

CITY OF BEDFORD



2015

ANNUAL REPORT



CITY OF **BEDFORD** OHIO

MICHAEL S. MALLIS
City Manager

To Mayor Stan Koci and
Members of City Council:

Submitted herein is the Annual Report of the City of Bedford for year 2015.

Each department report once again provides an insight to the quality of services the City provides to its residents. This is a record that Council and the Administration can be proud of.

I am confident after reading this review you will share my pride in our Department Heads and the entire staff of the City of Bedford.

Respectfully submitted,

Michael S. Mallis
City Manager

MSM/mh

CITY OF BEDFORD
2015 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

Rick J. Soltis
Superintendent

BEDFORD MUNICIPAL COURT

Brian J. Melling
Administrative Judge

CITY OF BEDFORD

2015 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

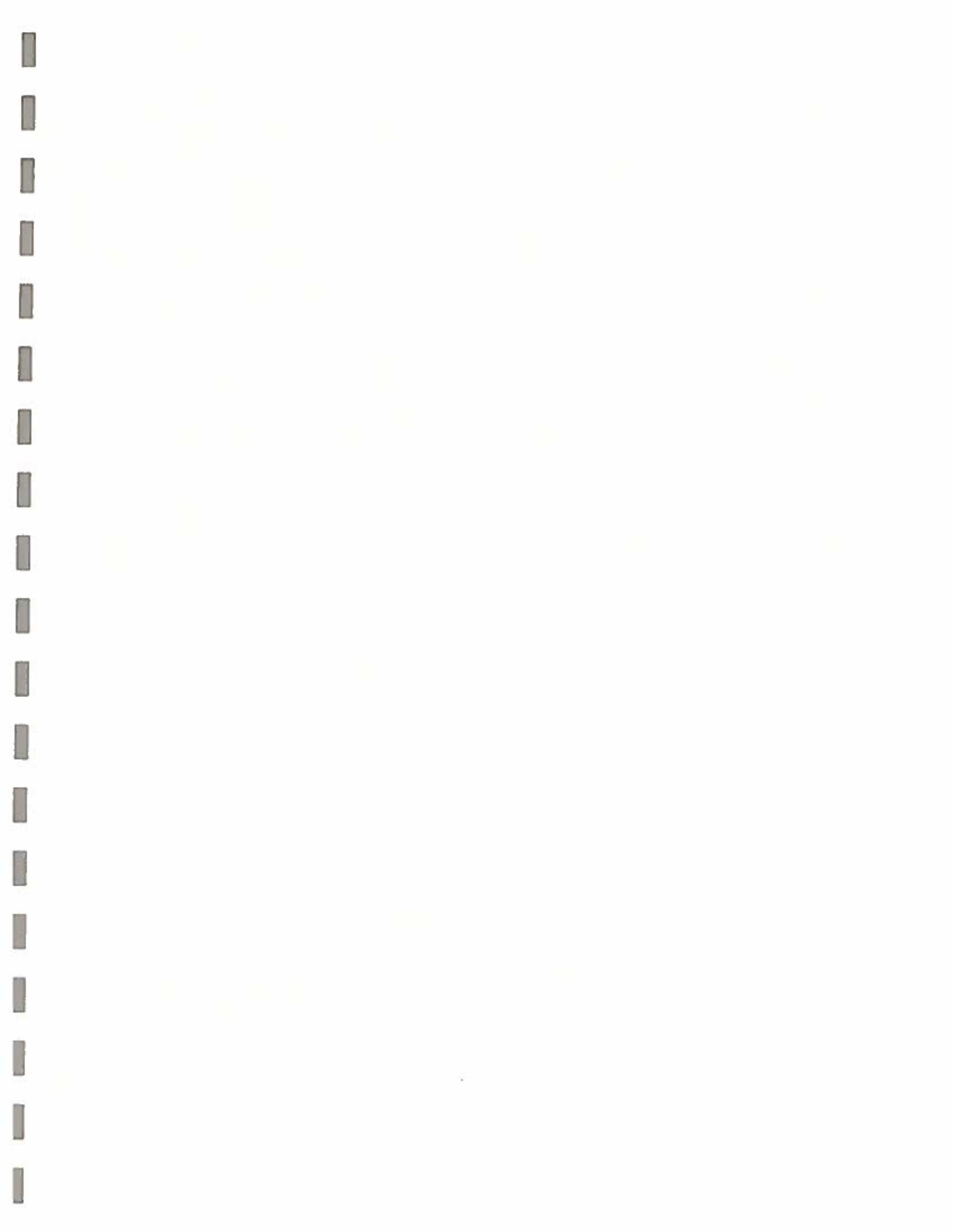
Donald Saunders
Ward 6

Lorree Villers
Clerk of Council

CITY MANAGER

Michael S. Mallis

Michelle Hollo
Administrative Assistant





DIVISION OF BUILDING



2015

ANNUAL REPORT

March 31, 2016

NUMBER OF PERMITS ISSUED IN 2015 AND REVENUE GENERATED

<u>PERMIT TYPES</u>	<u># OF PERMITS</u>	<u>PERMIT FEE</u>
BUILDING	129	\$ 13,903.33
CONCRETE & ASPHALT	186	7,000.00
ELECTRICAL	161	11,233.30
FENCE	16	700.00
FIRE SUPPRESSION	9	725.00
HVAC	101	6,861.65
MISCELLANEOUS PERMITS	2	1,000.00
PLUMBING	169	10,969.44
ROOF	135	9,200.00
SIGN	27	1,675.00
SNOW PLOW	8	40.00
TOTAL:	943	\$63,307.72

ADDITIONAL SOURCES OF REVENUE

• 506 Contractor Registrations Issued	\$34,675.00
• 495 Rental Inspections Performed	18,625.00
• 284 Point of Sale Inspections	15,675.00
• 137 Permits requiring 2% City Assessment	402.63
• Apartment/Rooming House Annual License	37,535.00
• Dwelling Annual Rental License	32,140.00
• Certificate of Residency	2,060.00

TOTAL: \$141,112.63

BUILDING DEPT. INSPECTIONS

- 215 Pre-pour Inspections
- 118 Electrical Inspections
- 77 Plumbing Inspections
- 53 HVAC Inspections
- 63 Footer/Framing
- 410 Follow-up Inspections

PROPERTY MAINTENANCE / RENTAL VIOLATIONS

- 283 Houses Inspected and Cited
- 347 Follow-up Inspections
- 257 Grass notices sent
- 642 Plus – grass Follow-up Inspections
- 10 Court Summons Issued

NEW PROJECTS TO BEGIN IN YEAR 2016

- 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

June – 2015 – 166 Woodrow - Sold

Aug. 2015 – 526 Belle (Flick) - Sold

The City currently holds two (2) 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, 775 Lincoln Blvd., and 831 Lincoln Blvd.

BUILDING DEPARTMENT GOALS FOR 2016

- 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
- Implement new ordinance to track foreclosure, forfeited or vacant property.

PROPERTY OWNER	MONTH ADDRESS	DESCRIPTION	ESTIMATED VALUE OF CONST.
JANUARY			
BADAH ENTER. FRANKENBERRY PROP.	1483 BROADWAY 22-30 CENTER	DEMO RENOVATIONS	\$ 5,000.00
FEBRUARY			
M&G EQUITIES	900 NORTHFIELD	BLDG. RENOVATION	\$ 26,051.00
MARCH			
BD OF EDUCATION	475 NORTHFIELD	BLDG. ALTERATIONS	\$ 52,000.00
APRIL			
CREED MANAGEMENT	656 BROADWAY	RENO. FOR GUYS PIZZA	\$ 50,000.00
MAY			
AMS MANAGEMENT LLC	632-646 TURNEY	SIDING	\$ 9,000.00
INDEPENDENCE COURT RLT.	200 EGBERT	BLDG. RENOVATIONS	\$ 18,000.00
MEDVETZ	118 W. GLENDALE	REPAIR FOOTER IN BASEMENT	\$ 1,000.00
424 BROADWAY LLC	424 BROADWAY	RENOVATIONS	\$ 11,000.00
DRIVE TIME	MAPLE HTS.	SIGN	\$ 15,000.00
424 BROADWAY LLC	424 BROADWAY	SIGN - FOOTER FOR POLE	\$ 4,000.00
JUNE			
424 BROADWAY LLC	43 HARRISON	BLDG. RENOVATION	\$ 2,000.00
WAL-MART REAL ESTATE	22209 ROCKSIDE	BLDG. RENOVATION	\$ 290,548.00
JULY			
GOUDREAU MGT. CORP.	22735 ROCKSIDE	DEMO - TARGET BLDG.	
PARS INVESTMENTS	300 BARTLETT	BLDG RENO	\$ 2,800.00
T.K.W. ENTERPRISES, LTD	18035 ROCKSIDE	DEMO	
AUGUST			
BADAH ENTERPRISE, INC.	1483 BROADWAY	NEW DRIVE THRU	\$ 300,000.00
GOUDREAU MGT. CORP.	401 MORTIMER	DEMO CARPORTS	
SNELLPROP, LLC	424 BROADWAY	DEMO	
SEPTEMBER			
NO NON-RESIDENTIAL BUILDING PERMITS			
OCTOBER			
DONDA, LLC	664-668 BROADWAY	ROOF	\$ 4,000.00
LIGHT OF HEARTS VILLA	283 UNION	RENOVATION	\$ 167,000.00
UNCLE BOB'S STORAGE	1455 BROADWAY	DEMO	
NOVEMBER			
SHORE REALTY GROUP LLC	790-804 BROADWAY	RENOVATION	\$ 3,500.00
UHHS BEDFORD MEDICAL CTR.	44 BLAINE	FABRIC CANOPY @ FRONT ENT.	\$ 11,400.00
UNCLE BOB'S STORAGE	1455 BROADWAY	OFFICE RENOVATION	\$ 200,000.00
BADAH ENTERPRISE	1483 BROADWAY	FUEL PUMP CANOPY	\$ 42,000.00
DECEMBER			
MASCUA PROPERTIES	299 COLUMBUS	BUILD WALK IN COOLER	\$ 6,000.00
DATA-BASICS INC.	600 BROADWAY	BLDG. RENOVATIONS	\$ 32,000.00
UNIVERSITY HOSPITALS	88 CENTER	RENOVATIONS TO DISPATCH CTR.	\$ 90,000.00
TOTAL ESTIMATED VALUE OF CONSTRUCTION:			\$ 1,342,297.00
BOLD ESTIMATES OF \$100,000.00			

