

CITY OF BEDFORD



2014

ANNUAL REPORT



CITY OF BEDFORD OHIO

MICHAEL S. MALLIS
City Manager

To: Mayor Koci and City Council
From: City Manager, Mike Mallis
Date: 9/4/2015
Re: Benchmarks

Beginning in May of 2014, City Council and the Administration began to identify various initiatives and goals we had hoped to meet. The notion of being able to measure success was also something I shared with the Administration and felt was imperative. Over the last month, the Administration and I have met to discuss both the progress and shortcomings we have worked through over the last year. It is easy to lose sight of what was able to be accomplished until it is actually looked back upon. Listed below are some of the "measurable successes" we as a team have experienced over the last 15 months.

- In the summer of 2014, the Administration worked with the State of Ohio to help secure Hikma / WestWard Pharmaceuticals as a buyer for the Ben Venue Property. Although the numbers are substantially smaller, the alternative was far worse. We continue to strengthen the relationship and hope to see a growing business continue to increase employment over the next 18-24 months.
- The Administration has successfully negotiated 2/3 new Union contracts. What is imperative to note is that we have implemented significant plan design change to our medical coverage. From 2012-2013, the City was experiencing medical costs north of \$3 million dollars annually. We anticipate this number to be budgeted at \$2.4 million for 2016....a savings of over \$700,000.00 annually.
- Discussed for roughly 10 years, the City was able to successfully implement a Wellness Program. This program has seen a 100% participation rate from the entire staff and is a program managed by the staff members themselves.
- The Fire Department secured a \$600,000.00 grant to help fund the costs of three firemen. One of these positions funded through the grant will be to replace a retiree and help relieve the general fund of an additional \$75,000.00 annually for the next two years.

- The Police Department, through a generous donation from the Bedford AutoMile, will have a new resource within the Department in the fall/winter of 2015. The K-9 Division has officially been brought back as the Department's newest member arrived a few weeks ago.
- In 2014, the Building Department made numerous changes to its rental guidelines. One included the requirement of bi-annual rental inspections with the intent to hold landlords more accountable. This is indeed an uphill battle, but we are slowly making progress.
- For the first time in over 15 years, phase one of new home construction has begun in the former Bentbrook Development. It is our hope that improvements such as these will assist in shifting the property values in a positive direction.
- The Building Department worked to secure a grant for over \$420,000.00 to be used for various demolitions within the City...both residential and commercial.
- In 2015, the City acquired, at zero cost, the property located at 42 Harrison. The demolition funds will be used to clean up the property in preparation for redevelopment.
- A "Community Improvement Corporation" was recently formed and will work to redevelop numerous City-owned property throughout town...specifically the former Taylor Chair site (10 + acres). The entire property was officially acquired by the City in 2014 and will prove to be a valuable asset.
- In 2014, the City owned nine (9) residential homes through its Housing Rehabilitation Program. One primary goal was to liquidate these dwellings as soon as possible. Following two (2) scheduled demolitions, we will have 2 remaining.
- The Recreation Department secured a grant for over \$60,000 for the purchase of a new Senior Van.
- The position of Senior Coordinator was restored to the Recreation Department. One result is an additional 41 new members to the Senior Club within the last 6 months.
- Although there are significant challenges that lay ahead, we have also seen morale trending in the positive direction from the workforce. As one staff member said, "things are starting to feel normal again".

It takes a lot of effort and everyone being on the same page to meet some of these benchmarks. The Department Heads and their staff should be commended for their efforts. I think it is evident from the measurable accomplishments over the last fifteen (15) months that we are indeed trending in a positive direction. The Administration and I would like to thank Mayor Koci and City Council for supporting these initiatives and providing the resources for our staff to meet the goals set forth. Have we missed on some of our benchmarks, absolutely, but those misses did not come from lack of effort. I can assure all of you that we will continue to keep swinging for those benchmarks and am certain good things will result from that effort.

CITY OF BEDFORD

2014 ANNUAL REPORT

Reports submitted by:

DIVISION OF BUILDING

Calvin Beverly
Building Commissioner

FINANCE DEPARTMENT

Frank C. Gambosi
Director of Finance

DIVISION OF FIRE

David Nagy
Fire Chief

DIVISION OF POLICE

Kris Nietert
Chief of Police

RECREATION DEPARTMENT

Randy Lewis
Recreation Director

DIVISION OF PUBLIC WORKS

Clint E. Bellar
Service Director

DIVISION OF WATER

Terry Devlin Jr.
Superintendent

DIVISION OF WASTEWATER

Jason M. Milani
Superintendent

BEDFORD MUNICIPAL COURT

Brian J. Melling
Administrative Judge

CITY OF BEDFORD

2014 ANNUAL REPORT

MEMBERS OF COUNCIL

Mayor Stanley C. Koci
Mayor / President of Council

Sandy Spinks
Ward 1

Walter Genutis
Ward 2

Marilyn Zolata
Vice Mayor / Ward 3

Paula Mizsak
Ward 4

Greg Pozar
Ward 5

Donald Saunders
Ward 6

Lorree Villers
Clerk of Council

CITY MANAGER

Michael S. Mallis

Michelle Hollo
Administrative Assistant



DIVISION OF BUILDING



2014

ANNUAL REPORT

March 26, 2015

NUMBER OF PERMITS ISSUED IN 2014 AND REVENUE GENERATED

<u>PERMIT TYPES</u>	<u># OF PERMITS</u>	<u>PERMIT FEE</u>
BUILDING	116	\$ 11,484.40
CONCRETE & ASPHALT	136	4,900.00
ELECTRICAL	125	11,668.65
FENCE	31	775.00
FIRE SUPPRESSION	17	3,386.68
HVAC	86	11,077.56
MISCELLANEOUS PERMITS	8	3,515.00
PLUMBING	132	8,059.14
ROOF	124	4,650.00
SIGN	31	2,935.00
SNOW PLOW	11	60.00
POOL	3	75.00

TOTAL:	820	\$62,586.43
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ADDITIONAL SOURCES OF REVENUE

• 470 Contractor Registrations Issued	\$31,725.00
• 533 Rental Inspections Performed	15,575.00
• 275 Point of Sale Inspections	15,200.00
• 150 Permits requiring 2% City Assessment	682.00
• Apartment/Rooming House Annual License	37,990.00
• Dwelling Annual Rental License	30,075.00
• Certificate of Residency	1,150.00

TOTAL: \$132,397.00

BUILDING DEPT. INSPECTIONS

- 176 Pre-pour Inspections
- 207 Electrical Inspections
- 110 Plumbing Inspections
- 56 HVAC Inspections
- 53 Footer/Framing
- 155 Follow-up Inspections

PROPERTY MAINTENANCE / RENTAL VIOLATIONS

- 230 Houses Inspected and Cited
- 277 Follow-up Inspections
- 210 Grass notices sent
- 487 Plus – grass Follow-up Inspections
- 10 Court Summons Issued

NEW PROJECTS TO BEGIN IN YEAR 2015

- New businesses interest in area surrounding Wal-Mart
- Continued Development of Tinkers Creek Industrial Park – Hemisphere Way
- Art of Beauty – Taylor Parkway
- Work with the city manager and department of development in the new marketing campaign of “The Bedford Advantage”
- Work with owner’s to develop “Bentbrook” – Willard Ave.
- Train and implement the new Building Department software
- Continue working with the Auto Mile Dealerships – New Construction and many Improvements

NEIGHBORHOOD STABILIZATION PROGRAM (NSP) GRANT

For Fiscal Year 2010 the Building Department was awarded a \$500,000 competitive municipal Neighborhood Stabilization Program (NSP) grant from the Cuyahoga County Department of Development. In July of 2010 this award was increased by an additional \$200,000 under an addendum to this grant contract with the County. These additional funds would be used to acquire/renovate/resell additional properties within the Presidential District area of the City.

The Building Department purchased four (4) vacant/foreclosed/abandoned homes under this NSP grant, located at 741 Washington Street, 775 Lincoln Boulevard, 166 Woodrow Avenue and 831 Lincoln Boulevard.

In 2010 renovation work was started on all but 831 Lincoln Boulevard.

By December, 2010, 775 Lincoln Boulevard was the first Presidential Grant property to be ready to be marketed.

2011 - Work has been progressing on the four (4) NSP grant houses. Of these four (4) properties, 775 Lincoln Boulevard and 166 Woodrow Avenue have been advertised as "For Sale" and have each received numerous inquiries and a number of showing appointments by interested buyers. It is anticipated that one of these two properties will be the first to sell. Since this is a "reimbursement grant" from the County, what proceeds the City receives from sales of these properties is treated as "program income" to be used in other NSP projects.

2012 – After a temporary suspension of renovation work on the city-owned houses, renovation work was started once again with the award of a contract to Marni, Inc. on or about September 18, 2012. From October 2012 to December 2012 work was completed on all eight (8) houses in the City's Housing Program (NSP and Dollar Home Sales to Local Governments.)

From December 2012 to present the houses have been actively marketed to the general public and to agents in the area. For this same time frame, there have been numerous showings of each of our houses (with perhaps the exception of 361 W. Grace) and numerous inquiries about the houses and our housing program in general. Use of the City website to learn about the housing program is very high and often leads to further direct inquiry by either a phone call or e-mail message to the Housing Program Manager.

DOLLAR HOME AND VACANT HOME PROGRAM

- 2007 – City Purchased 2 homes through this program
- 2007/2008 – Total of 7 homes purchased through this program
- Since 2008 – 7 homes have been sold – net profit \$102,933.70
- 2009 – City Purchased an additional 11 homes for rehab/resale; 3 through the Dollar Home program and 8 through HUD or Bank owned properties
- 2010 – City purchased one property from HUD under its Dollar Home Sales to Local Governments Program: 22 Nordham. This property was not included in the renovation/resale program, but instead demolished by the City based upon property condition. The cost of the demolition was reimbursed to the City under another City NSP grant. This vacant lot is likely to be split and sold to the property owners on the adjacent parcels.

2010 – Four City-owned homes were sold to qualified buyers:

- 4/20/10 – 324 Paul Street – Sold
- 6/9/10 – 109 Palmetto Ave. – Sold
- 10/28/10 – 97 Flora Dr. – Sold
- 11/17/10 – 91 Tudor Ave. – Sold
- One City-owned home went under contract for sale on or about 11/17/10 – 9 West Interstate St.

2011 - One (1) city-owned home was sold under the program to a qualified buyer:

- 2/28/ 2011 – 9 West Interstate Street

2013 – 132 Woodrow – Sold

2014 – 227/229 West Glendale - Sold

The City currently holds four (4) houses under this section of the housing program. All of these homes have been substantially repaired for resale to qualified buyers and are currently “For Sale” by the City. There is (and has been) substantial interest in the single-family home located at 526 Belle Avenue, 166 Woodrow Ave., 775 Lincoln Blvd., and 831 Lincoln Blvd.

