefighter deaths and injuries, annually, are cardiovascular episodes (heart attack or stroke). In an attempt to prevent becoming a statistic Bedford Firefighters incorporated stamina and strength training as part of their daily routine. Firefighters were able to insure that they were physical able to deliver quality service in an efficient manner to our customers.

Members logged **1725 (-28%)** firefighter hours of on-duty health and wellness activities in 2013.

## **REGIONALIZATION**

### **Emergency Response**

Bedford, Bedford Heights and Maple Heights continued to build upon a relationship that was formed late in 2011. Tri-City Fire Operations enabled the three communities to have the appropriate number of resources simultaneously dispatched to working fire incidents. The result is that the citizens were able to receive a better service and the firefighters a higher degree of safety at high risk/low frequency events.

### **Training**

The tri-departmental training program that was born in 2011 continued to flourish in 2013. The Bedford, Bedford Heights and Maple Heights Fire Departments attended tri-departmental trainings on a monthly basis for the entire year.

# ***BEDFORD FIRE***

The theory is that the three departments are slowly gravitating toward efficiently functioning as a single entity at fire and emergency incidents. Therefore cohesive strategies, assignments and tasks at incidents should be addressed. Topics and exercises will focus on daily operations (i.e. fire ground operations) utilizing resources of all three departments.

## **Fire Investigation**

In another resource sharing maneuver the Bedford and Maple Heights Fire Departments continued utilizing Fire Investigators from both departments to dissect fire incidents. On numerous occasions the investigators worked the incidents, whether in Bedford or Maple, as a team.

## **Dispatch Center**

The goal of establishing a Regional Dispatch Center reached numerous milestones in 2013:

- An award of \$1.1 million from Cuyahoga County to fund the build out of the Center.
- Identification as the third of five proposed County Dispatch Centers in the ten year consolidation plan.
- Garfield Heights becoming the fourth community (in addition to Bedford, Bedford Heights and Maple Heights) to officially join this ground breaking facility/project.
- Award of approximately \$350,000 worth of radio equipment and technology to be utilized in daily operations of the Center.

The Dispatch Center will be the first Fire and Police combined facility involving more than one community in Cuyahoga County. It will be located in Bedford Heights and is expected to be operation in late summer/early fall 2014.

## **SPECIALIZED REGIONAL RESPONSE TEAMS**

Due to the complex nature of certain low frequency-high risk emergencies and limited resources of individual departments specialized regional teams have been formed. These teams are composed of members from numerous departments in the region. Departments can activate these teams as necessary. Firefighters from Bedford served on these teams. Not only did this show a commitment to regionalization but these firefighters were able to provide valuable skills and knowledge to entire Bedford Fire Department. This enabled first responding units and firefighters from our department to more efficiently begin rendering care to victims during these unique rescue scenarios.

# ***BEDFORD FIRE***

## **Hazardous Materials (HAZMAT)**

The team assists in mitigation of incidents involving hazardous (chemical, biological, etc.) agents. The team is also trained to perform confined space rescues and handle Weapons of Mass Destruction incidents.

Firefighter Chris Neading, Lieutenant Dave Moore and Lieutenant Jeff Diederich represented the Department as members of the Chagrin/Southeast Region Hazardous Materials Team.

There were no incidents in Bedford which required the team activation. Team members from the Bedford Fire Department responded (regionally) to **1** incident with the team.

## **Hillcrest Technical Rescue Team (HTRT)**

This technical rescue team performs specialized rescues such as high angle rope rescue, trench rescue, confined space, swift water rescue, ice rescue, and dive rescues.

Lieutenant Brian Harting, Lieutenant Jeff Diederich and Firefighter Marc Latkovic operated as members of the HTRT regional team in 2013.

In 2013 there was **1** incident in Bedford in which the HTRT was utilized.

Team members from the Bedford Fire Department responded (regionally) to **9** incidents with the team.

## **GRANTS**

Assistant Chief Solar is responsible for writing and coordinating the writing of grants submitted to multiple agencies for funding. He was highly successful in 2013 in obtaining a significant amount of funding for the fire department.

As mentioned earlier, the Bedford Fire Department was able to reestablish staffing levels that were cut in 2008 after being awarded a \$365,000 SAFER (Staffing for Adequate Fire & Emergency Response) Grant. Two firefighters were hired and will be funded by this grant through the first quarter of 2015.

The department also received a \$143,564 AFG (Assistance to Firefighters Grant). Approximately \$125,000 of these funds will be utilized to upgrade the BFD's SCBAs (Self Contained Breathing Apparatus) which will bring these vital pieces of equipment into compliance with the latest standard. The remaining funds are earmarked to fund a much needed upgrade to the radios in the fire vehicles.

The Bureau of Worker's Comp awarded a grant in the amount of \$14,308 to the department. These funds were utilized to purchase an additional Power Load Cot. These cots greatly reduce the stress experienced by firefighters with the constant loading and unloading of patients into and out of the rescue squads. The department has actually noted a decrease in the number of back injuries since implementing these cots.

# ***BEDFORD FIRE***

Finally the department was awarded a \$4,750 Ohio EMS Grant. These funds may be applied toward a variety of training and educational opportunities that will benefit the firefighters of the BFD and ultimately those we serve.