RESIDENTIAL BUILDING PERMITS

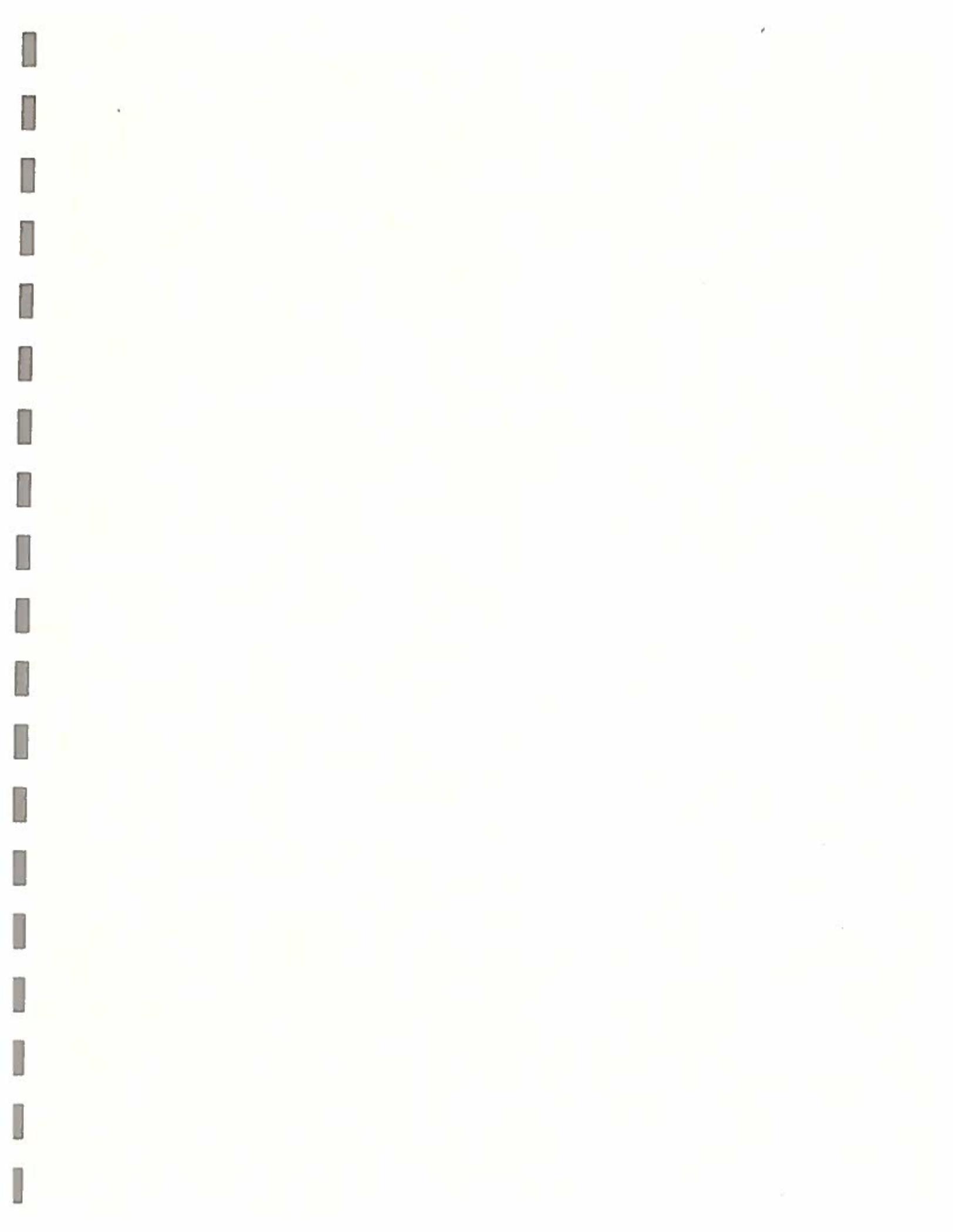
<u>PROPERTY OWNER</u>	<u>ADDRESS</u> <u>MONTH</u>	<u>DESCRIPTION</u>	<u>EST. VALUE</u>
JANUARY			
DROWLETTE	102 COWLES	MISC. INTERIOR REPAIRS	\$ 10,000.00
FEBRUARY			
CLEVELAND PROP.	891 NORTHFIELD	MISC. INTERIOR REPAIRS	\$ 3,200.00
HALL	299 CENTER	MISC. INTERIOR REPAIRS	\$ 1,500.00
MARCH			
NICHOLSON	71 THAMES	ALTER INTERIOR WALLS	\$ 1,500.00
VITULLO	95 ELDRED	MISC. EXTERIOR REPAIRS	\$ 7,100.00
APRIL			
CHURCH OF THE NAZ.	351 CENTER	DEMO DWELLING	
BLAKE	737 TAFT	BLDG RENO.- KIT. & BATH	\$ 16,500.00
WEEKS	111 WOODROW	REPAIRS FROM P OF SALE	\$ 8,200.00
GRAVES	808 HIGH	DEMO IN GROUND POOL	
RATHY	217 PAUL	STEPS	\$ 5,900.00
KADLOWEC	92 TARBELL	SHED	\$ 4,000.00
MAY			
PEZO	864 HIGH	RENOVATIONS	\$ 25,000.00
87/89 LLC	89 BLAINE	STEPS	\$ 1,300.00
MIDWEST HOMES,INC.	816 LINCOLN	RENOVATIONS	\$ 2,000.00
WALTMAN	142 GARDEN	SIDING	\$ 4,990.00
SCHULTZ	29 SOUTH CIRCLE	PATIO	\$ 16,730.00
MEDVETZ	118 W. GLENDALE	REPAIR FOOTER IN BASEMENT	\$ 1,000.00
PREFERRED PROP.	865 WELLMON	ALTER DECK	\$ 900.00
LOWE	589 NORTHFIELD	SIDING	\$ 1,500.00
ANGELA INVESTMENTS	61 WILLIAM	PORCH	\$ 750.00
PRINIOS	686 W. GLENDALE	SIDING	\$ 2,500.00
JUNE			
GRAVES	116 W. GRACE	STEPS	\$ 2,500.00
HAHN	741 WASHINGTON	DECK	\$ 1,700.00
ROCKS	103 ELDRED	STEPS	\$ 250.00
WINGER	1291 CARYL	REPAIR BASEMENT WALL	\$ 5,000.00
REID	580-C TURNEY	PORCH	\$ 450.00
KING	361 W. GRACE	ADDITION	\$ 12,000.00
KING	361 W. GRACE	SIDING	\$ 1,500.00
MELLING	574 HELPER	ADDITION	\$ 24,000.00
MELLING	574 HELPER	SIDING	\$ 2,000.00

RESIDENTIAL BUILDING PERMITS

PROPERTY OWNER	ADDRESS MONTH	DESCRIPTION	EST. VALUE
JUNE - CONTINUED			
JUNG	654 COLUMBUS	DEMO BLDG.	
HOFFMAN	235 DEBORAH	MISC. INTERIOR REPAIRS	\$ 1,800.00
SINGH	327 GRAND	BLDG. RENOVATION	\$ 1,100.00
HOWARD	74 CRESSWELL	STEPS	\$ 400.00
JAMDA	74 W. GLENDALE	DECK	\$ 1,500.00
NIETERT	24 ENNIS	SIDING	\$ 8,000.00
KING	687 WELLMON	DECK	\$ 1,000.00
SIDERIS	1108 ARCHER	DECK	\$ 2,000.00
JULY			
SHERMAN	554-A TURNEY	DECK	\$ 6,500.00
PHILIPS	701 LINCOLN	REPAIR PORCH	\$ 500.00
SKERL	35 BEST	SIDING	\$ 9,412.80
GORENC FAMILY	265 MARION	MISC. INTERIOR REPAIRS	\$ 6,800.00
HERRERA	13 BROWN	BLDG RENO	\$ 2,000.00
BEDFORD METAL RECY.	136 NORTHFIELD	DEMO DWELLING @ BACK OF PROP.	
AUGUST			
GRIES	608 COLUMBUS	DEMO DWELLING	
GRIES	580 COLUMBUS	DEMO DWELLINGS (2)	
CLEVELAND RESTOR. GRO	407 TAFT	STEPS	\$ 2,000.00
GREAT WESTERN BANK	797 NORTHFIELD	BLDG. RENO. POINT OF SALE	\$ 19,000.00
REID	320 BROADWAY	SHED	\$ 800.00
DRESSMAN	141 HARRIMAN	GARAGE/DEMO AND RE-ERECT	\$ 5,000.00
MCGHEE	625 W. GLENDALE	SHED	\$ 1,800.00
BENTBROOK DEVE.	58 WILLARD	NEW DWELLING	\$ 120,000.00
SEPTEMBER			
ANANEA	247 DEBORAH	PORCH	\$ 1,000.00
SPATES	856 WELLMON	MISC. EXTERIOR REPAIRS	\$ 2,700.00
PARSONS	115 NORDHAM	SIDING	\$ 5,000.00
LYNCH	74 OVERLOOK	GARAGE	\$ 12,500.00
ROPAR	188 GRAND	PATIO	\$ 6,400.00
PITTIS	19 ELM	SIDING	\$ 400.00
DRESSMAN	141 HARRIMAN	GARAGE	\$ 15,000.00
RUSSELL	200 W. GRACE	REPAIR TO RETAINING WALL	\$ 5,000.00
WILK	41 LEDGEWOOD	SIDING	\$ 1,000.00
PATCH	105 JOHN	SIDING	\$ 1,200.00
GASPARE	877 ARCHER	MISC. INTERIOR REPAIRS	\$ 5,000.00
KING	54 THAMES	MISC. INTERIOR REPAIRS	\$ 300.00
WEBB	736 COLUMBUS	SHED	\$ 150.00
TOMKO	22 MAPLETON	BLDG. RENOVATION	\$ 1,000.00

RESIDENTIAL BUILDING PERMITS

PROPERTY OWNER	ADDRESS MONTH	DESCRIPTION	EST. VALUE
SEPT. - CONTINUED			
MURPHY	31 NORDHAM	DECK	\$ 2,800.00
RACINE	89 POWERS	SHED	\$ 1,000.00
SEC. OF HUD	845 HIGH	MISC. EXT. REPAIRS	\$ 4,000.00
CITY OF BEDFORD	559 DARLINGTON	DEMO DWELLING	
CITY OF BEDFORD	700 WELLMON	DEMO DWELLING	
DEAL	787 ARCHER	DEMO DWELLING	
SPACAGNA	58 WILLIAM	DEMO DWELLING	
OCTOBER			
RUSSELL	159 GREENCROFT	MISC. EXT. REPAIRS	\$ 3,000.00
REO DIRECT LLC	145 PALMETTO	DEMO DWELLING	
SHERER	25 MAPLETON	DEMO GARAGE ONLY	
JP ONE ENTER., LLC	172 FOREST	DECK	\$ 1,800.00
KARLAK	720 COLUMBUS	BLDG.RENO.	\$ 22,432.72
BOBIK	770 NORTHFIELD	PORCH	\$ 5,500.00
RITTENBERGER	52 GOULD	12x20 OUT BLDG.	\$ 7,000.00
MEULER	20 OAKWOOD	PORCH REPAIR	\$ 500.00
SCHIRA	690 MCKINLEY	WHEELCHAIR RAMP	\$ 2,200.00
ZHAO	117 UNION	REPAIR DECK	\$ 100.00
THOMAS	16 TUDOR	DEMO	
NOVEMBER			
BRUCK	810 HIGH	SHED	\$ 2,100.00
EVANS	215 VALE	DECK	\$ 15,435.00
WHITNEY	795 MCKINLEY	DECK	\$ 2,500.00
MCFARLAND	171 WILLIAM	SIDING	\$ 4,200.00
JUNG	654 COLUMBUS	NEW DWELLING	\$ 159,000.00
CITY OF BEDFORD	775 LINCOLN	REPAIRS FROM WATER DAMAGE	\$ 29,000.00
DICKEY	102 FIRST	DEMO DWELLING @ REAR	
CITY OF BEDFORD REUTILIZA	85 SOUTHWICK	DEMO DWELLING	
AUTO RECON AAA LLC	497 BROADWAY	GARAGE	\$ 6,000.00
CLEVELAND PROP. MNGMT.	34 WILLIAM	REPAIR GARAGE	\$ 2,500.00
JONES	131 BAYBERRY	RENO. TO BASEMENT	\$ 3,000.00
DECEMBER			
PARSONS	115 NORDHAM	PORCH	\$ 1,200.00
SMITH	31 ELDRED	BLDG. RENOVATIONS	\$ 3,772.00
GIVEN A CHOICE	111 LOGAN	SIDING	\$ 4,600.00
SIMMONS	65 W. GLENDALE	BLDG. RENOVATIONS	\$ 29,000.00
MEROZ INVESTMENTS, LLC	41 TUDOR	REPLACE FRONT STEPS AND REAF	\$ 400.00
ANGELA INVESTMENTS	59 SECTOR	SIDING	\$ 4,000.00
TOTAL:			\$ 727,272.52



***City of Bedford
Finance Department
Annual Report
2015***

***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 2014 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 2015 to try to obtain the award for the twenty-sixth consecutive year.
- 5) The Finance Department created the following forms and payments:

<u>Form Types</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Number of Checks</i>	3,223	3,238	3584
<i>Accounts Payable \$\$\$</i>	\$19,939,028	\$19,871,636	\$21,519,508
<i>Receipt Entries</i>	1,978	2,021	2,140
<i>Journal Entries</i>	1,426	1,451	1,394
<i>Budget Entries</i>	92	87	96

- 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 15 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

2015

In 2015 the Finance Department received its 25th 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 2014. 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 2014 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 2015.