BUILDING DEPARTMENT GOALS FOR 2015

- Work with City Manager to Develop design guidelines for Tinkers Creek Industrial Park / Hemisphere Way
- Continue Working with the Bedford Historical Preservation Committee to revitalize the downtown Bedford area
- Continue to pursue reinvestment in foreclosed properties in the city
- Continue to work with the Cuyahoga County Prosecutor's Office Tax Foreclosure Unit to secure appropriate parcels of land available to City of Bedford Land Bank
- Continue to work with Cuyahoga County Land Reutilization Corporation and Cuyahoga County Department of Development to make appropriate use of limited demolition funds

NON-RESIDENTIAL BUILDING PERMITS

PROPERTY OWNER	MONTH ADDRESS	DESCRIPTION	ESTIMATED VALUE OF CONST.
JANUARY			
INTERNATIONAL INDUSTRIAL	698 BROADWAY	BUILD-OUT TEMP. ROOM DIVIDERS	\$ 200.00
18180 ROCKSIDE, LLC	18180 ROCKSIDE	DEMO SPRUNG TEMP. STRUC.	
PILLMAN, LLC	18122 ROCKSIDE	RENOVATION - SERVICE AREA	\$ 50,000.00
UHHS BEDFORD MED. CTR	44 BLAINE	BLDG. RENOVATIONS	\$ 294,156.00
FEBRUARY			
SUNOCO STATION	10 NORTHFIELD	BLDG RENOVATION	\$ 6,000.00
UNCLE BOB'S STORAGE	1455 BROADWAY	3 STORY BLDG.	\$ 1,500,000.00
BLEMASTER	560 SOLON	CELL TOWER	\$ 10,000.00
MARCH			
PILLMAN, LLC	18122 ROCKSIDE	RENOVATION	\$ 225,000.00
CREAGER PROP., INC.	580 BROADWAY	REPAIR/REFINISH EXTERIOR	\$ 96,000.00
BEDFORD CITY HALL-CELL TOWER	165 CENTER	UPGRADE ANTENNAS	
APRIL			
INDEPENDENCE COURT REALTY	200 EGERT REAR	ALTER BLDG.	\$ 45,023.00
GETGO PARTNERS SOUTH	400 NORTHFIELD	BLDG. RENOVATION	\$ 93,000.00
MAY			
CARYLWOOD INTER. SCHOOL	1387 CARYL	REPLACE ENTRY DOOR	
JUNE			
INDEPENDENCE COURT	200 EGBERT REAR	ALTER BUILDING	\$ 600,000.00
INDEPENDENCE COURT	200 EGBERT REAR	WAREHOUSE ADDITION	\$ 200,000.00
JULY			
GREAT LAKES BICYCLES	685 BROADWAY	BLDG. RENOVATIONS	\$ 80,000.00
CARYLWOOD INTER. SCHOOL	1387 CARYL	RENOVATION TO ENTRANCE	
FRANKENBERRY PROP.	4 CENTER	BLDG. RENOVATIONS	\$ 245,117.00
AUGUST			
HASETTA HOLDINGS, LLC	15 NORTH PARK	RENOVATIONS	\$ 20,000.00
HUDEC DENTAL ASSOC.	22301 ROCKSIDE	RENOVATIONS	\$ 376,000.00
BEDFORD CITY HALL	165 CENTER	CONCRETE PAD	
SEPTEMBER			
CNL APF PARTNERS LP	19700 ROCKSIDE	DEMO	
SOUTH PARK BUSINESS	65 MONROE	DOCK/RETAINING WALL RENO.	\$ 12,000.00
OCTOBER			
NO NON RESIDENTIAL PERMITS ISSUED IN OCTOBER			
NOVEMBER			
ULTIMATE AUTOMOTIVE	9 TAYLOR	DEMO DWELLING	
DECEMBER			
QUA INC.	11 BROADWAY	POLE SIGN	\$ 25,000.00
DENIGRIS	615 NORTHFIELD	619 NORT. LEXOR	
PAG BEDFORD PROP.	19400 ROCKSIDE	ALTER BLDG. - RENO	\$ 235,000.00
TOTAL ESTIMATED VALUE OF CONSTRUCTION:			\$ 4,112,496.00
BOLD ESTIMATES OF \$100,000.00			

RESIDENTIAL BUILDING PERMITS

<u>PROPERTY OWNER</u>	<u>ADDRESS</u> <u>MONTH</u>	<u>DESCRIPTION</u>	<u>EST. VALUE</u>
JANUARY			
LILOPIE, LLC	52 ELDRED	MISC. INTERIOR REPAIRS	\$ 1,500.00
FEBRUARY			
NO RESIDENTIAL BLDG. PERMITS ISSUED			
MARCH			
HUSAK	485 BELLE	604 SQ. FT. ADDITION	\$ 57,000.00
HUSAK	485 BELLE	NEW GARAGE (DEMO OLD)	\$ 18,000.00
KIRKCALDY	147 W. GLENDALE	GARAGE	\$ 12,000.00
CIUPPA	232 BEXLEY	SIDING	\$ 7,700.00
BEATTY	60 JOHN	REBUILD CHIMNEY	\$ 750.00
BLAZEJEWSKI	54 BROADWAY	SIDING	\$ 1,200.00
BLAZEJEWSKI	54 BROADWAY	REBUILD FRONT PORCH	\$ 600.00
APRIL			
LENHARD	674 JEFFERSON	SIDING	\$ 10,905.00
CCLRC	784 MCKINLEY	DEMO DWELLING	
BALCER	161 TALBOT	SIDING	\$ 2,000.00
MILLER	77 TALBOT	DEMO DWELLING	
RANDHAWA	76 JUSTIN	SIDING REPAIR	\$ 475.00
RHOADES	57 WANDLE	STEPS	\$ 3,300.00
SIZEMORE	1114 ARCHER	SHED	\$ 1,200.00
CALDWELL	166 BEXLEY	STEPS	\$ 5,000.00
FLUHARTY	92 JOHN	GARAGE	\$ 10,500.00
MAY			
FREEDOM PROP. MGT. WAYNE	785 NORTHFIELD	REPAIR TO CHIMNEY	\$ 400.00
BLOOM	740 ADAMS	DEMO GARAGE	
BLOOM	412 AVERY	SIDING	\$ 5,000.00
BLOOM	412 AVERY	BLDG. ALTERATION	\$ 200.00
CAR UNI OF BED. LLC	18151 ROCKSIDE	2 TRASH STORAGE ENCLOSURES	\$ 40,000.00
LINDEMAN	187 WOODROW	PORCH	\$ 600.00
RIGHTNOUR	257 DEBORAH	SIDING	\$ 5,500.00
WEBSTER	615 SHAWNEE	SIDING	\$ 6,277.00
MUSLOVSKI	146 LOGAN	GARAGE	\$ 9,000.00
WONDOLOWSKI	135 WILLARD	SIDING	\$ 8,000.00

RESIDENTIAL BUILDING PERMITS

<u>PROPERTY OWNER</u>	<u>ADDRESS</u> <u>MONTH</u>	<u>DESCRIPTION</u>	<u>EST. VALUE</u>
JUNE			
PRAZNIK	825 ARCHER	GARAGE	\$ 20,000.00
PUND	421 TURNEY	SIDING	\$ 5,500.00
AINSWORTH	37 TALBOT	SIDING	\$ 3,000.00
SULLINS	226 BEXLEY	STEPS	\$ 1,950.00
DODD	188 JOHN	SIDING	\$ 1,500.00
REYNOLDS	46 CENTER	SHED	\$ 1,600.00
STEWART	41 OAKWOOD	SIDING	\$ 7,000.00
BENNETT	100 WOODROW	STEPS	
FEDERAL HOME LOAN MGT.	291 COLUMBUS	DEMO	
RANDHAWA	370 TAFT	SIDING	\$ 1,000.00
SHAFFER	167 GREENCROFT	NEW GARAGE - DEMO OLD	\$ 12,200.00
YUSKO	240 LOGAN	SIDING	\$ 9,000.00
JKW88, LLC	31 NORDHAM	ADDITION	\$ 8,000.00
VAN DIEST	471 COLUMBUS	SIDING	\$ 17,000.00
BROWN	781 HIGH ST.	RENOVATION	\$ 7,000.00
JULY			
STARVIEW PROP.	51 NORDHAM	MISC. INTERIOR REPAIRS	\$ 3,500.00
FLORA	210 BEST	MISC. INTERIOR REPAIRS	\$ 1,500.00
CHURCH OF THE MASTER	860 NORTHFIELD	SHED	\$ 3,500.00
CCLRC	565 WESTVIEW	SIDING	\$ 700.00
TELLING	72 BEST	GARAGE	\$ 7,200.00
JKW88, LLC	31 NORDHAM	SIDING	\$ 4,200.00
WU	32 OAKWOOD	BLDG. RENOVATIONS	\$ 200.00
EDMONDS	428 UNION	BLDG. RENOVATIONS	\$ 80,000.00
US BANK	739 LINCOLN	SIDING	\$ 6,000.00
AUGUST			
GRIPPI	136 WOODROW	SIDING	\$ 8,000.00
PHULKARI	60 ELLENWOOD	GARAGE	\$ 10,500.00
FORTIN	806 LINCOLN	ALTER PORCH	\$ 3,000.00
HATHAWAY	48 ELDRED	ALTER PORCH	\$ 15,000.00
SPADARO	125 SANTIN	STEPS	\$ 1,000.00
TENCH	132 WOODROW	DEMO INTERIOR-FIRE DAMAGE	
O'MELIA	113 SOUTHWICK	SHED	\$ 4,000.00
FERRANTE	115 GRAND	SIDING	\$ 6,900.00
PATTON	24 THAMES	RENOVATIONS	\$ 6,790.00
ZAYED	291 NORTHFIELD	DEMO INTERIOR-FIRE DAMAGE	
AMICK	128 WOODROW	SIDING	\$ 7,800.00
WAYNE	740 ADAMS	GARAGE	\$ 12,000.00

RESIDENTIAL BUILDING PERMITS

<u>PROPERTY OWNER</u>	<u>ADDRESS</u> <u>MONTH</u>	<u>DESCRIPTION</u>	<u>EST. VALUE</u>
SEPTEMBER			
GAJDA	102 WILLARD	SHED	\$ 500.00
FILISKY	470 TERRACE	PORCH	\$ 4,800.00
BARNES	552 HEATHER	MISC. INTERIOR REPAIRS	
BINNS	919 ARCHER	DECK	\$ 1,200.00
POWERS	865 BROADWAY	MISC. REPAIR	
NUTTING	674 HIGH	REPAIR TO FRONT PORCH	\$ 500.00
MOUAT	1226 BROADWAY	SUNROOM	\$ 14,000.00
LUCAS	232 GRAND	RENOVATION	\$ 300.00
ERBEN	180 CENTER	SIDING	\$ 200.00
CHESARINO	898 ARCHER	SOLAR PANEL TO HEAT IN GROUND	\$ 1,200.00
OCTOBER			
LIOPIE LLC	52 ELDRED	RENOVATION	\$ 2,000.00
TENCH	132 WOODROW	RENOVATION - FIRE DAMAGE	\$ 200,000.00
SHARKEY	207 BEXLEY	SHED	\$ 2,200.00
CHMURA	253 DEBORAH	SUNROOM	\$ 10,000.00
CCLRC	139 HARRIMAN	PORCH RAILING	\$ 1,700.00
KONOPA	350 TURNEY	SIDING HOUSE & GARAGE	\$ 5,100.00
LONER	146 FLORA	SIDING	\$ 8,250.00
ENDERS	12 SANTIN CIRCLE	STEPS	\$ 1,000.00
LESKO	127 GARDEN	REPAIRS TO GARAGE FOUNDATIOI	\$ 1,000.00
FALK	30 FLORA	FINISH 3RD FLOOR-BED&BATH	\$ 7,000.00
NOVEMBER			
OLDENBURG	23 THAMES	GARAGE	\$ 55,000.00
PARASILITI	589 BROADWAY	RENOVATIONS	\$ 5,000.00
FEDERAL NTL. MRGT.	689 NORTHFIELD	MISC. INTER. REPAIRS	\$ 2,200.00
PATSOLIC	100 HARRIMAN	GARAGE	\$ 50,000.00
DRESSMAN	141 HARRIMAN	BLDG. RENOVATION (SHED)	
DECEMBER			
TURNBULL	952 ARCHER	DEMO DWELLING	
TOTAL:			\$ 856,797.00

***City of Bedford
Finance Department
Annual Report
2014***

***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 2013 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 2014 to try to obtain the award for the twenty-fifth consecutive year.
- 5) The Finance Department created the following forms and payments:

<u><i>Form Types</i></u>	<u><i>2014</i></u>	<u><i>2013</i></u>	<u><i>2012</i></u>
<i>Number of Checks</i>	3,238	3,584	3,962
<i>Accounts Payable \$\$\$</i>	\$19,871,636	\$21,519,508	\$19,835,510
<i>Receipt Entries</i>	2,021	2,140	2,160
<i>Journal Entries</i>	1,451	1,394	1,139
<i>Budget Entries</i>	87	96	108

- 6) Frank Gambosi, Finance Director was appointed to the Government Finance Officers Association of the United States and Canada to serve as one of 15 Board members appointed to this board in 2014-2015. The Board reviews applications from applicants and chooses 5 candidates for new positions a year out of 18,049 members, throughout the United States and Canada. The position highly sought after position and has a required three year term. This board oversees all aspects of research, training and development a 30 million dollar budget and works on behalf of all political subdivisions of government.
- 7) I also served as 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.