## **VEHICLE MAINTENANCE**

The following represents the preventative maintenance repairs completed to the Fire Department Fleet in the year 2013 January to December 31. The program consists of two key people Pat Guhde and Rick Gromovsky working under Chief Nagy to provide quality inspection and maintenance in an effort to avoid breakdowns and costly repairs. This program follows the NFPA criteria and meets or exceeds each manufactures minimum recommendations. Pat, Rick, Frank & Bryan, attended classes and training and are active holders of the industries testing standards which certify technicians for the state of Ohio. This organization is the Emergency Vehicle Technician Certification Commission Inc. (EVTCC). Together with the EVTCC certifications, the ASE certifications and the tribal knowledge of all the individuals involved, we at the City of Bedford rarely send non-warranted maintenance or repairs to outside vendors.

Preventative Maintenance is performed both in station at the FD and at the Service Department, which saves the communities tax dollars as well as having the apparatus and its equipment stay in this city for the citizens, always in a state of readiness. Pat has the task of keeping the process on track, performing daily repairs in station and procuring the correct parts for the next maintenance event. Heavy maintenance and repairs are carefully planned with Rick and his crew and the apparatus is then repaired at the service department, "where it's all hands on deck event", this minimizes the down time and any interruption in the capabilities of the Fire Department or the Service Department. Maintenance records are as important as the repair itself and with the close relationship between Pat and Rick no repair goes undocumented.

Fire Station & Equipment = 27 repair orders completed

Staff Cars and Trailer = 30 repair orders completed **17 of them done in station**

Ladder 11, 1992 Simon Duplex LTI Ladder = 24 repair orders completed, pump tested in August, **19 of them done in station**

Engine 12, 2007 E-One Cyclone II Pumper = 22 repair orders completed, pump tested in August, 2 minor deficiencies noted but all corrected **19 of them done in station**

Engine 13, 1996 Pierce Quantum Pumper = 15 repair orders completed, pump tested in August, 0 deficiencies noted **13 of them done in station**

Squad 17, 2005 Freightliner / Horton Ambulance = 13 repair orders completed, **10 of them completed in station**

# ***BEDFORD FIRE***

Squad 18, 2000 Freightliner / Horton Ambulance = 17 repair orders completed, **13 of them completed in station**

Squad 19, 2012 Freightliner / Horton Ambulance = 20 repair orders completed, **17 of them done in station**

Command post, 1992 Spartan / Enterprise Coach = 3 repair orders completed, **0 of them done in station**

Total of all repairs listed is 171 orders for maintenance and repairs; this number is relatively consistent with past years but will climb as the fleet ages, 2012 there were 174 orders and the other vehicle that was added to his total for 2013 is the Regional US&R Command Vehicle. The crew maintains this vehicle for the region and all parts and labor is back billed and reimbursed to the City of Bedford. Chief Nagy has a vehicle replacement program that when followed enables us to continue quality maintenance, predicting repairs and avoiding major repairs to reach the replacement process, which then enables the crew to stay within the department's budget for vehicle maintenance.

To sum up the past year, the Fire Department, which has the most expensive and technically complex fleet out of all of the City's Departments; the Maintenance Department is efficient and effective with the tax dollars it operates with. We continue to succeed and strive to give the best value to the residents and make cost saving decisions each and every day.

## **APPARATUS ROSTER**

### **FRONT LINE**

<b>Engine 12</b>	(2007 E-One Cyclone Pumper)
<b>Ladder 11</b>	(1992 Simon Duplex/LTI 75' Ladder)
<b>Squad 19</b>	(2011 Freightliner / Horton Squad)
<b>Squad 17</b>	(2005 Freightliner / Horton Squad)

### **SPECIAL OPERATIONS**

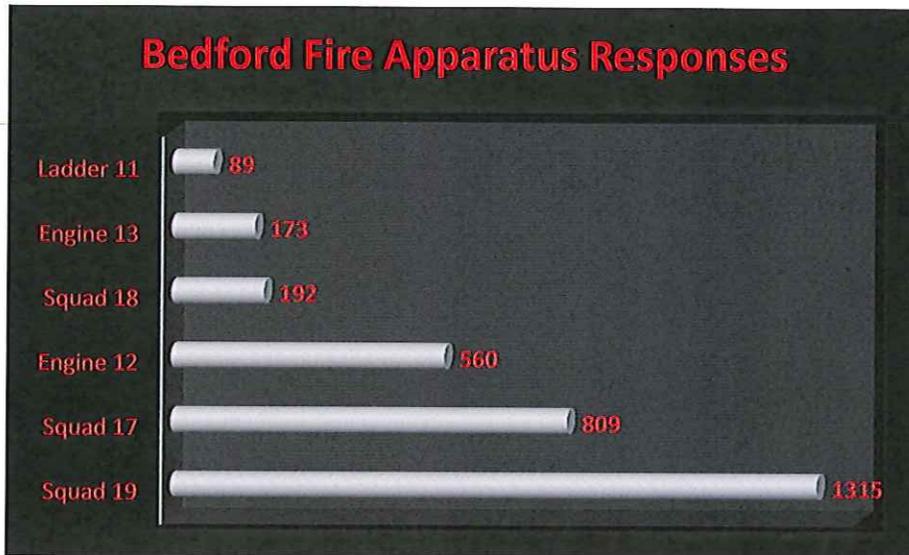
<b>Truck 15</b>	(2001 GMC Pickup)
<b>Rescue Trailer</b>	(16 foot enclosed trailer)

### **RESERVE**

<b>Engine 13</b>	(1996 Pierce Quantum Pumper)
<b>Squad 18</b>	(2000 Freightliner / Horton Squad)

# ***BEDFORD FIRE***

## **2013 Emergency Vehicle Response**



***BEDFORD FIRE***

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**Submitted By**

**David V. Nagy  
Fire Chief**