The department continued in its 13th 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. In 2015 the city implemented the over the counter credit card charge program to assist payment of taxes from taxpayers. The use consisted of both businesses and individuals finding it easier to pay, over the counter or online vs. checks and the mail.

The City of Bedford saved over \$49,000 from 2009 through 2015 by not sending/mailling 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 \$405,149 in 2015, \$422,483 in 2014, \$384,377 in 2013, \$357,255 in 2012, \$472,577 in 2011, and \$557,392 in 2010. The City netted \$281,280 in 2015 \$295,163 in 2014, \$267,238 in 2013, \$252,914 in 2012 \$342,073 in 2011, and \$407,771 in 2010, 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 2015, 2014, and 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 2015, were \$8,353,995. This was due to the loss of Ben venue laboratories. Prior year's collections were as follows: \$10,697,350, in 2014, \$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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Individuals	17.07	14.20	15.39	13.73	14.77	16.60	18.14
Business Net Profits	12.23	12.71	9.66	9.67	10.49	8.05	7.07
Corporate Withholding	70.70	73.09	74.95	76.60	74.74	75.35	74.78

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
2015	1.426	1.022	5.906	8.354

Therefore, business located or doing business in Bedford paid 82.93% in 2015, 85.80% in 2014, 84.61% in 2013, 86.27 % in 2012, 85% in 2011, and 83% in 2010 of all income tax collections. Income tax collections allocated to the General Fund, as a percent to total General Fund Revenue was 55.51% in 2015, 61.16% in 2014, 59.48% in 2013, 60.51% in 2012, 55.10% in 2011, and 54.70% in 2010.

Last year in 2015 the Income Tax Department collected penalties and interest of \$140,676, \$131,146 in 2014, \$128,946 in 2013, \$102,127 in 2012, \$114,277 in 2011, and \$158,390 in 2010. The taxpayer assistance in 2015 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. City Council waived penalties and interest on estimates in 2016.

The Tax Department in 2015, 2014, and 2013 distributed and processed the following forms:

<u>Tax Forms Types</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Individual Tax Returns</i>	6,398	6,372	6336
<i>Business Tax Returns</i>	2,360	2,623	2,550
<i>Active Corporate Accts.</i>	1,000	926	862
<i>Withholding Forms Monthly & Quarterly</i>	4,880	4,664	4,424
<i>Balance Due Statements*</i>	17,963	18,439	17,467
<i>Estimated Payment Billings</i>	8,438	8,990	8,198
<i>Withholding Reconciliations</i>	1,162	1,078	1,005
Total Forms Processed	42,201	43,092	40,842

*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 2015 3.13%, 2014 was 2.36%, 2013-2.64%, 2012 -2.60% 2011-2.57%, and 2.45% in 2010.

Economic Condition and Outlook

Business Incentives and creating Economic Development:

Footnote 21 titled "Tax Abatement Disclosures" are a requirement in our CAFR, based upon Statement #77 of the Governmental Accounting Standards Board. This footnote disclosure, focuses on lost tax dollars and the costs to government entities. The following will reveal the benefits derived from offering business incentives.

The City of Bedford allows tax incentives under four programs: the Enterprise Zone tax abatements (EZA), The Community Reinvestment Area (CRA), The Economic Development Job Creation and Retention Program, and non-tax revenue Moving Expenses. The EZA's program has not been utilized in many years as its function is now limited to benefit businesses from abatement of real estate taxes. The CRA program performs the same function and is utilized instead. Only two of these programs effect public tax dollars the CRA incentives and the Economic Development Job Creation and Retention Program, Therefore these are the only disclosed programs in Footnote 21.

All City business incentives start the above abatement processes with an application process from the business declaring their commitments of building improvements and/or Job Creation by moving their business into the City. Thereby, the business will improve an existing building or constructing a new building(s) to accommodate their new increased manufacturing, professional or retail establishment's personnel and equipment. The City after reviewing the applications will accept, amend, or deny the business request based upon the criteria (minimum return on investment criteria) as stated in footnote 21. Thus, a complete cost/benefit analysis is performed by the administration before making a decision on the businesses incentive request. The City will make public any decision to allow any incentives through an ordinance approved by council. If the agreement requires the city to have a Bedford City School District (BCSD) tax sharing agreement under section 5709.82 of the Ohio Revised Code, the city will enter into an agreement with the BCSD, and will approved by the Bedford City School District Board.

The City will budget in the corresponding years, any increases in Municipal Income tax revenue generated from the newly created jobs, and incorporate any increased Real Estate valuation taxes (non-abated taxes) into the budget as well.

The Cuyahoga County Appraisal Department under the County Fiscal Officer, assigns taxable values to new or improved commercial property improvements. This new or improved value is used in conjunction with a contract between the City and business which establishes the percentage or dollar amount of abatement needed and the corresponding abated real estate tax.

Monitoring incentives:

The City of Bedford (Finance Director) is required by statute, to file online annually, by March 31st, all abatement information with the State of Ohio. This applies to each individual abatement contract and overall statistics of the EZA and CRA program related to the abatements granted. Information such as number of jobs created, retained employment, the amount of payroll related to increased jobs, real estate improvement dollars invested, income tax dollars generated from each and overall contracts.

The City of Bedford pursuant to various sections (5709 and 3735) under the Ohio Revised Code, established a Housing Council. This Housing Council consists of seven members: two are appointed by the Mayor, one member is appointed by the Planning Commission, two members are appointed by City Council and two are appointed from the other members of the Housing Council. They serve 4 year terms. Their purpose is to look at the property conditions of the businesses or residential properties that have been offered EZA or CRA incentives. They can recommend to the TIRC (see below) to continue, modify, or deny the incentives

Based upon the condition of the properties. Annually, the Building Commissioner takes pictures of the properties for the Housing Council's review. To date, all properties have been in good condition.

The City is also required to submit to a review of all CRA and EZA Contract agreements with the Tax Incentive Review Council (TIRC) annually in August. The TIRC is organized by Section 5709.85 (A) (1) of the Ohio Revised Code consisting of 7 members one legislative appointee, one County Auditor (Fiscal Officer) appointee, one Member of the Board of Education, the Chief Financial Officer of the City, and two member of the public appointed by the Chief Executive Officer with concurrence of the legislative authority (City Council), at least four members must be residents of the City. The TIRC will review State of Ohio

CRA/EZA form C's of each corresponding business incentive and Continue, request modification of agreement, state that it is in non-compliance, or if appropriate let the incentives expire.

The Bedford City Council at a public meeting is afforded the recommendations of the TIRC, and by resolution, can accept, modify, or reject the recommendations of the TIRC. City Council's Goals and strategic plan as they review/and or approve these incentives and recommendations are to maintain Bedford's competitiveness as a site for location of new businesses and the expansion of existing businesses create and retain jobs and increase real estate values, for tax purposes. The economic effect of these incentives are immediate when increasing jobs as municipal income taxes increase, however, for the most part the positive economic effects from collection of real estate taxes, will be in the future.

The following is a 5 year chart depicting the dollar amounts, all entities have, and will realize from increased taxes, from afforded business incentives:

CRA Agreement's: Real Estate Taxes:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Manufacturing	\$ 644,828	\$ 637,096	\$ 357,664	\$ 357,664	\$ 357,664
Retail Establishments	81,596	104,756	104,756	199,805	199,805
Professional Buildings	<u>30,446</u>	<u>31,138</u>	<u>31,138</u>	<u>31,138</u>	<u>31,138</u>
Subtotals	\$ 756,870	\$ 772,990	\$ 493,558	\$ 588,607	\$ 588,607

CRA, Economic Development Job Creation and Retention Program and Moving Expenses
***Annual Municipal Income Tax increases in relation to newly created jobs:**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Manufacturing	\$ 276,994	\$ 286,253	\$295,841	\$ 305,771	\$316,056
Retail Establishments	111,058	171,076	378,602	391,889	405,667
Professional Buildings	<u>404,578</u>	<u>420,866</u>	<u>436,638</u>	<u>453,019</u>	<u>470,034</u>
Subtotals	\$ 792,630	\$ 878,195	\$ 1,111,081	\$1,150,679	\$1,191,757

*Estimated Payroll increases at 2% per year.

The total increases in revenue expected annually from business incentives, are obtained by adding both schedule subtotals.

Number of Jobs created and projected from all programs noted above:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Manufacturing	105	155	335	375	435
Retail Establishments	257	257	257	257	257
Professional Buildings	<u>405</u>	<u>409</u>	<u>411</u>	<u>411</u>	<u>411</u>
Subtotals	767	821	1,003	1,043	1,103

Jobs Created Schedule projections were based upon State of Ohio CRA forms filed and business incentive application projections.

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. Art of Beauty added \$6.1 million in real estate improvements to the property, and will transfer 40 employees immediately to the site and create 50 more jobs within 6 years per their community reinvestment area agreement (CRA).

The Hemisphere Corporation and Hull & Associates completed construction building a new headquarters on this site at a cost of \$3.2 million and additionally added \$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).

The City, on December 21, 2015 updated the CRA abatement agreement contract with Hemisphere Development, LLC and Hull and Associates, Inc. Within a period not to exceed 8 years from this agreement to retain 30 existing jobs at the project Site and create 3 new full time jobs. Current annual payroll retained of both companies is \$2,222,011 and the three jobs are estimated to create an additional \$18,000 in additional payroll.

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. In 2014, Ben Venue continued to pay income tax on separation pay. The City's worked with the new purchaser West-Ward Pharmaceuticals to start up production of pharmaceutical drugs at this site. AT the year- end 2014, West-Ward pharmaceuticals had 65 employees on site. West-Ward pharmaceuticals sold four of the buildings to Xellia Pharmaceuticals late in 2015, with the assistance from the State of Ohio offering business incentives.

Xellia in 2016, has now started construction on the facilities to allow distribution of products and is expected to start manufacturing within one year and hire up to 200 employees.

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 Automobile."

The Penske Auto Group made improvements at the Audi Dealership in the amount of \$14,039,359

And now has 67 jobs on the site. The level of real estate investment on the Toyota site was \$9,936,797 and now has 101 employee on this site at year end.

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 53 new jobs and retained the 42 jobs already existing in Ohio for an additional payroll of \$3.7 million to the City.

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 36 new jobs and created an additional payroll of \$1.9 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 granted 6 years of non-tax dollar incentives 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 300 new jobs at a payroll of \$6,535,166 annually. Overall Income tax dollars received by the city was \$147,041 in 2014, Real estate value was placed at \$6.6 Million dollars and real estate taxes for 2014 were over \$500,000 and the total estimated revenue to be received by the city (including Real Estate Taxes) is over \$275,000 annually. The Store was one of the 150 plus stores closed nationwide in January 2016. The city is working with their staff to obtain a new retail store.