- 8) 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 19th, 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

2014

In 2014 the Finance Department received its 24th 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 2013. 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 2013 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 2014.

The department continued in its 12th 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 \$42,000 from 2009 through 2014 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 \$422,483 in 2014, \$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 \$295,163 in 2014, \$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 2014, 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 2014, were \$10,697,349.83. Prior year's collections were as follows: \$10,157,318.64 in 2013, 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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Individuals	14.20	15.39	13.73	14.77	16.60	18.14	15.80
Business Net Profits	12.71	9.66	9.67	10.49	8.05	7.07	14.62
Corporate Withholding	73.09	74.95	76.60	74.74	75.35	74.78	69.58

Collections by year: <u>Individual</u>		<u>Business Net Profits</u>	<u>Withholding</u>	<u>Total</u>
Rounded in thousands (000)				
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
2014	1.519	1.359	7.819	10.697

Therefore, business located or doing business in Bedford paid 85.80% in 2014, 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 allocated to the General Fund, as a percent to total General Fund Revenue was 61.16% in 2014, 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 2014 the Income Tax Department collected penalties and interest of \$131,146, \$128,946 in 2013, \$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 2014 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 in 2016.

The Tax Department in 2014, 2013, 2012, and in 2010, distributed and processed the following forms:

<u>Tax Forms Types</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<i>Individual Tax Returns</i>	6,372	6,336	6,446
<i>Business Tax Returns</i>	2,623	2,550	2,365
<i>Active Corporate Accts.</i>	926	862	880
<i>Withholding Forms Monthly & Quarterly</i>	4,664	4,424	4,560
<i>Balance Due Statements*</i>	18,439	17,467	15,287
<i>Estimated Payment Billings</i>	8,990	8,198	7,785
<i>Withholding Reconciliations</i>	1,078	1,005	1,013
<i>Total Forms Processed</i>	43,092	40,842	38,336

*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 2014 was 2.36%, 2013-2.64%, 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 the company Art of Beauty. 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. location. At year end, 2012 Subsequently, Ben Venue has been able to continue to grow within their Bedford, OH, headcount has increased to 1,343; however, at the end of 2013 Ben Venue stopped production of all products within the 1 million square foot of manufacturing area. The City's goal is to work with the new purchaser HIKMA Pharmaceuticals to start up production of pharmaceutical drugs at this site.

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

The City issued \$2,900,000 General Obligation Various purpose Refunding Bonds, Series 2014, to refund the City's Outstanding Build America Bonds. The City received a Aa3 and a AA rating from Moody's and Standard and Poor's, respectfully. The Moody's rating was a result of a downgrade. The Present Value savings as a% of Refunded Bonds Assuming a reduced interest subsidy from the Federal Government (32.48% of interest due) is 2.22%, and a full subsidy would be a PV savings of .73%.

Original Issue Premiums were obtained in the amount of \$168,912.90 with no Original issue discounts. The true interest costs were 3.156659% while the Net interest Cost was 3.287478%. The all in True interest cost was 3.343934%, while the Net Present Value Savings was \$65,768.40.

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 2.0 million as paid to the city in 2013. 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 2014 annual budget (appropriations) before December 31, 2013; 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 2015 and forward. Due to the State of Ohio, not being able to meet their budget and \$2.0 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 2013 from the U.S. Department of Justice for the continuation of the Southeast Area Law Enforcement Program in the amount of \$45,000 and a grant of \$116,835.70 from the 2014 Law Enforcement Grant and still received \$38,612 and 8,679 from the 2013 Law Enforcement Grant and SEALE Byrne 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 \$152,910 in 2014, \$134,561 in 2013, \$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 \$416,237 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 \$21640.57 in 2014, \$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, 775 Lincoln Ave, 831 Lincoln Blvd., and 166 Woodrow Ave. Additional costs will be assigned to these houses as incurred (real estate taxes, utility payments, etc...). The House at 741 Washington Street was sold in 2014 for \$76,680.

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

-Community Development Grant for the Ellenwood Improvements in the amount of \$150,000, However the bids for construction were too high and the city only received reimbursement for Architect fees of \$13,300.

-A FEMA 2013 Capital Grant in the amount of \$168,856 was approved for various radios, SCBA's, turnout gear extractor, and communication equipment. The city received \$159,661 from this grant for these purchases.

-The Police Department received grants in the following amounts:

Overtime Heightened Enforcement grant -	\$ 6,939
OCJS Robbery & Auto Theft grant	6,000
Bullet Proof Vests Grant	0
Eagles Donation	5,500

The Fire Department received grants in the following amounts:

Bedford Wal-Mart	\$ 2,500
UASI Homeland Security Grant	0
Ohio EMS	4,750
Eagles Donation	5,500

- The Recreation Department received Soccer donations in the amount of \$1,430.
- 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 is currently working with Gardiner Trane to install energy saving devices in the amount of \$48,500.

Other projects:

The General Fund ended the 2014-year with a cash operating balance of \$ 9,545,263. The cash balance was \$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 2015 and forward, respective to the loss of Ben Venue Laboratories revenue each year. (\$2.0 million). The 2014 operating cash balance represented 63.69% in 2014, 58.63% in 2013, 56.62%in 2012, 53.32% in 2011, and 44.49% in 2010 of total general fund (GF) expenditures or 232 (2014), 214 (2013), 207 (2012), 195 (2011), 162 (2010) days of general fund expenses.

The street lighting rate of mileage was increased to 1.2 mills in 2013 for collection in 2014. The county decreased the City's valuation of city property by over 10% in 2013 and again in 2014 by 1.03%; 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 \$235730 in 2014, \$238,173 in 2013, \$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	2.118

The City realized its final and 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 twelve years throughout the 2014 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 2014. The ambulance runs generated reimbursement revenue in the total amount of \$414,024 in 2014, \$418,560 in 2013, \$407,190 in 2012, and \$459,828 in 2011. The City pays a 7% administrative billing costs to Great Lakes Billing Company on an annual basis.

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 2014 at a cost of \$4,941.

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 2014,2013, 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 2014, 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 \$1,804,468.

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 2014, The rating agency of **Standard & Poor's** placed a negative outlook on the City of Bedford's Bond issue(s) maintaining the AA level While **Moody's Investor Services** downgraded the City's rating to Aa3 in Chicago.

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 2014 was \$72883, 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 contract with the Auditor of State for the year 2014. The State Auditor's office conducted the audit of the City for the year 2013. The Auditing Firm of Ciuni & Panichi won the bid prior to this. The Department will need to obtain a contract for a Federal Single Audit for the calendar year 2014 as expenditures from federal monies did exceed \$500,000.

The City is preparing our 2014 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 2014 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 twelfth year. Again in 2014, the Tax department will not be issuing tax forms to residents & businesses which has now saved approximately \$42,000 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 a policy in 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 2014. 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 twelfth 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.

Started in 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, -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.

CITY OF BEDFORD, OHIO
 CASH AND UNENCUMBERED YEAR END BALANCES FOR THE YEARS 2014, 2013, 2012, 2011, and 2010
 Bonded Debt in these funds 2010, 2013 and 2014

FUND	CASH					Difference 2014 vs 2013
	12/31/2014	12/31/2013	12/31/2012	12/31/2011	12/31/2010	

GOVERNMENTAL FUND TYPES:

110 GENERAL FUND - General Fund Reserve	\$3,745,263	\$2,993,736	\$2,624,031	\$2,017,666	\$798,329	\$761,527	\$3,592,863	\$2,910,222	\$2,531,304	\$1,966,268	\$743,744	\$682,671
111 SPECIAL REVENUE FUNDS:	\$5,800,000	\$5,800,000	\$5,800,000	\$5,800,000	\$5,800,000	\$0	\$5,800,000	\$5,800,000	\$5,800,000	\$5,800,000	\$5,800,000	\$0

200 COMMUNITY DEVELOPMENT BLOCK GRANT	\$46,983	\$148,669	\$48,222	\$90,166	\$264,079	(\$101,666)	\$46,983	\$148,669	\$44,922	\$26,492	\$138,631	(\$101,666)
201 ENTERPRISE ZONE	\$72,504	\$18,777	\$66,071	\$141,518	\$139,688	\$53,727	\$72,504	\$18,777	\$66,071	\$141,518	\$139,688	(\$101,666)
202 STATE HIGHWAY	\$131,539	\$126,739	\$130,391	\$132,939	\$151,445	\$4,800	\$126,739	\$126,739	\$130,391	\$132,939	\$151,445	(\$376)
203 INDIGENT DRIVERS ALCOHOL TREATMENT	\$240,695	\$206,934	\$181,599	\$117,001	\$114,296	(\$33,781)	\$240,695	\$206,934	\$181,599	\$117,001	\$114,296	(\$44,519)
204 RECREATION	\$170,764	\$208,051	\$200,522	\$287,189	\$312,648	(\$35,267)	\$153,949	\$203,465	\$198,732	\$266,024	\$307,192	(\$48,519)
205 SEAL NARCOTICS TASK FORCE	\$146,679	\$162,426	\$277,151	\$381,524	\$161,669	(\$15,747)	\$146,679	\$162,426	\$277,151	\$379,618	\$168,908	(\$15,747)
206 CEMETERY	\$80,471	\$82,171	\$73,296	\$109,662	\$92,651	\$8,300	\$90,364	\$82,171	\$73,296	\$108,832	\$158,908	(\$15,747)
207 ENFORCEMENT & EDUCATION FUND	\$3,842	\$3,018	\$2,147	\$1,289	\$585	\$824	\$3,842	\$3,018	\$2,147	\$1,289	\$585	\$824
208 STREET LIGHTING	\$182,269	\$250,004	\$284,266	\$280,131	\$314,695	(\$97,735)	\$182,269	\$250,004	\$284,266	\$280,131	\$314,695	(\$97,735)
209 STREET MAINTENANCE AND REPAIR	\$606,149	\$732,078	\$616,129	\$685,630	\$563,738	(\$126,929)	\$555,937	\$640,973	\$613,989	\$682,756	\$471,338	(\$85,036)
210 LAW ENFORCEMENT TRUST FUND	\$14,484	\$14,407	\$3,730	\$8,254	\$23,760	\$77	\$14,484	\$14,407	\$3,730	\$8,254	\$23,760	\$77
211 MOTOR VEHICLE LICENSE TAX	\$186,475	\$114,585	\$101,847	\$166,132	\$174,042	\$71,880	\$99,675	\$99,625	\$101,847	\$166,132	\$174,042	\$80
212 FIRE EQUIPMENT	\$173,636	\$240,760	\$261,076	\$312,347	\$251,690	(\$67,124)	\$155,531	\$82,888	\$255,123	\$283,627	\$244,577	\$72,843
213 FIRE EQUIPMENT	\$153,940	\$160,978	\$92,548	\$92,223	\$112,730	(\$7,036)	\$105,440	\$153,403	\$72,546	\$75,958	\$84,266	(\$47,963)
214 FIRE MEDIC LEVY FUND	\$63,999	\$24,577	\$65,810	\$363,891	\$372,027	\$38,422	\$59,276	\$23,909	\$52,594	\$342,582	\$371,841	\$35,367
215 HOUSING REPAIR/ DEPT OF JUSTICE GRANTS	\$1,393	\$1,393	\$0	\$0	\$0	(\$1,393)	\$0	\$1,393	\$0	\$0	\$1,393	(\$1,393)
216 MUNI COURT CAPITAL IMPROVEMENT	\$287,217	\$228,108	\$811,503	\$755,919	\$726,072	\$69,108	\$287,217	\$228,108	\$811,503	\$755,919	\$723,572	\$59,108
217 HUD HOUSING CAPITAL IMPROVEMENT	\$20,084	\$14,998	\$37,428	\$4,557	\$37,053	\$5,086	\$20,084	\$14,998	\$37,428	\$4,407	\$37,242	\$5,086
218 Indigent Housing Rehabilitation	\$65,465	\$65,465	\$45,606	\$33,138	\$18,776	\$16,772	\$81,237	\$65,465	\$45,606	\$33,138	\$18,776	\$16,772
218 Safety Forces Levy	\$171,026	\$171,026	\$272,090	\$126,848	\$74,453	(\$35,681)	\$135,345	\$171,026	\$272,090	\$126,846	\$74,453	(\$35,681)
220 B.M.C. Legal Resource Fund	\$13,345	\$15,207	\$0	\$0	\$0	(\$1,862)	\$13,345	\$15,207	\$0	\$0	\$0	(\$1,862)
TOTALS SPECIAL REVENUE FUNDS:	\$2,821,655	\$2,989,370	\$3,550,432	\$4,089,405	\$3,908,097	(\$166,715)	\$2,591,217	\$2,713,603	\$3,525,033	\$3,930,461	\$3,631,958	(\$122,396)