Major Initiatives

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

The City in 2013, 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	
The Broadway Water Main Line	
Wastewater Plant Improvements 21 Projects totaling	
Refunding of 2002-2 Various Purpose Long Term General Obligation	
Bonds	
Refunding of 2002 Various Purpose Long Term General Obligation	
Total Bond Proceeds	\$
8,363,457	

The water and street resurfacing improvements were completed in 2015. The wastewater plant Improvement projects are on hold waiting for equipment to be shipped for final construction in 2016.

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. In amount received from this levy was \$2.01 million due to valuation reductions by the county.

The total deficit of \$2.7 million per year was estimated in 2009, 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 through 2014 in the general fund.

The City is facing more cuts in revenue passed through from the State of Ohio, this includes three of the City's larger revenue sources: Inheritance (Estate) taxes will no

longer be collected as of January 1, 2013 and will cost the City an additional \$278,000 per year. The Local Government Fund was reduced 50% after 2012 and thereafter. This led to a loss of revenue in the amount of \$203,506 in 2012 and \$442,000 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 cuts from the State will now require the City to make an additional \$1,162,672 in adjustments to its future budgets.

In 2015, The City saw the effects from no Manufacturing by Ben Venue Laboratories at their site. The city's revenues versus expenditures caused a \$1.94 million shortfall in 2015. The expected shortfall for 2016 is less expected to be \$1 million, due to the implementation of a Refuse fee of \$14 per household creating a reduction of expense in the general fund of \$704,000 per year.

The City administration prepared and, through Council, adopted the 2015 annual budget (appropriations) before December 31, 2014; 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 2016 and forward.

Various types of grants received in 2015:

The City was awarded a grant in 2015 from the U.S. Department of Justice for the continuation of the Southeast Area Law Enforcement Program in the amount of \$34,000, and \$45,000 in 2014. The city received grants of \$152,925, and \$55,942 from the 2015 and 2014 Law Enforcement (LEF) Grant respectively. The City, continued to receive 48,685 from the 2015 Drug LEF GAP Funding Grant, and still received \$4,711 from the 2014 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 \$54,341 in 2015, \$152,910 in 2014, and \$134,561 in 2013. This year's total revenue from all sources was \$312,334 in 2015.

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 166 Woodrow Ave was sold in 2015 for \$88,000.

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

- The Fire department was awarded a Bureau of Workers Compensation safety grant in the amount of \$17,890 to pay for a 2015 Stryker Loading System.
- The Fire department was awarded a FEMA SAFER Grant 2014-2015 in the amount of \$607,999, for two years and it will pay for three fire fighters, also in 2013-2014 the city received a grant in the amount of \$359,174 for two years and it pays for two fire fighters to be added to the department. This addition of employees will allow the Fire department to operate two ambulance squads instead of one.

Other projects:

- The street lighting rate of millage was increased in the 2014 tax budget for collection in 2015 to 1.2 mills due to decreases in valuation of city property. A slight increase occurred in 2014 for collection in 2015. Prior to this, the city was at 1.1 mills. Cuyahoga County performed its six-year reappraisal of industry and residential property values in 2015. Due to the economy and housing foreclosure problems, the county estimated that the collections on real estate taxes for tax year 2015 would have a delinquency rate of at least 6.46%. Actual collections were better as stated below.

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
2014 for collection in 2015	2.238	2.081	2.113

The Tax Department utilized the innovation award winning on-line income tax preparation system for the past thirteen years throughout the 2015 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 hours a day. The program allows the taxpayer convenience of this preparation in the comfort of their home or office.

The Bedford Fire Department performed 1867 ambulance runs in the year 2015 and 1893 in 2014. The ambulance runs generated reimbursement revenue in the total amount of \$432,014 in 2015, \$414,024 in 2014, and \$418,560 in 2013. The City pays a 7% administrative billing fee to Great Lakes Billing Company on an annual basis.

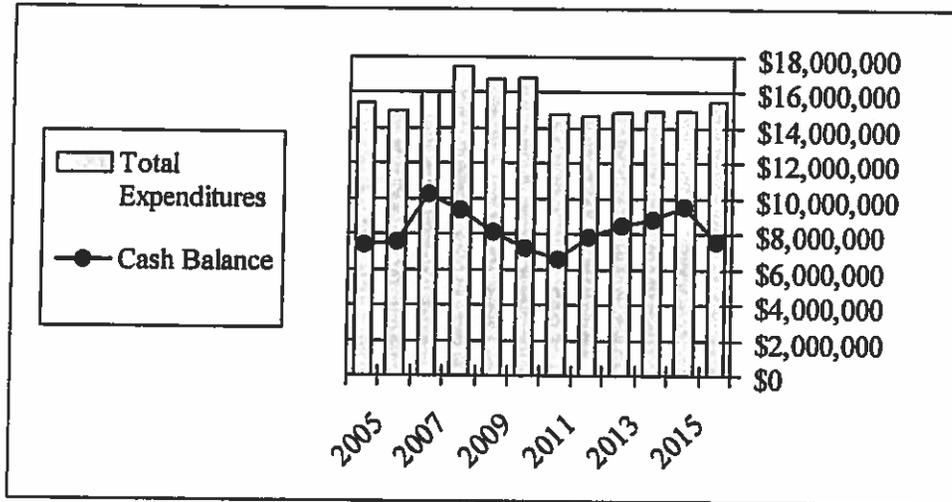
The City has been self-insured regarding employee Health Insurance costs for the past 21 years. In 2015 the City saved \$261,000 by being self-funded for health insurance. The City had its worst claims in the years 2013 and 2012. In 2015, and all but 4 other years, the net savings from this type of program 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 21 years is over \$1,804,468.

Financial Information

Long-term financial planning

As you can see from the following graph, the General Fund ended the year with a cash balance of \$7,605,528. The 2015 ending operating cash balance represented 49.12 percent of the total General Fund (GF) expenditures or 179 days of General Fund operating expenditures. This cash balance falls above the City’s General Fund Balance written policy and to the rating agencies of maintaining a minimum required balance of \$5.8 million dollars in the General Fund.



The City has completed an updated master and strategic plan for future projects and needs.

Accounting Policies and Budgetary Control

The City of Bedford utilizes automated governmental accounting software developed and licensed by Software Solutions Incorporated (SSI). This software controls budgetary, accounting, payroll and capital assets. The City utilizes a software package for utility billing developed by Fund Balance Inc.

The City of Bedford’s accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. These funds are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with the special regulations, restrictions, or limitations. Generally Accepted Accounting Principles (GAAP) determines the type of funds used.

The annual budget serves as the foundation for the City of Bedford’s financial planning and control. The level of budgetary control is at the department level. All non-fiduciary funds are budgeted annually. The City also controls its expenditures at levels of personal services and all other expenditures as required by the City’s Charter. The City did have amendments to the

original appropriations ordinance to account for new funds and increased grants received during 2015.

The Finance Director is authorized to transfer appropriations between line items within the personal services and all other expenditure levels within a department. Any increase in the total appropriation for a department or transfers between levels within a department must be approved by City Council. The City's fully automated financial system maintains the budgetary control through its purchase order/encumbrance feature. The purchase order, required before making any purchase, is reviewed for certification of the availability of funds and the estimated expenditure is encumbered against the available appropriation. Encumbrances, which would exceed the available appropriation, are not approved or recorded until City Council authorizes additional appropriations. Encumbrances do not lapse at year-end and are a reserve of fund equity, which is carried forward into the next year.

Some major budgetary initiatives that had a significant impact on the current financial statements:

- Reduced funding from the state revenue sources (inheritance taxes, local government funding) and slight reductions in valuation from real estate sales caused the city to reduce spending on capital items such as police cruisers and service department equipment (pickup truck and other trucks) needed for operations.
- Increased fees for building department and all other fees
- Decreased spending on Workers Compensation from retrospective rating savings in 2015,
- Dispatch center opened in 2015 and relieve city of these employees, some savings are anticipated in 2015 vs. buying new required equipment for 800 MHz communication system.
- Three fire employees all year under Safer Grant funding.
- Reduced estimates for income tax collections due to non-production of goods and no employees remaining from Ben Venue. Also accounted for 65 new employees from West-Ward Pharmaceuticals and 40 jobs from Art of Beauty.

Internal accounting and reporting control

As part of its continuing commitment to excellence in financial reporting, the City utilizes a fully integrated, computerized financial accounting, budgeting and reporting system. Because the system is integrated, the financial and budgetary information maintained by the system is available to the City's management on a daily basis. The timeliness and accuracy of the information provided by the City's accounting, budgeting and reporting system provides each member of the City's management with a solid, informed financial basis for daily decision-making, performance evaluation and planning.

Financial Policies that had significant impact on the current year's financial statements:

The mission of the City is to develop, maintain and implement financial accounting policies and procedures to protect and optimize the financial resources of the City. The City provides a sound accounting system for safeguarding the City's assets through the recording and reporting of financial transactions according to mandated laws and guidelines of Federal law, Ohio Revised Code, Generally Accepted Accounting Principles (GAAP), and the City of Bedford's Codified Ordinances. The departmental goals are to develop sound fiscal policies, provide solid fiscal management for the City, maintain reserves and fiscal integrity, and protect the assets of the citizens of Bedford.

General Fund Balance Policy

The City has a formal General Fund unassigned balance and reserve policy to maintain 15 percent of General Fund's appropriations. The current reserve is set at \$5.8 million and with other current available funds at \$1,805,528. This amount represented, as stated above a 49.12 percent fund balance to operating expenditures ratio. The \$5.8 million balance is reserved to cover any future negative changes to our largest taxpayers.

Debt Policy

The City has a debt policy, which has been utilized recently and analyzed yearly.

In 2014, 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 Aa3 and AA ratings from Moody's and Standard and Poor's, respectfully. The Moody's rating resulted in a downgrade while Standard and Poor's Inc. assigned a negative outlook on the City's Bonds. The Present Value savings as a percent 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.

In 2013, the City issued general obligation debt for streets, water and wastewater plant improvements. The City refunded the prior 2002 and 2002-2 bond issues. Our debt issues are in line with our debt capacity and in line with our affordability requirements. The City issued this debt for projects and improvements deemed necessary, timely, and affordable by the Administration and City Council.

Investment Policy

Cash management is a vital component in the City of Bedford's overall financial strategy. The primary objective of the City's investment activity is the preservation and the protection of investment principal. A prudent investment program is maintained to assure the overnight and over-the-weekend investments of all possible dollars, as well as longer term investments. In addition to the security of the investment, a major consideration is the timing of needed cash to pay City liabilities. Cash resources of all City funds are combined for maximum return and are invested in accordance with the Ohio Revised Code. The total investment income from governmental activities during 2015 was \$93,408, \$72,883 in 2014, and \$51,348 in 2013.

The City has established 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. See the notes to the financial statements for risk analysis and details of investments.

Independent Audit

In accordance with Ohio law an annual independent audit is required to be performed on all financial operations of the City. These audits are conducted by either the Auditor of the State of Ohio or, if the Auditor permits, an independent public accounting firm. The Auditor of State of Ohio's office performed these services for 2015, and an unqualified opinion is presented in the financial section.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) award a Certificate of Achievement for Excellence in Financial Reporting for a Comprehensive Annual Financial Report. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR), whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting standards and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The 2014 CAFR received the Certificate of Achievement and we believe our current report will conform to the requirements and standards of the Certificate of Achievement Program. Thus, we are submitting the 2015 Comprehensive Annual Report to the GFOA for award consideration.

GOALS FOR 2015

The following are goals that have been set for the Finance and Income Tax Department for the year 2015.

The City will contract with the Auditor of State for the year 2015. The State Auditor's office conducted the audit of the City for the years 2013, 2014. The Auditing Firm of Ciuni & Panichi conducted the audits prior to these years.

The City is preparing our 2015 annual financial report using Generally Accepted Accounting Principles (GAAP) and this report will include the GASB 77 disclosures on Tax abatement incentives and Letter of transmittal GFOA best practices disclosures on Business incentives, and GASB 67 and 68 Pension Liability and the effects creating negative net asset financial presentation (see below). 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 2015 accrual and modified accrual entries and the financial statements will be performed internally which again result in approximately \$10,000 savings to the city, 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 upload its tax 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 thirteenth year. Again in 2015, the Tax department will not be issuing tax forms to residents & businesses which has now saved approximately \$49,000 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 2015. 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 over \$400,000. The City will be required to change all collection processes to conform to HB 5 and follow state laws.

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. The city will need 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 2015. 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 over the counter and 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 2016, 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.

Acknowledgments

Successful preparation of a report of this scope depends upon the dedicated contribution of many employees. The sincere appreciation of those primarily responsible for its completion is extended to all contributors, but especially to those employees in the Department of Finance, to a greater extent Jonathan Lindow and the employees of the Local Government Services Section of the Auditor of State, which contributed significantly to the preparation of this report. Finally, the City Administration wants to extend its appreciation to the Mayor and City Council for their support and commitment to responsible fiscal reporting.

Postscript

The employees of the City of Bedford are proud of the community in which we work and live. We pledge our continued dedication to providing the highest possible level of service to the citizens of the City, and we commit ourselves to enhancing the quality of life that our residents have come to expect and enjoy.

Respectfully submitted,

Frank C. Gambosi, CPA
Finance Director



CASH AND UNENCUMBERED YEAR END BALANCES FOR THE YEARS 2015, 2014, 2013, 2012, and 2011
 Bonded Debt In these funds 2010, 2013 and 2014

FUND	CASH BALANCE		CASH BALANCE		CASH BALANCE		Difference		Difference		Difference
	12/31/2015	12/31/2014	12/31/2013	12/31/2012	12/31/2015	12/31/2014	12/31/2013	2015 vs 2014	2015 vs 2014	2015 vs 2014	
-General Purpose Funds											
GOVERNMENTAL FUND TYPES:											
110 GENERAL FUND *	\$1,805,528	\$3,745,263	\$2,993,736	\$2,624,031	\$1,678,550	\$3,592,893	\$2,910,222	\$2,531,304	\$2,531,304	\$5,800,000	(\$1,914,343)
111 General Fund Reserve	\$5,800,000	\$5,800,000	\$5,800,000	\$5,800,000	\$5,800,000	\$5,800,000	\$5,800,000	\$5,800,000	\$5,800,000	\$5,800,000	\$0
SPECIAL REVENUE FUNDS:											
200 COMMUNITY DEVELOPMENT BLOCK GRANT	\$69,930	\$46,983	\$148,669	\$48,222	\$61,330	\$46,983	\$148,669	\$44,922	\$44,922	\$5,800,000	\$14,348
201 ENTERPRISE ZONE	\$4,941	\$72,504	\$18,777	\$86,071	\$4,941	\$72,504	\$18,777	\$66,071	\$66,071	\$5,800,000	(\$87,562)
202 STATE HIGHWAY	\$149,413	\$131,539	\$126,739	\$130,391	\$149,413	\$126,363	\$126,739	\$130,391	\$130,391	\$5,800,000	\$23,050
203 INDIGENT DRIVERS ALCOHOL TREATMENT	\$230,664	\$240,695	\$206,934	\$181,599	\$230,664	\$240,695	\$206,934	\$181,599	\$181,599	\$5,800,000	(\$10,032)
204 RECREATION	\$122,085	\$170,764	\$206,051	\$200,522	\$101,893	\$153,949	\$203,465	\$198,732	\$198,732	\$5,800,000	(\$2,056)
205 SEAL NARCOTICS TASK FORCE	\$145,457	\$146,679	\$162,426	\$277,151	\$145,457	\$146,679	\$162,426	\$277,151	\$277,151	\$5,800,000	\$6,105
206 CEMETERY	\$98,576	\$90,471	\$82,171	\$73,296	\$98,468	\$90,364	\$82,171	\$73,296	\$73,296	\$5,800,000	\$603
207 ENFORCEMENT & EDUCATION FUND	\$4,445	\$3,842	\$3,018	\$2,147	\$4,445	\$3,842	\$3,018	\$2,147	\$2,147	\$5,800,000	(\$41,714)
208 STREET LIGHTING	\$140,555	\$182,268	\$250,004	\$284,266	\$140,555	\$182,268	\$250,004	\$284,266	\$284,266	\$5,800,000	\$19,534
209 STREET MAINTENANCE AND REPAIR	\$786,277	\$606,149	\$732,078	\$615,129	\$575,471	\$555,937	\$640,973	\$613,989	\$613,989	\$5,800,000	\$31,751
210 LAW ENFORCEMENT TRUST FUND	\$46,235	\$14,484	\$14,407	\$3,730	\$46,235	\$14,484	\$14,407	\$3,730	\$3,730	\$5,800,000	(\$1,771)
211 MOTOR VEHICLE LICENSE TAX	\$187,903	\$186,475	\$114,585	\$101,847	\$187,903	\$186,475	\$99,625	\$101,847	\$101,847	\$5,800,000	(\$16,051)
212 FIRE EQUIPMENT	\$141,855	\$173,638	\$240,760	\$261,076	\$139,480	\$155,531	\$82,888	\$255,123	\$255,123	\$5,800,000	(\$16,468)
213 GRANTS FUND	\$88,974	\$153,940	\$160,978	\$72,548	\$88,974	\$105,440	\$153,403	\$72,548	\$72,548	\$5,800,000	\$44,262
214 FIRE MEDIC LEVY FUND	\$109,569	\$63,999	\$24,577	\$65,810	\$103,538	\$59,276	\$23,906	\$52,594	\$52,594	\$5,800,000	\$0
215 HOUSING REHAB/ DEPT OF JUSTICE GRANTS	\$0	\$0	\$1,393	\$0	\$0	\$0	\$1,393	\$0	\$0	\$5,800,000	\$0
216 MUNI COURT CAPITAL IMPROVEMENT	\$354,705	\$287,217	\$228,108	\$811,503	\$354,705	\$287,217	\$228,108	\$811,503	\$811,503	\$5,800,000	\$67,468
217 HUD Housing Rehabilitation	\$0	\$20,084	\$14,998	\$37,428	\$0	\$20,084	\$14,998	\$37,428	\$37,428	\$5,800,000	(\$20,084)
218 Indigent Interlock	\$91,156	\$61,237	\$65,465	\$45,606	\$91,156	\$81,237	\$65,465	\$45,606	\$45,606	\$5,800,000	\$9,919
219 Safety Forces Levy	\$181,839	\$135,345	\$171,026	\$272,090	\$181,839	\$135,345	\$171,026	\$272,090	\$272,090	\$5,800,000	\$46,494
220 B.M.C. Legal Resource Fund	\$7,100	\$13,345	\$15,207	\$0	\$7,100	\$13,345	\$15,207	\$0	\$0	\$5,800,000	(\$6,244)
221 Refuse Fee Assessment Fund	\$168	\$0	\$0	\$0	\$168	\$0	\$0	\$168	\$168	\$5,800,000	\$168
TOTALS SPECIAL REVENUE FUNDS											
	\$2,961,849	\$2,821,655	\$2,988,370	\$3,550,432	\$2,621,738	\$2,591,217	\$2,713,603	\$3,525,033	\$3,525,033	\$5,800,000	\$30,521
DEBT SERVICE FUNDS:											
300 BOND RETIREMENT GENERAL OBLIGATION	\$221,147	\$215,361	\$138,357	\$112,729	\$221,147	\$215,361	\$138,357	\$112,729	\$112,729	\$5,800,000	\$5,786
304 BOND RETIREMENT SPECIAL ASSESSMENT	\$102,824	\$93,575	\$75,002	\$69,713	\$102,824	\$93,575	\$75,002	\$69,713	\$69,713	\$5,800,000	\$9,249
TOTALS DEBT SERVICE FUNDS											
	\$323,971	\$308,936	\$213,359	\$182,442	\$323,971	\$308,936	\$213,359	\$182,442	\$182,442	\$5,800,000	\$15,035
CAPITAL IMPROVEMENT FUNDS:											
400 MUNI COURT CAPITAL IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,800,000	\$0
401 BMC COC COMPUTER	\$42,769	\$57,498	\$97,571	\$142,554	\$42,769	\$57,498	\$97,571	\$142,554	\$142,554	\$5,800,000	(\$14,728)
402 BMC COMPUTER	\$10,332	\$30,037	\$16,813	\$0	\$10,332	\$30,037	\$16,813	\$0	\$0	\$5,800,000	(\$19,708)
403 CAPITAL IMPROVEMENT FUNDS:	\$84,424	\$609,859	\$723,435	\$411,431	\$59,206	\$598,807	\$654,230	\$407,367	\$407,367	\$5,800,000	(\$529,400)
TOTALS CAPITAL PROJECT FUNDS											
	\$137,526	\$687,395	\$837,819	\$553,985	\$112,308	\$676,142	\$768,614	\$549,921	\$549,921	\$5,800,000	(\$563,835)
TOTALS GOVERNMENTAL FUNDS											
	\$11,028,873	\$13,373,248	\$12,833,284	\$12,710,890	\$10,536,566	\$12,969,187	\$12,405,798	\$12,588,699	\$12,588,699	\$5,800,000	(\$2,432,821)
PROPRIETARY FUND TYPES:											
ENTERPRISE FUNDS:											
500 WATER	\$5,803,545	\$4,930,281	\$5,009,295	\$3,797,659	\$5,800,386	\$4,926,801	\$4,448,758	\$3,729,409	\$3,729,409	\$5,800,000	\$873,584
501 WASTE WATER	\$3,480,623	\$3,985,203	\$4,465,734	\$1,502,033	\$1,506,413	\$3,005,199	\$4,093,703	\$1,335,352	\$1,335,352	\$5,800,000	(\$1,499,786)