DEBT SERVICE FUNDS:

300 BOND RETIREMENT GENERAL OBLIGATION	\$215,361	\$138,357	\$112,729	\$42,255	\$5,456	\$77,004	\$215,361	\$138,357	\$112,729	\$42,255	\$5,456	\$77,004
304 BOND RETIREMENT SPECIAL ASSESSMENT	\$93,575	\$75,002	\$69,713	\$65,138	\$69,917	\$16,573	\$93,575	\$75,002	\$69,713	\$65,138	\$69,917	\$16,573
TOTALS DEBT SERVICE FUNDS:	\$308,936	\$213,359	\$182,442	\$107,393	\$62,373	\$93,577	\$308,936	\$213,359	\$182,442	\$107,393	\$62,373	\$93,577

CAPITAL IMPROVEMENT FUNDS:

400 MUNI COURT CAPITAL IMPROVEMENT	\$0	\$0	\$0	\$236,112	\$357,993	\$0	\$0	\$0	\$0	\$236,112	\$357,993	\$0
401 BMC COC COMPUTER	\$57,498	\$97,571	\$142,554	\$0	\$0	(\$40,074)	\$57,498	\$97,571	\$142,554	\$0	\$0	(\$40,074)
402 BMC COMPUTER	\$30,037	\$16,813	\$0	\$0	\$0	\$16,813	\$30,037	\$16,813	\$0	\$0	\$0	\$13,224
403 CAPITAL IMPROVEMENT FUNDS:	\$609,659	\$723,435	\$411,431	\$886,847	\$1,150,825	(\$113,575)	\$609,659	\$723,435	\$411,431	\$886,847	\$1,150,825	(\$95,623)
405 Tinkers/HUTCHINSON FIELD IMP/TWANDLE A I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS CAPITAL PROJECT FUNDS:	\$687,395	\$837,819	\$553,985	\$922,959	\$1,508,818	(\$140,424)	\$676,142	\$768,614	\$549,921	\$659,514	\$1,328,261	(\$62,472)

TOTALS GOVERNMENTAL FUNDS:

TOTALS GOVERNMENTAL FUNDS	\$13,373,248	\$12,633,284	\$12,710,990	\$12,936,437	\$12,975,618	(\$39,965)	\$12,969,187	\$12,405,798	\$12,588,699	\$12,463,636	\$11,566,336	\$563,388
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PROPRIETARY FUND TYPES:

TOTALS PROPRIETARY FUND TYPES	\$9,915,484	\$9,475,029	\$5,299,693	\$5,137,428	\$6,202,419	(\$659,544)	\$7,932,001	\$8,542,461	\$5,064,761	\$3,474,709	\$5,664,832	(\$610,461)
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ENTERPRISE FUNDS:

500 WATER	\$4,930,281	\$5,009,285	\$3,797,659	\$3,114,325	\$3,346,804	(\$78,014)	\$4,926,801	\$4,448,758	\$3,728,409	\$2,082,302	\$3,052,611	\$478,043
501 WASTE WATER	\$3,985,203	\$4,465,734	\$1,502,033	\$2,023,103	\$2,656,815	(\$480,531)	\$3,005,199	\$4,093,703	\$1,335,352	\$1,392,406	\$2,612,222	(\$1,088,504)
502 REFUSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS ENTERPRISE FUNDS	\$8,915,484	\$9,475,029	\$5,299,693	\$5,137,428	\$6,202,419	(\$659,544)	\$7,932,001	\$8,542,461	\$5,064,761	\$3,474,709	\$5,664,832	(\$610,461)

INTERNAL SERVICE FUNDS:

600 HEALTH INSURANCE	\$346,825	\$292,977	\$303,302	\$400,741	\$400,441	\$53,848	\$346,825	\$290,877	\$303,302	\$400,741	\$400,381	\$55,949
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CITY OF BEDFORD, OHIO
 CASH AND UNENCUMBERED YEAR END BALANCES FOR THE YEARS 2014, 2013, 2012, 2011, and 2010
 Bonded Debt in these funds 2010, 2013 and 2014

General Purpose Funds FUND	CASH BALANCE 12/31/2014	CASH BALANCE 12/31/2013	CASH BALANCE 12/31/2012	CASH BALANCE 12/31/2011	CASH BALANCE 12/31/2010	Difference 2014 vs 2013	UNENCUMBERED BALANCE 12/31/2014	UNENCUMBERED BALANCE 12/31/2013	UNENCUMBERED BALANCE 12/31/2012	UNENCUMBERED BALANCE 12/31/2011	UNENCUMBERED BALANCE 12/31/2010	Difference 2014 vs 2013
TOTALS INTERNAL SERVICE FUND TYPES	\$346,825	\$292,977	\$303,302	\$400,741	\$400,441	\$53,849	\$346,825	\$290,877	\$303,302	\$400,741	\$400,381	\$55,949

FIDUCIARY FUND TYPES:

TOTALS FIDUCIARY FUND TYPES	\$346,825	\$292,977	\$303,302	\$400,741	\$400,441	\$53,849	\$346,825	\$290,877	\$303,302	\$400,741	\$400,381	\$55,949
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EXPENDABLE TRUST FUNDS:

700 CEMETERY TRUST	\$43,629	\$43,441	\$43,294	\$43,058	\$43,008	\$168	\$43,629	\$43,441	\$43,294	\$43,058	\$43,008	\$168
701 POLICE PENSION	\$171,592	\$191,933	\$137,771	\$130,563	\$146,919	(\$20,341)	\$171,592	\$191,933	\$137,771	\$130,563	\$146,919	(\$20,341)
702 FIRE PENSION	\$125,735	\$164,188	\$134,797	\$156,722	\$151,757	(\$38,453)	\$125,735	\$164,188	\$134,797	\$156,722	\$151,757	(\$38,453)
SUBTOTAL EXPENDABLE TRUST FUNDS	\$340,957	\$399,561	\$315,861	\$330,343	\$341,683	(\$58,606)	\$340,957	\$399,561	\$315,861	\$330,343	\$341,683	(\$58,606)

AGENCY FUNDS

803 STATE INSPECTION FEES	\$88	\$50	\$237	\$37	\$23	\$38	\$0	\$0	\$0	\$0	\$0	\$0
805 SEALE UNFORFEITED FUND	\$170,740	\$0	\$0	\$0	\$0	\$170,740	\$170,740	\$0	\$0	\$0	\$0	\$170,740
SUBTOTAL AGENCY FUNDS	\$170,828	\$50	\$237	\$37	\$23	\$170,777	\$170,740	\$0	\$0	\$0	\$0	\$170,740

TOTAL FIDUCIARY FUND TYPES	\$511,784	\$399,612	\$316,098	\$330,380	\$341,707	\$112,173	\$511,697	\$399,561	\$315,861	\$330,343	\$341,683	\$112,136
TOTAL ALL FUNDS	\$23,147,343	\$23,000,901	\$18,629,984	\$18,804,985	\$19,020,184	\$146,441	\$21,759,710	\$21,638,898	\$18,272,624	\$16,669,429	\$17,973,232	\$121,012

City of Bedford, Ohio
 Receipt comparison for the years 2014, 2013, 2012, 2011, and 2010

FUND	GOVERNMENTAL FUND TYPES:	DIFFERENCE REVENUE 2014-2013	RECEIPTS COLLECTED 2014	RECEIPTS COLLECTED 2013	RECEIPTS COLLECTED 2012	RECEIPTS COLLECTED 2011	RECEIPTS COLLECTED 2010
110	GENERAL FUND	\$333,290	15,499,684	15,166,394	15,402,701	15,213,631	14,867,407
	SPECIAL REVENUE FUNDS:						
200	COMMUNITY DEVELOPMENT BLOCK GRANT	(\$213,442)	89,980	303,422	62,098	527,957	613,316
201	ENTERPRISE ZONE	\$498	7,155	6,657	8,534	9,890	9,805
202	STATE HIGHWAY	\$277	39,324	39,047	39,951	40,472	41,461
203	INDIGENT DRIVERS ALCOHOL TREATMENT	\$14,010	52,717	38,708	69,492	26,077	31,702
204	RECREATION	\$11,834	138,966	127,132	129,967	127,236	136,581
205	SEAL NARCOTICS TASK FORCE	(\$42,531)	416,237	458,768	388,910	554,029	434,230
206	CEMETERY	\$9,983	58,345	48,362	40,828	75,588	32,470
207	ENFORCEMENT & EDUCATION FUND	(\$47)	824	871	857	705	585
208	STREET LIGHTING	(\$1,099)	289,157	290,256	321,065	292,418	331,476
209	STREET MAINTENANCE AND REPAIR	(\$544)	482,792	483,335	496,760	531,997	507,283
210	LAW ENFORCEMENT TRUST FUND	(\$14,367)	166	14,533	182	78	3,370
211	MOTOR VEHICLE LICENSE TAX	\$2,072	86,850	84,778	83,918	85,090	85,390
212	FIRE EQUIPMENT	\$147,065	301,785	154,720	195,036	265,711	111,122
213	FOOD BANK/GRANT FUND	(\$134,185)	72,501	206,686	92,999	151,772	191,726
214	FIREMEDIC LEVY FUND	\$44,581	800,951	756,370	749,090	772,524	861,077
215	Housing Rehabilitation Fund/US DEPARTMENT OF JUSTICE FUND	\$279	3,342	3,064	1,544	1,225	0
216	MUNI COURT CAPITAL IMPROVEMENT	(\$13,419)	139,117	152,537	197,115	185,192	181,478
217	HUD HOUSING REHABILITATION	\$30,000	102,000	72,000	10,000	67,500	232,435
218	Indigent Interlock Fund	(\$1,895)	20,384	22,279	18,984	14,362	13,918
219	Safety Forces Levy	(\$134,868)	2,008,045	2,142,913	2,314,129	2,341,045	2,356,781
220	Legal Resource Fund	\$2,931	18,138	15,207	0	0	0
	TOTALS SPECIAL REVENUE FUNDS	(\$292,868)	5,128,776	5,421,644	5,221,459	6,070,866	6,176,205
	DEBT SERVICE FUNDS:						
300	BOND RETIREMENT GENERAL OBLIGATION	\$118,791	1,078,300	959,509	996,646	709,846	659,594
304	BOND RETIREMENT SPECIAL ASSESSMENT	\$9,929	80,588	70,659	89,275	97,251	87,819
	TOTALS DEBT SERVICE FUNDS	\$128,720	1,158,888	1,030,168	1,085,922	807,097	747,413
	CAPITAL IMPROVEMENT FUNDS:						
400	MUNI COURT CAPITAL IMPROVEMENT	\$0	0	0	25,967	75,186	80,357
401	BMC COC Computer Fund	(\$834)	56,539	57,372	51,462	0	0
402	BMC Computer Fund	\$847	18,560	17,713	0	0	0
403	CAPITAL IMPROVEMENT FUND	\$31,387	59,326	27,938	59,174	638,665	2,275,793
	TOTALS CAPITAL PROJECT FUNDS	\$31,401	134,424	103,024	136,604	713,851	2,356,150
	TOTALS GOVERNMENTAL FUNDS	\$200,542	21,921,772	21,721,230	21,846,685	22,805,444	24,147,174