FUND	CASH BALANCE		CASH BALANCE		CASH BALANCE		Difference 2015 vs 2014	UNENCUMBERED BALANCE		UNENCUMBERED BALANCE		Difference 2015 vs 2014
	2015	2014	2013	2012	2015	2014		12/31/2013	12/31/2012			
502 REFUSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS ENTERPRISE FUNDS	\$9,284,168	\$8,915,484	\$9,475,029	\$5,299,693	\$7,306,798	\$7,932,001	\$368,984	\$8,542,461	\$5,084,761			(\$625,202)
TOTALS PROPRIETARY FUND TYPES	\$9,284,168	\$8,915,484	\$9,475,029	\$5,299,693	\$7,306,798	\$7,932,001	\$368,984	\$8,542,461	\$5,084,761			(\$625,202)
INTERNAL SERVICE FUNDS:												
600 HEALTH INSURANCE	\$248,071	\$346,825	\$282,977	\$303,302	\$241,066	\$346,825	(\$98,754)	\$290,877	\$303,302			(\$105,759)
TOTALS INTERNAL SERVICE FUND TYPES	\$248,071	\$346,825	\$292,977	\$303,302	\$241,066	\$346,825	(\$98,754)	\$290,877	\$303,302			(\$105,759)
FIDUCIARY FUND TYPES:												
EXPENDABLE TRUST FUNDS:												
700 CEMETERY TRUST	\$43,865	\$43,628	\$43,441	\$43,294	\$43,865	\$43,628	\$235	\$43,441	\$43,294			\$235
701 POLICE PENSION	\$157,090	\$171,592	\$191,933	\$137,771	\$157,090	\$171,592	(\$14,502)	\$181,933	\$137,771			(\$14,502)
702 FIRE PENSION	\$81,897	\$125,735	\$164,188	\$134,797	\$81,897	\$125,735	(\$43,838)	\$164,188	\$134,797			(\$43,838)
SUBTOTAL EXPENDABLE TRUST FUNDS	\$282,852	\$340,957	\$389,561	\$315,861	\$282,852	\$340,957	(\$58,105)	\$398,561	\$315,861			(\$58,105)
AGENCY FUNDS												
803 STATE INSPECTION FEES	\$112	\$88	\$50	\$237	\$0	\$0	\$24	\$0	\$0			\$0
805 SEALE UNFORFEITED FUND	\$147,258	\$170,740	\$0	\$0	\$147,258	\$170,740	(\$23,482)	\$0	\$0			(\$23,482)
SUBTOTAL AGENCY FUNDS	\$147,370	\$170,828	\$50	\$237	\$147,258	\$170,740	(\$23,458)	\$0	\$0			(\$23,482)
TOTAL FIDUCIARY FUND TYPES	\$430,222	\$511,784	\$399,612	\$316,098	\$430,110	\$511,697	(\$81,587)	\$398,561	\$315,861			(\$81,587)
TOTAL ALL FUNDS	\$20,991,335	\$23,147,343	\$23,000,901	\$18,629,984	\$18,514,541	\$21,759,710	(\$2,158,008)	\$21,638,998	\$18,272,624			(\$3,245,169)

FUND	DIFFERENCE REVENUE 2015-2014	RECEIPTS COLLECTED 2015	RECEIPTS COLLECTED 2014	RECEIPTS COLLECTED 2013	RECEIPTS COLLECTED 2012	2015 Transfers in
GOVERNMENTAL FUND TYPES:						
110 GENERAL FUND	(\$2,036,680)	13,461,003	15,499,684	15,166,394	15,402,701	\$ 82,730.54
SPECIAL REVENUE FUNDS:						
200 COMMUNITY DEVELOPMENT BLOCK GRANT	(\$1,980)	88,000	89,980	303,422	62,088	\$0.00
201 ENTERPRISE ZONE	(\$1,059)	6,096	7,155	6,657	8,534	\$ 105,000.00
202 STATE HIGHWAY	\$25,726	65,050	39,324	39,047	39,951	\$0.00
203 INDIGENT DRIVERS ALCOHOL TREATMENT	(\$14,959)	37,759	52,717	38,708	69,492	\$0.00
204 RECREATION	(\$6,927)	132,039	138,966	127,132	129,967	\$975,905.00
205 SEAL NARCOTICS TASK FORCE	(\$103,902)	312,334	416,237	458,768	388,910	\$0.00
206 CEMETERY	(\$21,313)	37,032	58,345	48,362	40,828	\$77,670.00
207 ENFORCEMENT & EDUCATION FUND	(\$222)	603	824	871	857	\$0.00
208 STREET LIGHTING	\$31,628	320,785	289,157	290,256	321,065	\$0.00
209 STREET MAINTENANCE AND REPAIR	\$15,028	497,819	482,792	483,335	496,760	\$229,166.63
210 LAW ENFORCEMENT TRUST FUND	\$34,284	34,450	166	14,533	182	\$0.00
211 MOTOR VEHICLE LICENSE TAX	\$1,379	88,229	86,850	84,778	83,918	\$0.00
212 FIRE EQUIPMENT	(\$126,195)	175,590	301,785	154,720	195,036	\$0.00
213 FOOD BANK/GRANT FUND	\$37,981	110,481	72,501	206,686	92,998	\$15,000.00
214 FIREMEDIC LEVY FUND	(\$14,005)	786,946	800,951	756,370	749,090	\$2,399,110.00
215 Housing Rehabilitation Fund/JUS DEPARTMENT OF JUSTICE FUND	\$279	3,621	3,342	3,064	1,544	\$0.00
216 MUNI COURT CAPITAL IMPROVEMENT	(\$6,221)	132,896	139,117	152,537	197,115	\$0.00
217 HUD HOUSING REHABILITATION	(\$13,500)	88,500	102,000	72,000	10,000	\$0.00
218 Indigent Interlock Fund	(\$3,122)	17,262	20,384	22,279	18,984	\$0.00
219 Safety Forces Levy	(\$5,942)	2,002,104	2,008,045	2,142,913	2,314,129	\$460,945.87
220 Legal Resource Fund	(\$662)	17,477	18,138	15,207	0	\$0.00
221 Refuse Fee Assessment Fund	\$168	168	0	0	0	\$0.00
TOTALS SPECIAL REVENUE FUNDS	(\$173,535)	4,955,241	5,128,776	5,421,644	5,221,459	4,262,798
DEBT SERVICE FUNDS:						
300 BOND RETIREMENT GENERAL OBLIGATION	(\$233,134)	845,166	1,078,300	959,509	996,646	\$ 407,955.00
304 BOND RETIREMENT SPECIAL ASSESSMENT	(\$7,679)	72,909	80,588	70,658	89,275	\$0.00
TOTALS DEBT SERVICE FUNDS	(\$240,813)	918,075	1,158,888	1,030,168	1,085,922	\$ 407,955.00
CAPITAL IMPROVEMENT FUNDS:						
400 MUNI COURT CAPITAL IMPROVEMENT	\$0	0	0	0	25,967	\$0.00
401 BMC COC Computer Fund	\$33,100	89,639	56,539	57,372	51,462	\$0.00
402 BMC Computer Fund	(\$892)	17,668	18,560	17,713	0	\$0.00
403 CAPITAL IMPROVEMENT FUND	(\$57,962)	1,364	59,326	27,938	59,174	\$0.00
TOTALS CAPITAL PROJECT FUNDS	(\$25,754)	108,671	134,424	103,024	136,604	0
TOTALS GOVERNMENTAL FUNDS	(\$2,478,782)	19,442,990	21,921,772	21,721,230	21,846,685	4,753,483

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

FUND	DIFFERENCE REVENUE 2015-2014	RECEIPTS COLLECTED 2015	RECEIPTS COLLECTED 2014	RECEIPTS COLLECTED 2013	RECEIPTS COLLECTED 2012	2015 Transfers in
PROPRIETARY FUND TYPES:						
ENTERPRISE FUNDS:						
500 WATER	(\$203,095)	4,257,521	4,460,616	4,904,514	5,432,275	\$0.00
501 WASTE WATER	\$72,089	2,375,070	2,302,980	2,833,506	2,691,374	\$0.00
TOTALS ENTERPRISE FUNDS	(\$131,006)	6,632,590	6,763,596	7,738,021	8,123,648	0
TOTALS PROPRIETARY FUND TYPES	(\$131,006)	6,632,590	6,763,596	7,738,021	8,123,648	0
INTERNAL SERVICE FUNDS						
600 HEALTH INSURANCE FUND	(\$233,742)	2,621,264	2,855,005	3,008,287	2,894,596	\$0.00
TOTALS INTERNAL SERVICE FUND TYPES	(\$233,742)	2,621,264	2,855,005	3,008,287	2,894,596	0
FIDUCIARY FUND TYPES:						
EXPENDABLE TRUST FUNDS:						
700 CEMETERY TRUST	\$46	235	189	147	236	\$0.00
701 POLICE PENSION	(\$1,633)	68,851	70,484	75,041	83,630	\$365,562.12
702 FIRE PENSION	(\$1,633)	68,851	70,484	75,041	83,630	\$433,192.50
SUBTOTAL EXPENDABLE TRUST FUNDS	(\$3,220)	137,937	141,158	150,228	167,496	\$ 798,754.62
AGENCY FUNDS						
802 BID BONDS (TRUST AND AGENCY)	\$0	0	0	0	0	\$0.00
805 SEALE UNFORFEITED FUND	(\$238,229)	25,538	263,767	0	0	\$0.00
803 STATE INSPECTION FEE FUND	(\$289)	894	1,183	1,597	929	\$0.00
SUBTOTAL AGENCY FUNDS	(\$238,518)	26,432	264,950	1,597	929	0
TOTAL FIDUCIARY FUND TYPES	(\$241,739)	164,369	406,108	151,826	166,425	798,755
TOTAL ALL FUNDS	(\$3,085,268)	28,861,213	31,946,482	32,619,363	33,033,354	5,552,238
TOTAL ALL FUNDS and transfers in						
Transfers In/advances		34,413,451.10	40,690,722.68	46,481,100.23	38,436,573.26	
Bond Proceeds		5,552,237.66	5,675,328.09	6,920,345.91	5,403,219.48	
		0.00	3,066,912.90	6,951,391.47	0.00	
		0.00	0.30	0.00	0.00	