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City of Bedford, Ohio
 Receipt comparison for the years 2014, 2013, 2012, 2011, and 2010

FUND	DIFFERENCE REVENUE 2014-2013	RECEIPTS COLLECTED 2014	RECEIPTS COLLECTED 2013	RECEIPTS COLLECTED 2012	RECEIPTS COLLECTED 2011	RECEIPTS COLLECTED 2010
PROPRIETARY FUND TYPES:						
ENTERPRISE FUNDS:						
500 WATER	(\$443,899)	4,460,616	4,904,514	5,432,275	4,455,044	6,079,903
501 WASTE WATER	(\$530,526)	2,302,980	2,833,506	2,691,374	2,534,837	3,802,700
TOTALS ENTERPRISE FUNDS	(\$974,424)	6,763,596	7,738,021	8,123,648	6,989,880	9,882,603
TOTALS PROPRIETARY FUND TYPES						
INTERNAL SERVICE FUNDS						
600 HEALTH INSURANCE FUND	(\$153,281)	2,855,005	3,008,287	2,894,596	2,370,734	1,959,050
TOTALS INTERNAL SERVICE FUND TYPES	(\$153,281)	2,855,005	3,008,287	2,894,596	2,370,734	1,959,050
FIDUCIARY FUND TYPES:						
EXPENDABLE TRUST FUNDS:						
700 CEMETERY TRUST	\$42	189	147	236	50	164
701 POLICE PENSION	(\$4,556)	70,484	75,041	83,630	82,223	90,746
702 FIRE PENSION	(\$4,556)	70,484	75,041	83,630	82,223	90,746
SUBTOTAL EXPENDABLE TRUST FUNDS	(\$9,071)	141,158	150,228	167,496	164,497	181,655
AGENCY FUNDS						
802 BID BONDS (TRUST AND AGENCY)	\$0	0	0	0	0	0
805 SEALE UNFORFEITED FUND	\$263,767	263,767	0	0	0	0
803 STATE INSPECTION FEE FUND	(\$414)	1,183	1,597	929	906	1,272
SUBTOTAL AGENCY FUNDS	\$263,353	264,950	1,597	929	906	1,272
TOTAL FIDUCIARY FUND TYPES						
TOTAL ALL FUNDS	(\$672,881)	31,946,482	32,619,363	33,033,354	32,331,461	36,171,754
TOTAL ALL FUNDS and transfers in						
Transfers In/Advances		40,690,722.68	46,491,100.23	38,436,573.26	38,350,971.85	42,304,258.29
Bond Proceeds		5,675,328.09	6,920,345.91	5,403,219.48	6,019,510.00	6,132,503.93
		3,068,912.90	6,951,391.47	0.00	0.00	5,128,866.90

CITY OF BEDFORD, OHIO
REVENUE SOURCES COMPARISON 2014, 2013, 2012, 2011, AND 2010.

SOURCE ALL FUNDS	2014		2013		2012		2011		2010		PERCENT TO TOTAL 2014	PERCENT TO TOTAL 2013	PERCENT TO TOTAL 2006	Difference 2014 vs 2013	Material Variances
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT							
CITY INCOME TAX	10,686,588	10,156,849	10,294,721	9,724,277	9,218,353	33.48%	31.14%	40.01%	539,739	1					
WATER COLLECTIONS	4,399,854	4,844,235	4,667,623	4,381,620	4,340,048	13.77%	14.85%	10.53%	(444,381)	2					
HEALTH INSURANCE FUND	2,855,005	3,007,902	2,873,417	2,366,158	1,959,050	8.94%	9.22%	7.25%	(152,897)	3					
SEWER COLLECTIONS	2,279,244	2,502,411	2,357,365	2,207,752	2,166,017	7.13%	7.67%	6.37%	(223,167)	4					
PROPERTY TAX (REAL ONLY EXCLUDES FIRE SAFETY)	2,253,076	2,405,935	2,597,804	2,627,960	2,590,550	7.05%	7.38%	7.77%	(152,758)	5					
COURT COSTS FINES AND REIMBURSEMENTS	2,095,681	2,174,708	2,091,809	2,049,273	1,974,360	6.56%	6.67%	5.44%	(79,028)						
SAFETY FORCES LEVY	2,006,659	2,141,193	2,312,046	2,338,905	2,353,822	6.28%	6.56%	0.00%	(134,534)	6					
FIREMEDIC LEVY PROPERTY TAX	631,308	673,634	727,385	735,835	846,802	1.98%	2.07%	2.53%	(42,325)						
GASOLINE TAX	438,309	423,731	430,189	431,669	445,753	1.37%	1.30%	1.46%	14,577						
SEAL NARCOTICS TASK FORCE	416,237	458,768	388,910	554,029	434,230	1.30%	1.41%	1.33%	(42,531)						
AMBULANCE FEES	414,024	418,560	436,301	459,828	359,516	1.30%	1.28%	1.12%	(4,536)						
LOCAL GOVERNMENT FUND	336,052	273,089	456,494	666,946	669,790	1.05%	0.84%	2.34%	82,982						
INDIRECT COST CHARGES	300,000	300,000	150,000	140,000	140,000	0.94%	0.92%	0.00%	0						
STREET LIGHTING ASSESSMENT	288,491	289,654	319,766	290,741	328,954	0.90%	0.89%	0.93%	(1,163)						
SEAL DRUG UNFORFEITED FUNDS	263,767	0	0	0	0	0.83%	0.89%	0.00%	263,767	9					
Grants 213 US DEPT OF JUSTICE GRANTS, DAR	241,245	234,880	67,696	106,721	191,726	0.76%	0.72%	0.32%	6,386						
Rental Fees/ FEMA GRANT/SOEMA GRANTS	238,716	158,325	275,604	79,020	25,280	0.75%	0.49%	0.00%	80,380						
MISCELLANEOUS-OTHER	207,282	126,979	101,102	116,295	130,882	0.65%	0.39%	0.33%	80,273						
BUILDING FEES	196,703	223,596	195,323	222,462	193,984	0.62%	0.59%	0.53%	(26,893)						
AUTO LICENSE FEES	167,696	179,695	180,714	183,304	180,714	0.52%	0.55%	0.63%	(11,989)						
CABLE FEES	145,611	152,317	160,012	145,570	144,735	0.46%	0.47%	0.43%	(6,705)						
MUNI COURT SPECIAL PROGRAMS	138,242	151,864	193,708	180,688	173,461	0.43%	0.47%	0.55%	(13,622)						
RECREATION	138,103	126,518	128,759	119,809	134,207	0.43%	0.39%	0.28%	23,104						
MUNI COURT CAPITAL, Resource, BMC COC-Co	113,123	90,018	76,621	73,574	76,063	0.35%	0.22%	0.00%	30,000	7					
HUD HOUSE SALES	102,000	72,000	10,000	67,500	312,435	0.32%	0.22%	0.45%	23,104						
COMMUNITY DEVELOP. GRANT	89,980	303,422	62,098	527,957	544,716	0.28%	0.93%	0.49%	(213,442)						
INTEREST	72,883	51,348	56,588	78,405	80,918	0.23%	0.16%	2.28%	21,535						
INHERITANCE TAX	69,719	278,169	164,628	187,773	98,469	0.22%	0.85%	0.84%	(208,450)	8					
PRISONER REIMBURSEMENT, POLICE ALARMS	64,965	76,877	70,270	41,275	46,300	0.20%	0.24%	0.17%	(11,913)						
CEMETERY FEES	58,065	51,182	40,450	74,960	31,795	0.18%	0.16%	0.14%	6,883						
Inigent driver alcohol	51,993	38,266	68,848	26,077	30,893	0.16%	0.12%	0.00%	13,727						
BIRTH & DEATH	43,770	36,033	31,520	37,936	43,054	0.14%	0.11%	0.14%	7,737						
SPECIAL ASSESSMENT TAXES	33,498	32,286	127,390	116,112	108,069	0.10%	0.10%	0.35%	1,211						
PNC Card Reimb/WALTON HILLS CONTRACT 20	24,043	23,252	26,460	23,618	10,805	0.08%	0.07%	0.00%	791						
Muni Court Inigent Interlock OVI fund	20,145	22,147	18,806	14,194	13,821	0.06%	0.07%	0.06%	(2,002)						
LIQUOR, CIGARETTE TAXES, HOTEL	17,259	18,268	19,747	16,409	23,009	0.05%	0.06%	0.06%	(1,008)						
Police/Fire/Rec Donations/Walton hills ambulance	15,630	44,041	25,803	43,581	52,236	0.05%	0.14%	0.00%	(28,411)						
ASSET SALES/HOSPITAL PROCEEDS	6,120	6,719	32,896	74,042	52,029	0.02%	0.02%	0.10%	(598)						
C.A.T. Tax - no fire medic levy, no safety forces lev	5,688	0	11,377	145,693	379,153	0.02%	0.01%	0.47%	5,688						
REIMBURSEMENT-DAMAGES	4,460	2,501	27,871	26,859	2,134	0.01%	0.01%	0.12%	1,989						
SPECIAL ASSESSMENT Housing Rehab	3,342	3,064	1,544	1,125	0	0.01%	0.01%	0.00%	279						
TANGIBLE TAX	1,596	1,508	514	23	4,079	0.00%	0.00%	1.26%	89						
STATE UTILITY REIMB P/P	338	338	676	14,937	34,237	0.00%	0.00%	0.12%	0						
BOND SALES/IRS BAB'S	0	43,182	54,267	0	5,128,867	0.00%	0.13%	0.00%	(43,182)						
ISSUE 1&2 LOANS (OHIO) -OWDA, OPWC, court	0	0	726,239	608,549	76,408	0.00%	0.00%	2.85%	0						

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

FUND	DIFFERENCE EXPENSES		DIFFERENCE EXPENSES		DIFFERENCE EXPENSES		DIFFERENCE EXPENSES		DIFFERENCE EXPENSES		DIFFERENCE EXPENSES	
	2014-2013	2013-2012	2012-2011	2011-2010	2014	2013	2012	2011	2014	2013	2012	2011

GOVERNMENTAL FUND TYPES:

110 GENERAL FUND	(\$117,407)	(\$214,069)	\$493,287	\$343,224	\$9,625,509	\$9,742,916	\$9,956,985	\$9,463,698
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SPECIAL REVENUE FUNDS:

200 COMMUNITY DEVELOPMENT BLOCK GRANT	(\$171,310)	(\$56,085)	\$103,612	(\$841,612)	\$31,666	\$202,976	\$259,061	\$155,449
201 ENTERPRISE ZONE	(\$82,168)	\$33,470	\$25,337	(\$15,191)	\$242,283	\$324,451	\$290,981	\$265,644
202 STATE HIGHWAY	(\$8,174)	\$198	(\$16,478)	(\$31,022)	\$34,524	\$42,698	\$42,500	\$58,978
203 INDIGENT DRIVERS ALCOHOL TREATMENT	\$5,583	\$8,480	(\$18,479)	\$7,392	\$18,956	\$13,373	\$4,893	\$23,372
204 RECREATION	\$70,170	(\$60,791)	(\$24,375)	\$29,883	\$1,146,023	\$1,075,853	\$1,136,644	\$1,161,019
205 SEAL NARCOTICS TASK FORCE	(\$141,509)	\$80,210	\$159,109	(\$148,586)	\$431,983	\$573,493	\$493,283	\$334,174
206 CEMETERY	\$1,300	(\$2,977)	\$8,658	\$6,453	\$120,537	\$119,237	\$122,214	\$113,556
207 ENFORCEMENT & EDUCATION FUND	\$0	\$0	\$0	(\$578)	\$0	\$0	\$0	\$0
208 STREET LIGHTING	\$32,375	\$7,587	(\$10,051)	(\$26,366)	\$356,893	\$324,518	\$316,930	\$328,981
209 STREET MAINTENANCE AND REPAIR	\$146,500	(\$63,375)	(\$117,842)	(\$66)	\$650,387	\$503,887	\$567,261	\$685,104
210 LAW ENFORCEMENT TRUST FUND	(\$3,766)	\$1,150	(\$14,879)	\$4,163	\$90	\$3,856	\$2,706	\$17,584
211 MOTOR VEHICLE LICENSE TAX	(\$57,081)	(\$76,163)	\$55,203	\$0	\$14,960	\$72,040	\$148,203	\$93,000
212 FIRE EQUIPMENT	\$191,468	(\$68,866)	\$19,468	\$9,829	\$340,044	\$148,576	\$217,442	\$197,975
213 GRANTS FUND	(\$38,718)	\$4,333	(\$59,605)	\$25,712	\$93,288	\$132,006	\$127,674	\$187,279
214 FIREMEDIC LEVY	\$80,010	(\$2,567)	\$259,510	(\$56,977)	\$3,217,614	\$3,137,603	\$3,140,170	\$2,880,660
215 Housing Rehab /US DEPT OF JUSTICE GRANTS	\$0	\$0	\$0	(\$5,015)	\$0	\$0	\$0	\$0
216 MUNI COURT CAPITAL IMPROVEMENT FUND	(\$479)	\$36,143	(\$10,945)	\$6,208	\$35,664	\$36,143	\$0	\$10,945
217 HUD HOUSING REHABILITATION	(\$15,589)	(\$18,534)	\$12,541	(\$50,841)	\$21,914	\$37,503	\$56,038	\$43,497
218 Indigent - Interlock Scram Fund	\$2,192	(\$4,096)	\$6,516	\$0	\$4,612	\$2,420	\$6,516	\$0
219 Safety Forces Levy	(\$19,199)	\$20,506	(\$98,767)	\$113,820	\$2,482,192	\$2,501,391	\$2,480,885	\$2,579,651
220 BMC Legal Resource Fund	\$20,000	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0

TOTALS SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS:

300 BOND RETIREMENT GENERAL OBLIGATION	\$61,930	(\$60,185)	\$139,600	\$67,199	\$1,278,313	\$1,216,383	\$1,276,568	\$1,136,967
304 BOND RETIREMENT SPECIAL ASSESSMENT	(\$3,355)	(\$19,330)	(\$4,330)	\$6,295	\$62,015	\$65,370	\$84,700	\$89,030

TOTALS DEBT SERVICE FUNDS

CAPITAL IMPROVEMENT FUNDS:

400 MUNI COURT CAPITAL IMPROVEMENT	\$0	(\$31,707)	(\$165,361)	\$71,768	\$0	\$0	\$31,707	\$197,068
401 BMC COC Computer Fund	(\$5,743)	(\$36,924)	\$139,279	\$0	\$96,612	\$102,355	\$139,279	\$0
402 BMC Computer Fund	\$4,436	\$900	\$0	\$0	\$5,336	\$900	\$0	\$0
403 CAPITAL IMPROVEMENT FUND	(\$1,050,745)	\$889,055	(\$803,052)	(\$497,893)	\$172,901	\$1,223,646	\$334,591	\$1,137,642

TOTALS CAPITAL PROJECT FUNDS

TOTALS GOVERNMENTAL FUNDS

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CITY OF BEDFORD, OHIO For the years 2014, 2013, 2012, 2011, and 2010 EXPENDITURE	RECAP OF EXPENSES BY DEPARTMENT					2014 VS 2013 DIFFERENCE	2013 VS 2012 DIFFERENCE	2012 VS 2011 DIFFERENCE
	2014 AMOUNT	2013 AMOUNT	2012 AMOUNT	2011 AMOUNT	2010 AMOUNT			
110 POLICE	1,981,351	1,867,330	1,950,268	1,797,621	1,555,626	\$84,021	-\$82,938	\$152,647
110 HEALTH CONTRACT	51,250	50,204	50,204	52,592	52,592	\$1,046	\$0	-\$2,388
110 PARKS & PUBLIC LANDS	107,259	118,660	113,725	134,420	168,257	-\$9,401	\$2,935	-\$20,695
110 PLANNING COMMISSION	3,251	2,234	2,573	2,594	0	\$834	-\$156	\$339
110 BOARD OF ZONING APPEALS	0	0	0	0	0	\$0	\$0	\$0
110 BUILDING	450,262	402,964	392,943	471,639	447,729	\$47,298	\$10,020	-\$78,696
110 REFUSE	718,002	702,318	698,639	688,387	704,090	\$13,744	\$3,579	\$12,251
110 SERVICE	1,444,015	1,648,718	1,659,011	1,590,422	1,598,279	-\$204,703	-\$10,292	\$68,588
110 COUNCIL	321,856	333,533	315,706	290,842	268,600	\$17,627	\$17,927	\$24,663
110 FINANCE	783,962	733,347	763,727	741,250	731,847	-\$28,605	-\$28,379	-\$22,477
110 INCOME TAX	412,110	365,149	435,877	365,743	324,229	\$48,981	-\$70,728	\$70,134
110 CITY MANAGER	287,278	308,053	322,856	306,275	270,380	-\$20,775	-\$14,803	\$16,580
110 LAW DEPARTMENT	126,778	228,820	258,242	228,306	242,045	-\$102,844	-\$29,623	\$31,936
110 ENGINEERING	34,757	44,041	44,174	32,622	32,903	-\$8,284	-\$134	\$11,552
110 MUNICIPAL COURT	2,115,748	2,115,133	2,067,412	2,026,788	1,974,014	-\$1,384	\$49,721	\$40,624
110 SPECIAL PROJECTS FIREWORKS, OAKWOOD	72,488	123,086	120,489	85,662	73,254	-\$50,598	\$2,617	\$34,806
110 CIVIL SERVICE COMMISSION	12,268	6,648	12,803	1,190	11,689	\$5,610	-\$6,154	\$11,613
110 MUNICIPAL COMPLEX BLDG MAINT.	650,470	619,233	608,862	548,645	542,602	\$31,237	\$10,371	\$60,217
110 COUNTY AUDITOR DEDUCTIONS	95,368	71,463	139,495	103,058	121,945	\$23,905	-\$68,032	\$36,437
110 ECONOMIC DEVELOPMENT BLOCK GRANT	31,696	202,976	259,061	155,449	997,061	-\$171,310	-\$56,085	\$103,612
200 COMMUNITY DEVELOPMENT	242,283	324,451	280,981	265,644	280,835	-\$82,188	\$33,470	\$25,337
200 STATE HIGHWAY	34,524	42,698	42,500	58,978	90,000	-\$8,174	\$198	-\$16,478
202 INDIGENT DRIVERS ALCOHOL	18,856	13,373	4,893	23,372	15,980	\$5,583	\$8,480	-\$18,479
203 RECREATION	1,148,023	1,075,853	1,136,644	1,161,019	1,131,136	\$70,170	-\$60,791	-\$24,375
204 SEAL NARCOTICS TASK FORCE	431,963	573,493	493,283	334,174	482,760	-\$141,508	\$80,210	-\$90,109
205 CEMETERY	120,537	119,237	122,214	113,556	107,103	\$1,300	-\$2,977	\$8,658
207 ENFORCEMENT AND EDUCATION	0	0	0	0	0	\$0	\$0	\$0
208 STREET LIGHTING	356,893	324,518	316,930	326,981	353,347	\$32,375	\$7,587	-\$10,051
209 STREET M & R	850,387	503,887	567,261	685,104	685,170	\$148,590	-\$63,375	-\$117,842
210 LAW ENFORCEMENT TRUST	90	3,866	2,706	17,584	13,422	-\$3,766	\$1,150	-\$14,878
211 MOTOR VEHICLE LICENSE TAX	14,980	72,040	148,203	93,000	93,000	-\$57,081	-\$76,163	\$55,203
212 FIRE EQUIPMENT	340,044	148,576	217,442	197,875	188,346	\$181,468	-\$68,866	\$19,468
213 GRANT FUND	93,286	132,006	127,674	187,279	161,568	-\$38,718	\$4,333	-\$59,605
214 HOUSING REHAB/COPIES UNVGRANT/COPIES MORE	3,217,614	3,137,603	3,140,170	2,880,660	2,947,637	\$80,010	-\$2,567	\$259,510
215 HOUSING COURT CAPITAL SPECIAL PROGRAMS	35,883	36,143	0	10,945	4,737	-\$480	\$36,143	-\$10,945
217 HUD HOUSING REHABILITATION	21,914	37,503	56,038	43,497	94,337	-\$15,588	-\$18,534	\$12,541
218 Interlock & scam devices	4,612	2,420	6,816	0	0	\$2,182	-\$4,096	\$6,516
219 Safety Forces Levy	2,482,182	2,501,391	2,480,885	2,579,651	2,465,831	-\$19,198	\$20,508	-\$98,767
220 BMC Legal Resource fund	20,000	0	0	0	0	\$0	\$0	\$0
300 BOND RETIREMENT	1,278,313	1,216,363	1,276,568	1,136,967	1,049,768	\$61,930	-\$60,185	\$139,600
304 SA BOND RETIREMENT	92,015	65,370	84,700	89,030	82,735	-\$3,355	-\$19,330	-\$4,330
400 MUNICIPAL COURT CAPITAL IMPROVEMENT	0	102,355	31,707	197,068	125,300	\$0	-\$31,707	-\$156,361
401 BMC COC Computer Fund	96,612	0	139,279	0	0	-\$5,743	-\$36,924	\$139,279
402 BMC Computer Fund	5,336	900	0	0	0	\$4,436	\$900	\$0
403 VAR CAPITAL IMPROVEMENT	172,901	1,223,646	334,591	1,137,642	1,635,535	-\$1,050,746	\$889,055	-\$883,052
500 WASTER	4,645,120	4,072,888	4,748,940	4,887,323	4,750,719	\$472,231	-\$676,052	\$61,617
501 WASTEWATER TREATMENT	2,783,381	3,058,359	3,212,443	3,387,323	2,659,791	-\$274,878	-\$154,084	-\$155,105
600 HEALTH INSURANCE RESERVE FUND	2,901,166	3,018,612	3,032,034	2,370,434	1,948,557	-\$217,466	-\$13,422	\$661,601
700 CEMETERY TRUST	0	0	0	0	0	\$0	\$0	\$0
701 POLICE PENSION	484,534	518,141	458,422	470,254	475,325	-\$31,807	\$59,719	-\$13,832
702 FIRE PENSION	587,362	597,733	520,566	480,933	494,062	-\$10,371	\$77,177	\$29,623
803 STATE INSPECTION FEES PAID	1,148	1,784	729	892	1,313	-\$636	\$1,055	-\$163
805 SEAL UNFORFEITED FUND	93,027	0	0	0	0	\$93,027	\$0	\$0
TOTAL	\$40,544,281.00	\$43,256,193.84	\$38,611,574.65	\$38,566,170.56	\$38,600,385.90	-\$2,711,913	-\$339,242	\$661,695