CITY OF BEDFORD, OHIO
REVENUE SOURCES COMPARISON 2015, 2014, 2013, AND 2012

SOURCE ALL FUNDS	2015		2014		2013		2012		PERCENT TO TOTAL		PERCENT TO TOTAL		PERCENT TO TOTAL		2014 vs 2013		2014	
	AMOUNT	AMOUNT	2015	2014	2013	2015 vs 2014	Material variances	Difference	2014 vs 2013	Material variances	Difference	Material variances						
CITY INCOME TAX	8,352,821	10,698,588	10,156,849	10,294,721	10,156,849	10,294,721	10,294,721	26.15%	33.48%	31.14%	(2,343,767)	1	1	539,739	1	539,739	1	539,739
WATER COLLECTIONS	4,188,920	4,399,854	4,844,235	4,687,823	4,844,235	4,687,823	4,687,823	13.11%	13.77%	14.85%	(210,834)	2	2	(444,381)	2	(444,381)	2	(444,381)
HEALTH INSURANCE FUND	2,621,284	2,855,005	3,007,902	2,873,417	3,007,902	2,873,417	2,873,417	8.21%	8.94%	9.22%	(233,742)	3	3	(152,887)	3	(152,887)	3	(152,887)
SEWER COLLECTIONS	2,350,488	2,279,244	2,502,411	2,357,365	2,502,411	2,357,365	2,357,365	7.36%	7.13%	7.67%	71,253	4	4	(223,167)	4	(223,167)	4	(223,167)
PROPERTY TAX (REAL ONLY EXCLUDES FIRE & SAFETY)	2,247,705	2,253,078	2,405,835	2,597,804	2,405,835	2,597,804	2,597,804	7.04%	7.05%	7.38%	(5,372)	5	5	(152,758)	5	(152,758)	5	(152,758)
COURT COSTS FINES AND REIMBURSEMENTS	2,201,043	2,095,681	2,174,708	2,081,609	2,174,708	2,081,609	2,081,609	6.88%	6.56%	6.67%	105,361	5	5	(79,026)	5	(79,026)	5	(79,026)
SAFETY FORCES LEVY	2,000,478	2,006,859	2,141,193	2,312,046	2,141,193	2,312,046	2,312,046	6.26%	6.28%	6.56%	(6,180)	5	5	(134,534)	5	(134,534)	5	(134,534)
FIREMEDIC LEVY PROPERTY TAX	629,357	631,308	673,634	727,385	673,634	727,385	727,385	1.97%	1.98%	2.07%	(1,951)	5	5	(42,325)	5	(42,325)	5	(42,325)
GASOLINE TAX	440,953	438,309	423,731	430,189	423,731	430,189	430,189	1.38%	1.37%	1.30%	2,644	5	5	14,577	5	14,577	5	14,577
AMBULANCE FEES	432,014	414,024	418,560	436,301	418,560	436,301	436,301	1.35%	1.30%	1.28%	17,980	5	5	(4,538)	5	(4,538)	5	(4,538)
LOCAL GOVERNMENT FUND	342,131	336,052	273,089	458,494	273,089	458,494	458,494	1.07%	1.05%	0.84%	6,079	5	5	62,982	5	62,982	5	62,982
STREET LIGHTING ASSESSMENT	320,785	288,491	289,654	319,768	289,654	319,768	319,768	1.00%	0.98%	0.89%	32,284	5	5	(1,163)	5	(1,163)	5	(1,163)
SEAL NARCOTICS TASK FORCE	312,334	416,237	459,768	388,910	459,768	388,910	388,910	0.98%	1.30%	1.41%	(103,902)	6	6	(42,531)	6	(42,531)	6	(42,531)
INDIRECT COST CHARGES	300,000	300,000	300,000	150,000	300,000	150,000	150,000	0.94%	0.94%	0.92%	0	6	6	0	6	0	6	0
Rental Fees/FEMA GRANTS/JOEMA GRANTS	265,681	238,716	158,325	275,604	158,325	275,604	275,604	0.83%	0.75%	0.49%	26,985	6	6	80,390	6	80,390	6	80,390
BUILDING FEES	203,460	196,703	223,598	195,323	223,598	195,323	195,323	0.84%	0.82%	0.69%	6,757	6	6	(26,893)	6	(26,893)	6	(26,893)
AUTO LICENSE FEES	181,439	167,696	179,695	180,714	179,695	180,714	180,714	0.57%	0.52%	0.55%	13,744	6	6	(11,989)	6	(11,989)	6	(11,989)
HUD HOUSE SALES	176,500	102,000	72,000	10,000	72,000	10,000	10,000	0.55%	0.32%	0.22%	74,500	6	6	30,000	6	30,000	6	30,000
MISCELLANEOUS-OTHER	161,129	207,252	126,979	107,815	126,979	107,815	107,815	0.50%	0.85%	0.39%	(46,123)	6	6	80,273	6	80,273	6	80,273
CABLE FEES	155,833	145,611	152,317	160,012	152,317	160,012	160,012	0.49%	0.46%	0.47%	10,222	6	6	(6,706)	6	(6,706)	6	(6,706)
MUNI COURT SPECIAL PROGRAMS	131,184	138,242	151,864	193,708	151,864	193,708	193,708	0.41%	0.43%	0.38%	(8,749)	6	6	11,585	6	11,585	6	11,585
RECREATION	131,184	138,103	126,518	128,759	126,518	128,759	128,759	0.41%	0.43%	0.38%	(8,749)	6	6	23,104	6	23,104	6	23,104
MUNI COURT CAPITAL Resource, BMC COC-Cor	124,563	113,123	90,018	76,821	90,018	76,821	76,821	0.39%	0.20%	0.24%	11,440	6	6	(11,913)	6	(11,913)	6	(11,913)
PRISONER REIMBURSEMENT, POLICE ALARMS	104,343	64,965	76,877	70,270	76,877	70,270	70,270	0.33%	0.20%	0.16%	39,378	6	6	21,535	6	21,535	6	21,535
INTEREST	93,408	72,883	51,348	56,588	51,348	56,588	56,588	0.29%	0.23%	0.22%	20,525	6	6	6,386	6	6,386	6	6,386
Grants 213 US DEPT OF JUSTICE GRANTS, DARI	72,080	241,245	234,880	67,696	234,880	67,696	67,696	0.23%	0.78%	0.72%	(189,165)	6	6	21,535	6	21,535	6	21,535
Police/Fire/Rec Donations/Walton hills ambulance f	38,401	15,630	44,041	25,803	44,041	25,803	25,803	0.12%	0.05%	0.14%	22,771	6	6	(28,411)	6	(28,411)	6	(28,411)
INDIGENT DRIVERS ALCOHOL	36,782	51,993	38,266	68,848	38,266	68,848	68,848	0.12%	0.16%	0.12%	(15,212)	6	6	13,727	6	13,727	6	13,727
CEMETERY FEES	36,650	58,065	51,182	40,450	51,182	40,450	40,450	0.11%	0.18%	0.16%	(21,415)	6	6	6,893	6	6,893	6	6,893
ASSET SALES/HOSPITAL PROCEEDS	34,358	6,120	6,719	32,888	6,719	32,888	32,888	0.11%	0.02%	0.02%	28,235	6	6	(599)	6	(599)	6	(599)
SPECIAL ASSESSMENT TAXES	29,097	33,498	32,286	127,390	32,286	127,390	127,390	0.09%	0.10%	0.10%	(4,401)	6	6	1,211	6	1,211	6	1,211
BOND SALES/IRS BAB'S	28,521	0	43,182	54,267	43,182	54,267	54,267	0.08%	0.00%	0.13%	26,521	6	6	(43,182)	6	(43,182)	6	(43,182)
SEALE DRUG UNFORFEITED FUNDS	25,538	283,767	0	0	0	0	0	0.08%	0.83%	0.00%	(238,229)	6	6	263,767	6	263,767	6	263,767
Credit Card Reimb/WALTON HILLS CONTRACT 2	23,464	24,043	23,252	28,460	23,252	28,460	28,460	0.07%	0.08%	0.07%	(579)	6	6	791	6	791	6	791
LIQUOR, CIGARETTE TAXES, HOTEL	22,168	17,259	18,268	19,747	18,268	19,747	19,747	0.07%	0.05%	0.06%	4,908	6	6	(1,009)	6	(1,009)	6	(1,009)
Muni Court Indigent Interlock OVI fund	18,889	20,145	22,147	18,808	22,147	18,808	18,808	0.05%	0.06%	0.07%	(3,266)	6	6	(2,002)	6	(2,002)	6	(2,002)
INHERITANCE TAX	12,923	69,719	278,169	184,628	278,169	184,628	184,628	0.04%	0.22%	0.85%	(56,796)	6	6	(208,450)	6	(208,450)	6	(208,450)
REIMBURSEMENT-DAMAGES	9,045	4,460	2,501	27,871	2,501	27,871	27,871	0.03%	0.01%	0.01%	4,565	6	6	1,959	6	1,959	6	1,959
SPECIAL ASSESSMENT Housing Rehab	3,621	3,342	3,064	1,544	3,064	1,544	1,544	0.01%	0.01%	0.01%	279	6	6	279	6	279	6	279
C.A.T. Tax - no fire medic levy, no safety forces lev;	2,844	5,888	0	11,377	0	11,377	11,377	0.01%	0.02%	0.00%	(2,844)	6	6	5,888	6	5,888	6	5,888
BIRTH & DEATH	1,332	43,770	36,033	31,520	36,033	31,520	31,520	0.00%	0.14%	0.11%	(42,436)	6	6	7,737	6	7,737	6	7,737
STATE UTILITY REIMB P/P	169	338	338	678	338	678	678	0.00%	0.00%	0.00%	(169)	6	6	0	6	0	6	0
COMMUNITY DEVELOP. GRANT	0	89,980	303,422	62,098	303,422	62,098	62,098	0.00%	0.28%	0.93%	(89,980)	6	6	(213,442)	6	(213,442)	6	(213,442)
TANGIBLE TAX	0	1,586	1,508	514	1,508	514	514	0.00%	0.00%	0.00%	(1,586)	6	6	89	6	89	6	89
ISSUE 1&2 LOANS (OHIO) -OWDA, OPWC, coun	0	0	0	726,239	0	726,239	726,239	0.00%	0.00%	0.00%	0	6	6	0	6	0	6	0
TOTAL	\$28,861,213	\$31,946,482	\$32,619,363	\$33,067,872	\$32,619,363	\$33,067,872	\$33,067,872	90.34%	100.00%	100.00%	(3,065,269)	7	7	(672,881)	7	(672,881)	7	(672,881)
TRANSFERS IN	5,552,238.00	5,675,328.09	6,920,346	5,403,219	6,920,346	5,403,219	5,403,219	100.00%	100.00%	100.00%	(123,080)	7	7	(1,245,018)	7	(1,245,018)	7	(1,245,018)
Bond SALES	0.00	3,068,912.90	6,951,391	0	6,951,391	0	0	0.00%	0.00%	0.00%	(3,068,913)	7	7	(3,882,478)	7	(3,882,478)	7	(3,882,478)