CITY OF BEDFORD, OHIO		RECAP OF EXPENSES BY DEPARTMENT								
For the years 2014, 2013, 2012, 2011, and 2010		2014	2013	2012	2011	2010	2014 VS 2013	2013 VS 2012	2012 VS 2011	2012 VS 2011
EXPENDITURE		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	DIFFERENCE	DIFFERENCE	DIFFERENCE	DIFFERENCE
TRANSFERS OUT		\$5,675,328	\$6,920,346	\$5,403,219	\$8,019,510	\$6,139,004	-\$1,245,018	\$1,517,127		
Bonded debt expenditures		\$3,068,913	\$3,466,735	\$0	\$1,958,203	\$2,108,713	-\$387,822	\$3,466,735		

CITY OF BEDFORD, OHIO										
EXPENDITURE COMPARISON 2014, 2013, 2012, and 2011										
EXPENDITURE	ANALYTICAL DIFFERENCE	2014 AMOUNT	2013 AMOUNT	2012 AMOUNT	2011 AMOUNT	PERCENT TO TOTAL 2014	PERCENT TO TOTAL 2013	PERCENT TO TOTAL 2012	PERCENT TO TOTAL 2011	
SALARIES EXCLUDING COURT EMPLOYEES #3000's	\$39,036	\$10,378,531	\$10,339,488	\$9,902,813	\$9,916,692	23.80%	23.90%	25.65%	25.71%	
Transfers Out/CITY HALL COSTS LAND/BUILDING 407 Fund	-\$1,246,818	\$5,675,328	\$6,920,346	\$5,403,219	\$6,019,510	14.00%	16.00%	13.99%	15.61%	
EMPLOYEE FRINGE BENEFITS EXCL COURT* #4000's	-\$1,392,907	\$3,196,769	\$4,589,676	\$3,611,437	\$3,106,167	7.88%	10.61%	9.35%	8.05%	
LESS: BOND ISSUE REFINANCING DEBT&COSTS	\$3,088,913	\$3,088,913	\$0	\$0	\$0	7.57%	0.00%	0.00%	0.00%	
HOSPITALIZATION COSTS fund 800	-\$217,456	\$2,801,156	\$3,018,612	\$3,032,034	\$2,370,434	6.91%	6.98%	7.85%	6.15%	
WATER PAYMENTS TO CLEVELAND -#5250	-\$53,961	\$2,631,455	\$2,685,018	\$2,511,760	\$3,180,648	6.48%	6.21%	6.51%	8.25%	
DEBT RETIREMENT	-\$558,776	\$2,287,849	\$2,566,625	\$3,020,512	\$2,821,871	5.67%	6.60%	7.82%	7.33%	
COURT EXPENDITURES INCLUDING FRINGES #7130	-\$1,384	\$2,115,749	\$2,117,133	\$2,067,412	\$2,026,788	5.22%	4.89%	5.35%	5.26%	
POLICE AND FIRE PENSION	-\$41,978	\$1,071,886	\$1,113,874	\$976,976	\$961,186	2.64%	2.58%	2.53%	2.48%	
REFUSE HAULING 110-5170-5800	\$16,800	\$716,061	\$899,201	\$693,828	\$686,387	1.77%	1.62%	1.80%	1.78%	
WATER IMPROVEMENT EXPENDITURES	-\$906,026	\$607,958	\$1,515,983	\$1,668,773	\$325,337	1.50%	3.50%	0.44%	0.84%	
WASTEWATER TREATMENT IMPROVEMENTS	-\$119,977	\$675,412	\$695,388	\$479,808	\$553,746	1.42%	0.97%	1.24%	1.44%	
PROFESSIONAL SERVICES 5350	\$46,171	\$483,709	\$418,538	\$321,084	\$313,882	1.14%	0.97%	0.83%	0.81%	
SEAL MARCOTT'S GRANT EXPENDITURES	-\$141,609	\$431,983	\$573,493	\$493,283	\$334,174	1.07%	1.33%	1.28%	0.87%	
Chemicals #8300	-\$12,241	\$380,186	\$392,422	\$329,198	\$0	0.94%	0.91%	0.85%	0.00%	
STREET LIGHTING	\$32,376	\$356,893	\$324,518	\$316,930	\$326,981	0.88%	0.75%	0.82%	0.85%	
SUPPLIES, MISCELLANEOUS-OTHER	-\$73,666	\$314,028	\$387,684	\$370,207	\$265,194	0.77%	0.90%	0.96%	0.66%	
RENTS, LEASES, & MAINT, 5750	\$28,144	\$312,513	\$283,369	\$240,710	\$200,418	0.77%	0.66%	0.62%	0.52%	
Indirect Costs 500 501	\$0	\$300,000	\$300,000	\$150,000	\$140,000	0.74%	0.69%	0.39%	0.36%	
FIRE EQUIPMENT / FEMA OEMA GRANT EXPENSES	\$146,236	\$294,811	\$148,576	\$170,619	\$58,485	0.74%	0.34%	0.49%	0.15%	
Electric 6201	-\$99,900	\$282,029	\$321,929	\$266,707	\$310,271	0.70%	0.74%	0.69%	0.80%	
Other Contractual 5900, 5901, 5904	-\$7,306	\$224,378	\$231,686	\$215,175	\$218,801	0.55%	0.54%	0.57%	0.56%	
VEHICLE EQUIP, VEHICLE REPAIR & TOOLS (7020)	\$22,607	\$222,440	\$189,933	\$182,724	\$683,778	0.55%	0.46%	0.47%	1.80%	
FUEL 6200	\$41,417	\$209,142	\$167,725	\$212,385	\$216,873	0.52%	0.39%	0.55%	0.58%	
INSURANCE #5850	\$32,616	\$185,182	\$152,567	\$441,608	\$172,262	0.46%	0.35%	0.42%	0.45%	
CAPITAL PROJECTS-400 FUNDS	-\$1,060,744	\$172,901	\$1,223,646	\$441,878	\$630,419	0.43%	2.83%	1.14%	1.63%	
SALT only #8300	\$21,256	\$168,083	\$146,828	\$218,306	\$670,692	0.41%	0.34%	0.57%	1.74%	
Refunds #9300	\$98,017	\$164,212	\$105,195	\$195,349	\$120,350	0.41%	0.24%	0.51%	0.31%	
STREET & SIDEWALK IMPROVEMENTS 403 209 200	-\$24,871	\$118,599	\$143,470	\$187,196	\$231,794	0.29%	0.33%	0.48%	0.60%	
COUNTY AUDITOR DEDUCTIONS -7182	\$23,906	\$85,388	\$71,463	\$139,495	\$103,058	0.24%	0.17%	0.38%	0.27%	
PUBLIC GRANT EXPENDITURES 213	-\$39,718	\$93,288	\$132,006	\$127,674	\$174,960	0.23%	0.31%	0.33%	0.45%	
TRAVEL & TUITION-TRAINING -#5100, 5150	\$14,711	\$82,614	\$67,802	\$63,722	\$39,435	0.20%	0.16%	0.17%	0.10%	
Natural gas 6202	\$9,597	\$75,530	\$65,933	\$63,197	\$81,840	0.19%	0.15%	0.16%	0.19%	
Phones 6751	\$3,595	\$74,181	\$70,586	\$117,879	\$105,463	0.18%	0.16%	0.31%	0.22%	
Special Projects 110-7140 Arts school multipland purchases	-\$50,698	\$72,488	\$123,086	\$139,532	\$0	0.18%	0.28%	0.36%	0.00%	
WATER #6203	\$3,546	\$69,455	\$65,910	\$75,259	\$62,375	0.17%	0.15%	0.19%	0.16%	
OFFICE EQUIPMENT >2500 #9700	-\$171,394	\$61,843	\$238,237	\$207,832	\$104,400	0.15%	0.55%	0.54%	0.27%	
Board of Health Costs 110-2183	\$1,048	\$51,250	\$50,204	\$50,204	\$0	0.13%	0.12%	0.13%	0.00%	
LEGAL, ENGINEERING 5330	-\$82,719	\$41,485	\$124,214	\$135,782	\$112,952	0.10%	0.29%	0.35%	0.29%	
OFFICE EQUIPMENT <2500 #8400	-\$12,733	\$32,561	\$44,794	\$176,855	\$34,228	0.09%	0.10%	0.08%	0.09%	
HUD HOUSING IMPROVEMENTS #217, 200	-\$66,343	\$31,666	\$97,009	\$134,810	\$22,675	0.08%	0.08%	0.09%	0.35%	
PRISONER SUSTENANCE -#5700	-\$9,536	\$24,376	\$33,914	\$34,027	\$22,675	0.06%	0.08%	0.09%	0.06%	
ISSUE 1&2 EXPENDITURES	\$0	\$0	\$0	\$920,010	\$716,925	0.00%	0.00%	2.38%	1.86%	
HOUSING REHABILITATION #215	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%	0.00%	
TOTAL	\$4,644,616	\$40,544,281	\$43,266,193	\$38,611,574	\$38,566,170	100.00%	100.00%	100.00%	100.00%	

THIS ACCOUNT DOES NOT INCLUDE THE HEALTH INSURANCE RESERVE FUND COSTS
 THESE COSTS ARE INCLUDED AND SHOULD NOT BE INCLUDED TWICE

EXPLANATION (disbursement analytics)

Transfers out less out of GF due to allowing lower fund balances in other funds
 Lower medical costs in 2014, pension costs and workers comp refunds

CITY OF BEDFORD, OHIO

EXPENDITURE COMPARISON 2014, 2013, 2012, and 2011

EXPENDITURE	ANALYTICAL DIFFERENCE	2014 AMOUNT	2013 AMOUNT	2012 AMOUNT	2011 AMOUNT	PERCENT TO TOTAL 2014	PERCENT TO TOTAL 2013	PERCENT TO TOTAL 2012	PERCENT TO TOTAL 2011
Debt retirement less due to refunding issues and ww debt									
Water improvements decreased due to bonded funds for Broadway waler main, mostly spent in 2013									
Wastewater improvements were bonded out in 2013 and construction started and less spent in 2014									
Less paid in 2014 per their budget in SEALE									
OEMA Grant for fire equipment expenditures were increased in 2014 over 2013									
Street Construction from bonds \$1,136,011 on roads in 2013, finalized with onlys mall amount left in 2014.									
No money not equipment purchased even under 2500									

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CITY OF BEDFORD, OHIO		HEALTHCARE COSTS AS A PERCENT OF THE GENERAL FUND EXPENDITURES		HEALTH CARE COSTS		% OF G.F. REV.	% OF G.F. EXP.
1/12/2014	GENERAL FUND REVENUES	GENERAL FUND EXPENDITURES	HEALTH CARE COSTS				
YEAR	REVENUES	EXPENDITURES	COSTS	G.F. REV.	G.F. EXP.		
1989	7,553,856	\$7,420,580	691,609	9.16%	9.32%		
1990	7,945,440	\$7,579,258	705,565	8.88%	9.31%		
1991	8,702,492	\$8,457,110	675,687	7.76%	7.99%		
1992	9,226,620	\$8,827,007	1,014,070	10.99%	11.49%		
1993	9,586,055	\$9,621,188	982,655	10.25%	10.21%		
1994	14,028,207	\$10,290,237	953,977	6.80%	9.27%		
1995	10,937,016	\$10,397,023	1,054,537	9.64%	10.14%		
1996	11,061,082	\$11,499,377	1,022,129	9.24%	8.89%		
1997	11,572,813	\$10,887,989	1,038,086	8.97%	9.53%		
1998	12,659,833	\$11,449,832	1,105,961	8.74%	9.66%		
1999	13,819,274	\$12,706,911	1,129,619	8.17%	8.89%		
2000	14,863,387	\$14,298,274	1,333,500	8.97%	9.33%		
2001	14,209,233	\$15,409,677	1,290,454	9.08%	8.37%		
2002	15,801,330	\$14,146,336	1,413,179	8.94%	9.99%		
2003	14,127,852	\$15,534,753	1,530,649	10.83%	9.85%		
2004	14,957,638	\$15,298,783	2,179,315	14.57%	14.25%		
2005	16,088,448	\$15,791,593	1,897,088	11.79%	12.01%		
2006	18,495,807	\$15,974,007	1,883,606	10.18%	11.79%		
2007	16,908,879	\$17,770,496	2,219,718	13.13%	12.49%		
2008	15,677,674	\$17,047,483	2,259,253	14.41%	13.25%		
2009	15,086,549	\$17,006,558	2,207,541	14.63%	12.98%		
2010**	17,224,188	\$17,298,204	1,959,050	11.37%	11.33%		
2011**	17,554,675	\$16,951,655	2,370,439	13.50%	13.98%		
2012**	17,716,830	\$17,046,779	3,032,034	17.11%	17.79%		
2013**	17,511,099	\$17,242,458	3,018,612	17.24%	17.51%		
2014**	17,784,003	\$17,068,157	2,801,156	15.75%	16.41%		
2015*	16,513,700	\$18,010,230	2,695,505	16.32%	14.97%		
* Budget figures			** Includes Safety Forces Levy				

Selected date 12/31/2014

Deposit Date	Individual Deposits	Net-Profit Deposits	Total 1 & 2 Refunds/Adj	Total 1 & 2 Deposits	Withholding Refunds/Adj	Withholding Deposits	Total All Refunds/Adj	Total All Deposit	Percent Change
1/2014	\$54,896.94	\$71,818.06	\$0.00	\$126,715.00	\$0.00	\$705,362.57	\$0.00	\$832,077.57	6
1/2013	\$53,485.07	\$32,980.01	\$-15,457.49	\$76,465.08	\$-115.11	\$709,684.02	\$-15,572.60	\$786,149.10	
2/2014	\$102,770.32	\$20,835.19	\$0.00	\$123,605.51	\$0.00	\$1,173,424.80	\$0.00	\$1,297,030.31	86
2/2013	\$92,475.65	\$26,971.17	\$-9,439.76	\$119,446.82	\$9,439.76	\$576,472.01	\$0.00	\$695,918.83	
3/2014	\$170,214.92	\$108,666.84	\$-25,544.81	\$278,881.76	\$-1,183.66	\$546,030.37	\$-26,728.47	\$824,912.13	12
3/2013	\$155,550.42	\$44,647.47	\$-20,806.78	\$200,197.89	\$-3,512.96	\$535,793.64	\$-24,319.74	\$735,991.53	
4/2014	\$474,850.11	\$327,427.13	\$0.00	\$802,277.24	\$0.00	\$589,637.69	\$0.00	\$1,391,914.93	-16
4/2013	\$492,202.70	\$287,368.32	\$0.00	\$779,571.02	\$0.00	\$876,448.03	\$0.00	\$1,656,019.05	
5/2014	\$72,827.29	\$22,632.67	\$-59,558.93	\$95,459.96	\$-999.23	\$541,876.90	\$-60,558.16	\$637,336.86	-4
5/2013	\$83,743.07	\$50,261.89	\$-26,449.88	\$134,004.96	\$0.00	\$531,056.48	\$-26,449.88	\$665,061.44	
6/2014	\$130,894.07	\$212,494.38	\$-459.19	\$343,388.45	\$0.00	\$551,211.71	\$-459.19	\$894,600.16	-6
6/2013	\$127,876.41	\$98,641.94	\$0.00	\$226,518.35	\$0.00	\$722,388.71	\$0.00	\$948,907.06	
7/2014	\$74,071.56	\$45,278.58	\$0.00	\$119,350.14	\$0.00	\$597,781.99	\$0.00	\$717,132.13	-6
7/2013	\$91,502.08	\$30,742.19	\$-3,253.55	\$122,244.27	\$-39.12	\$642,541.42	\$-3,292.67	\$764,785.69	
8/2014	\$55,465.53	\$36,771.33	\$-3,760.11	\$92,236.86	\$0.00	\$632,381.18	\$-3,760.11	\$724,618.04	10
8/2013	\$64,476.50	\$20,702.06	\$-2,808.93	\$85,178.56	\$-66.00	\$571,978.81	\$-2,874.93	\$657,157.37	
9/2014	\$125,302.47	\$244,365.38	\$-170.72	\$369,667.85	\$0.00	\$599,426.35	\$-170.72	\$969,094.20	6
9/2013	\$122,942.22	\$189,940.10	\$0.00	\$312,882.32	\$0.00	\$600,708.11	\$0.00	\$913,590.43	
10/2014	\$77,836.92	\$129,140.84	\$-22,012.95	\$206,977.76	\$0.00	\$647,928.62	\$-22,012.95	\$854,906.38	6
10/2013	\$88,437.16	\$95,333.14	\$0.00	\$183,770.30	\$0.00	\$671,451.78	\$0.00	\$855,222.08	
11/2014	\$56,739.39	\$26,422.28	\$-2,000.00	\$83,161.67	\$0.00	\$567,215.62	\$-2,000.00	\$650,377.29	6
11/2013	\$48,224.02	\$45,776.02	\$-20,206.22	\$94,000.04	\$-700.40	\$533,234.97	\$-20,906.62	\$627,235.01	6
12/2014	\$123,317.68	\$113,366.59	\$-21,941.87	\$236,684.27	\$-25,992.57	\$666,665.56	\$-47,934.44	\$903,349.83	6
12/2013	\$130,670.14	\$79,355.06	\$-3,808.57	\$210,025.20	\$-15.64	\$641,255.85	\$-3,824.21	\$851,281.05	6
**2014	\$1,519,187.20	\$1,359,219.27	\$-135,448.58	\$2,878,406.47	\$-28,175.46	\$7,818,943.36	\$-163,624.04	\$10,697,349.83	6
**2013	\$1,551,585.44	\$992,719.37	\$-102,231.18	\$2,544,304.81	\$4,990.53	\$7,613,013.83	\$-97,240.65	\$10,157,318.64	6

*** End Of Report ***

KEITH D WEINER ASSOCIATES COLLECTION REPORT

	SERVICE	TAX COLLECTED	COURT COST COLLECTED (Revenue to offset expenses)	WEINER & ASSOC FEES - COLLECTED (Revenue to offset)	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 Expenses	NET AMOUNT RECEIVED BY CITY
January-14 (Dec 2013)	Weiner & Assoc. Collection Report - Monthly - COB-01	125.00				125.00	37.50			37.50	87.50
	Weiner & Assoc. Collection Report - Monthly - COB-CF	27198.51	2017.87	9978.87		39195.05	9978.87		2868.00	12844.87	26350.18
	Rec Coll Fees Posted as Interest in MITS										
	Sub Total	27323.51	2017.87	9978.87	0.00	39320.05	10016.37	0.37	2868.00	12882.37	26437.68
February-14 (Jan 2014)	Weiner & Assoc. Collection Report - Monthly - COB-01					0.00				0.00	0.00
	Weiner & Assoc. Collection Report - Monthly - COB-CF	26574.51	1364.17	7708.44		35745.12	7708.44		3625.00	11531.44	24413.68
	Rec Coll Fees Posted as Interest in MITS										
	Sub Total	26574.51	1364.17	7708.44	0.00	35745.12	7708.44	0.29	3625.00	11531.44	24413.68
March-14 (Feb. 2014)	Weiner & Assoc. Collection Report - Monthly - COB-01	200.00	25.00			225.00	60.00		45.00	105.00	120.00
	Weiner & Assoc. Collection Report - Monthly - COB-CF	34182.64	2503.55	10840.79		47448.88	10840.79		1733.00	12573.79	34873.09
	Sub Total	34382.64	2528.55	10840.79	0.00	47673.88	10900.79	0.32	1778.00	12678.79	34993.09
April-14 (March 2014)	Weiner & Assoc. Collection Report - Monthly - COB-01	288.30	60.00			348.30	89.49			89.49	258.81
	Weiner & Assoc. Collection Report - Monthly - COB-CF	28304.82	2188.37	8557.83		41032.02	8557.83		2488.00	12045.83	28986.19
	Sub Total	28593.12	2248.37	8557.83	0.00	41380.32	8647.32	0.33	2488.00	12135.32	31745.00
May-14 (April 2014)	Weiner & Assoc. Collection Report - Monthly - COB-01	10.00	40.00			50.00	3.00			3.00	47.00
	Weiner & Assoc. Collection Report - Monthly - COB-CF	23631.50	2495.58	8978.29		35105.34	8978.29			8978.29	26127.05
	Sub Total	23641.50	2535.58	8978.29	0.00	35155.34	8981.29	0.38	0.00	8981.29	26174.05
June-14 (May 2014)	Weiner & Assoc. Collection Report - Monthly - COB-01	25.00				25.00	7.50			7.50	17.50
	Weiner & Assoc. Collection Report - Monthly - COB-CF	22913.69	788.18	7538.84		31240.61	7538.84		1778.00	9316.84	21923.77
	Sub Total	22938.69	788.18	7538.84	0.00	31265.61	7546.34	0.33	1778.00	9324.34	21939.27
July-14 (June 2014)	Weiner & Assoc. Collection Report - Monthly - COB-01	181.71	115.00			296.71	54.51		70.00	124.51	172.20
	Weiner & Assoc. Collection Report - Monthly - COB-CF	24448.85	1532.77	7954.88		33937.40	7954.88		2488.00	10422.88	23514.52
	Sub Total	24630.56	1647.77	7954.88	0.00	34234.81	8009.49	0.33	2558.00	10547.49	23687.32
August-14 (July 2014)	Weiner & Assoc. Collection Report - Monthly - COB-01	181.51				181.51	57.48		35.00	92.48	89.03
	Weiner & Assoc. Collection Report - Monthly - COB-CF	17828.38	940.00	5783.19		24551.57	5783.19		2948.50	8741.69	15810.88
	Sub Total	18009.89	940.00	5783.19	0.00	24733.08	5840.67	0.32	2983.50	8833.17	15900.71
September-14 (August 2014)	Weiner & Assoc. Collection Report - Monthly - COB-01	100.00	0.88			100.88	30.00		20.00	50.00	50.88
	Weiner & Assoc. Collection Report - Monthly - COB-CF	21168.48	1344.78	6873.07		29386.31	6873.07		1905.00	8778.07	20608.24
	Sub Total	21268.48	1345.66	6873.07	0.00	29486.99	6903.07	0.32	1925.00	8828.07	20659.92
October-14 (Sept. 2014)	Weiner & Assoc. Collection Report - Monthly - COB-01	84.81				84.81	25.38			25.38	59.43
	Weiner & Assoc. Collection Report - Monthly - COB-CF	20483.49	1578.58	6890.14		28752.19	6890.14		2473.00	8163.14	19589.05
	Sub Total	20568.30	1578.58	6890.14	0.00	28836.99	6915.52	0.33	2473.00	8188.52	19648.53
November-14 (Oct. 2014)	Weiner & Assoc. Collection Report - Monthly - COB-01	25.00				25.00	7.50			7.50	17.50
	Weiner & Assoc. Collection Report - Monthly - COB-CF	28423.41	1807.78	9058.02		39289.21	9058.02		2574.00	11632.02	27657.19
	Sub Total	28448.41	1807.78	9058.02	0.00	39314.21	9065.52	0.32	2574.00	11639.52	27674.67
December-14 (Nov. 2014)	Weiner & Assoc. Collection Report - Monthly - COB-01	60.00				60.00	15.00			15.00	45.00
	Weiner & Assoc. Collection Report - Monthly - COB-CF	24401.47	2138.82	8580.72		35120.91	8580.72		2349.17	10909.89	24191.02
	Weiner & Assoc. Collection Report - Monthly - COB - SVC	82.89		24.80		107.69	24.90			24.90	82.79
	Sub Total	24564.36	2138.82	8580.72	0.00	35250.90	8605.62	0.35	2349.17	10934.79	24316.11
	Grand Total	\$302,822.47	\$20,902.88	\$96,638.08	\$0.00	\$420,363.41	\$84,842.44		\$22,878.33	\$127,720.71	\$292,642.70
						422483.41					295163.30