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	
	2015-2014	2014-2013	2013-2012	2012-2011	2011-2010	2015	2014	2013	2012	2011	PAID	PAID
110 GENERAL FUND	\$460,518	(\$117,407)	(\$214,069)	\$493,287	\$343,224	\$10,086,027	\$9,625,509	\$9,742,916	\$9,956,985	\$9,463,898		
SPECIAL REVENUE FUNDS:												
200 COMMUNITY DEVELOPMENT BLOCK GRANT	\$33,386	(\$171,310)	(\$56,085)	\$103,612	(\$841,612)	\$65,052	\$31,866	\$202,976	\$259,081	\$155,449		
201 ENTERPRISE ZONE	(\$63,625)	(\$82,168)	\$33,470	\$25,337	(\$15,191)	\$178,658	\$242,283	\$324,451	\$280,981	\$265,644		
202 STATE HIGHWAY	\$12,651	(\$8,174)	\$198	(\$16,478)	(\$31,022)	\$47,175	\$34,524	\$42,898	\$42,500	\$58,978		
203 INDIGENT DRIVERS ALCOHOL TREATMENT	\$28,835	\$5,583	\$8,480	(\$18,479)	\$7,392	\$47,791	\$18,956	\$13,373	\$4,893	\$23,372		
204 RECREATION	\$10,600	\$70,170	(\$60,791)	(\$24,375)	\$29,883	\$1,158,823	\$1,146,023	\$1,075,853	\$1,136,644	\$1,161,019		
205 SEAL NARCOTICS TASK FORCE	(\$118,427)	(\$141,509)	\$80,210	\$159,108	(\$148,566)	\$313,556	\$431,983	\$573,493	\$493,283	\$334,174		
206 CEMETERY	(\$11,940)	\$1,300	(\$2,977)	\$8,658	\$6,453	\$108,597	\$120,537	\$119,237	\$122,214	\$113,556		
207 ENFORCEMENT & EDUCATION FUND	\$0	\$0	\$0	\$0	(\$578)	\$0	\$0	\$0	\$0	\$0		
208 STREET LIGHTING	\$5,606	\$32,375	\$7,587	(\$10,051)	(\$26,366)	\$362,499	\$358,893	\$324,518	\$316,930	\$326,981		
209 STREET MAINTENANCE AND REPAIR	(\$105,529)	\$146,500	(\$63,375)	(\$117,842)	(\$66)	\$544,858	\$650,387	\$503,887	\$567,261	\$685,104		
210 LAW ENFORCEMENT TRUST FUND	\$2,600	(\$3,766)	\$1,150	(\$14,879)	\$4,163	\$2,689	\$80	\$3,856	\$2,706	\$17,584		
211 MOTOR VEHICLE LICENSE TAX	\$71,840	(\$57,081)	(\$76,163)	\$65,203	\$0	\$86,800	\$14,980	\$72,040	\$148,203	\$93,000		
212 FIRE EQUIPMENT	(\$160,592)	\$191,468	(\$68,866)	\$19,488	\$9,829	\$179,452	\$340,044	\$148,576	\$217,442	\$197,975		
213 GRANTS FUND	\$87,159	(\$38,718)	\$4,333	(\$59,605)	\$25,712	\$190,447	\$93,288	\$132,008	\$127,674	\$187,279		
214 FIREMEDIC LEVY	(\$77,128)	\$80,010	(\$2,567)	\$259,510	(\$66,977)	\$3,140,486	\$3,217,614	\$3,137,603	\$3,140,170	\$2,880,660		
215 Housing Rehab /US DEPT OF JUSTICE GRANTS	\$0	\$0	\$0	\$0	(\$5,015)	\$0	\$0	\$0	\$0	\$0		
216 MUNI COURT CAPITAL IMPROVEMENT FUND	(\$14,400)	(\$479)	\$36,143	(\$10,945)	\$6,208	\$21,284	\$35,664	\$36,143	\$0	\$10,945		
217 HUD HOUSING REHABILITATION	\$7,560	(\$15,589)	(\$18,534)	\$12,541	(\$50,841)	\$29,474	\$21,914	\$37,503	\$58,038	\$43,497		
218 Indigent - Interlock Scram Fund	\$2,730	\$2,192	(\$4,096)	\$6,516	\$0	\$7,342	\$4,612	\$2,420	\$6,516	\$6,516		
219 Safety Forces Levy	(\$65,636)	(\$19,199)	\$20,506	(\$98,767)	\$113,820	\$2,416,555	\$2,482,192	\$2,501,391	\$2,480,885	\$2,579,651		
220 BMC Legal Resource Fund	\$3,721	\$20,000	\$0	\$0	\$0	\$23,721	\$20,000	\$0	\$0	\$0		
221 REFUSE Fee Assessment Fnd	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
TOTALS SPECIAL REVENUE FUNDS	(\$340,580)	\$11,604	(\$161,377)	\$278,532	(\$982,994)	\$8,923,048	\$9,263,629	\$9,252,024	\$9,413,401	\$9,134,870		
DEBT SERVICE FUNDS:												
300 BOND RETIREMENT GENERAL OBLIGATION	(\$30,979)	\$61,930	(\$60,185)	\$139,600	\$87,198	\$1,247,335	\$1,278,313	\$1,216,383	\$1,276,568	\$1,136,967		
304 BOND RETIREMENT SPECIAL ASSESSMENT	\$1,845	(\$3,355)	(\$19,330)	(\$4,330)	\$6,295	\$63,660	\$62,015	\$65,370	\$84,700	\$89,030		
TOTALS DEBT SERVICE FUNDS	(\$29,334)	\$58,575	(\$79,515)	\$135,270	\$93,494	\$1,310,995	\$1,340,328	\$1,281,753	\$1,361,268	\$1,225,997		
CAPITAL IMPROVEMENT FUNDS:												
400 MUNI COURT CAPITAL IMPROVEMENT	\$0	\$0	(\$31,707)	(\$165,361)	\$71,768	\$0	\$0	\$0	\$31,707	\$197,068		
401 BMC COC Computer Fund	\$7,755	(\$5,743)	(\$36,924)	\$139,279	\$0	\$104,367	\$98,612	\$102,355	\$139,279	\$0		
402 BMC Computer Fund	\$32,038	\$4,436	\$900	\$0	\$0	\$37,374	\$5,336	\$900	\$0	\$0		
403 CAPITAL IMPROVEMENT FUND	\$353,898	(\$1,050,745)	\$889,055	(\$803,052)	(\$497,893)	\$526,789	\$172,901	\$1,223,646	\$334,591	\$1,137,642		
TOTALS CAPITAL PROJECT FUNDS	\$393,691	(\$1,052,052)	\$821,324	(\$829,133)	(\$426,125)	\$668,540	\$274,849	\$1,326,901	\$505,577	\$1,334,710		
TOTALS GOVERNMENTAL FUNDS	\$484,296	(\$1,099,281)	\$366,364	\$77,956	(\$372,402)	\$20,988,611	\$20,504,315	\$21,603,595	\$21,237,231	\$21,159,275		

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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	
	2015-2014	2014-2013	2013-2012	2012-2011	2011-2010	2015 PAID	2014 PAID	2013 PAID	2012 PAID	2011 PAID	2015 PAID	2011 PAID
PROPRIETARY FUND TYPES:												
ENTERPRISE FUNDS:												
500 WATER												
501 WASTE WATER	(\$1,160,863) \$96,270	\$472,231 (\$274,979)	(\$676,052) (\$154,084)	\$61,617 (\$155,105)	(\$63,395) \$707,818	\$3,384,256 \$2,879,650	\$4,545,120 \$2,783,381	\$4,072,888 \$3,098,359	\$4,748,940 \$3,212,443	\$4,687,323 \$3,367,549		
TOTALS ENTERPRISE FUNDS	(\$1,064,594)	\$187,253	(\$830,136)	(\$93,489)	\$644,423	\$6,263,907	\$7,328,500	\$7,131,247	\$7,961,383	\$8,054,872		
TOTALS PROPRIETARY FUND TYPES	(\$1,064,594)	\$187,253	(\$830,136)	(\$93,489)	\$644,423	\$6,263,907	\$7,328,500	\$7,131,247	\$7,961,383	\$8,054,872		
INTERNAL SERVICE FUNDS												
600 HEALTH INSURANCE FUND	(\$81,139)	(\$217,456)	(\$13,422)	\$661,601	\$421,877	\$2,720,017	\$2,801,156	\$3,018,612	\$3,032,034	\$2,370,434		
TOTALS INTERNAL SERVICE FUNDS	(\$81,139)	(\$217,456)	(\$13,422)	\$661,601	\$421,877	\$2,720,017	\$2,801,156	\$3,018,612	\$3,032,034	\$2,370,434		
EXPENDABLE TRUST FUNDS:												
700 CEMETERY TRUST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
701 POLICE PENSION	(\$35,618)	(\$31,607)	\$8,719	(\$13,832)	(\$5,071)	\$448,916	\$484,534	\$516,141	\$456,422	\$470,254		
702 FIRE PENSION	(\$41,481)	(\$10,371)	\$77,177	\$29,623	(\$3,129)	\$545,881	\$587,362	\$597,733	\$520,556	\$490,933		
SUBTOTAL EXPENDABLE TRUST FUNDS	(\$77,099)	(\$41,978)	\$136,896	\$15,790	(\$8,200)	\$994,797	\$1,071,896	\$1,113,874	\$976,978	\$961,187		
AGENCY FUNDS												
805 SEALE UNFORFEITED FUND	(\$44,007)	\$93,027	\$0	\$0	\$0	\$49,020	\$93,027	\$0	\$0	\$0	\$0	\$0
803 STATE INSPECTION FEE	(\$276)	(\$638)	\$1,055	(\$163)	(\$420)	\$869	\$1,146	\$1,784	\$729	\$892		
SUBTOTAL AGENCY FUNDS	(\$44,284)	\$92,389	\$1,055	(\$163)	(\$420)	\$49,889	\$94,173	\$1,784	\$729	\$892		
TOTAL FIDUCIARY FUND TYPES	(\$121,383)	\$50,411	\$137,952	\$15,627	(\$8,620)	\$1,044,686	\$1,166,069	\$1,115,658	\$977,706	\$962,079		
TOTAL ALL FUNDS	(\$782,819)	(\$1,069,073)	(\$339,242)	\$661,695	\$85,278	\$31,017,221	\$31,800,040	\$32,889,113	\$33,208,355	\$32,546,660		
ADD: Bond Construction Costs/escrow payments												
Add: Transfers out												
EXPENDITURES												
Revenues												
DIFFERENCE						\$0	\$3,068,913	\$3,466,735	\$0	\$0		
						\$5,552,238	\$5,675,328	\$6,920,346	\$5,403,219	\$6,019,510		
						\$36,569,459	\$40,544,281	\$43,256,183	\$38,611,575	\$38,566,171		
						\$28,861,212	\$31,946,482	\$32,619,363	\$38,611,575	\$38,350,973		
						(\$2,156,008)	\$146,442	(\$249,750)	\$0	(\$215,199)		

CITY OF BEDFORD, OHIO		RECAP OF EXPENSES BY DEPARTMENT						
For the years 2014, 2013, 2012, 2011, and 2010		2015	2014	2013	2012	2015 VS 2014	2014 VS 2013	2013 VS 2012
EXPENDITURE	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	DIFFERENCE	DIFFERENCE	DIFFERENCE
600 9403 HEALTH INSURANCE RESERVE FUND	2,720,017	2,801,156	3,018,612	3,032,034	-81,139	-217,456	-13,422	
700 2520 CEMETERY TRUST	0	0	0	0	\$0	\$0	\$0	
701 1720 POLICE PENSION	448,916	484,534	518,141	456,422	-35,618	-31,607	\$59,719	
702 1730 FIRE PENSION	545,881	507,362	597,733	520,556	-41,481	-10,371	\$77,177	
803 4808 STATE INSPECTION FEES PAID	869	1,146	1,784	729	-276	-638	\$1,055	
805 3510 SEALE UNFORFEITED Fund	49,020	93,027	0	0	-44,007	\$93,027	\$0	
TOTAL	31,017,221	31,800,040	32,869,113	33,208,355	-782,819	-1,069,073	-339,242	
TRANSFERS OUT	\$36,589,458.60	\$40,544,281.00	\$43,256,193.84	\$38,611,574.65	-\$3,974,822	-\$2,711,913	\$4,644,619	
Bonded debt expenditures	\$0	\$5,675,328	\$6,920,346	\$5,403,219	-\$5,552,238	-\$1,245,018	\$1,517,127	
		\$0	\$3,068,913	\$3,466,735	-\$3,068,913	-\$397,822	\$3,466,735	

CITY OF BEDFORD, OHIO									
EXPENDITURE COMPARISON 2014, 2013, 2012, and 2011									
	ANALYTICAL	2015	2014	2013	2012	PERCENT	PERCENT	PERCENT	PERCENT
	DIFFERENCE	AMOUNT	AMOUNT	AMOUNT	AMOUNT	TO TOTAL	TO TOTAL	TO TOTAL	TO TOTAL
						2014	2013	2012	2012
EXPENDITURE									
SALARIES EXCLUDING COURT EMPLOYEES #3000's	1	\$9,826,302	\$10,378,531	\$10,339,498	\$9,902,613	25.60%	23.90%	25.65%	25.65%
Transfers Out/CITY HALL COSTS LAND/BUILDING 407 Fund	2	-\$123,080	\$5,552,238	\$6,920,346	\$5,403,219	14.00%	16.00%	13.99%	13.99%
EMPLOYEE FRINGE BENEFITS EXCL COURT* #4000's		\$52,701	\$3,249,470	\$4,589,878	\$3,611,437	7.88%	10.81%	9.35%	9.35%
LESS: BOND ISSUE REFINANCING DEBT&COSTS	3	-\$3,068,913	\$0	\$3,068,913	\$0	7.57%	0.00%	0.00%	0.00%
HOSPITALIZATION COSTS fund 800		-\$81,139	\$2,720,017	\$2,801,156	\$3,032,034	6.91%	6.98%	7.85%	7.85%
WATER PAYMENTS TO CLEVELAND #5250	4	-\$509,232	\$2,122,222	\$2,631,455	\$2,511,760	6.49%	6.21%	6.51%	6.51%
DEBT RETIREMENT		-\$71,238	\$2,226,611	\$2,297,849	\$2,856,825	5.67%	6.60%	7.82%	7.82%
COURT EXPENDITURES INCLUDING FRINGES #7130		\$50,456	\$2,166,205	\$2,115,749	\$2,117,133	5.22%	4.89%	5.35%	5.35%
POLICE AND FIRE PENSION		-\$77,089	\$984,797	\$1,071,866	\$976,978	2.84%	2.58%	2.53%	2.53%
REFUSE HAULING 110-5170-5900		-\$11,853	\$704,208	\$716,061	\$693,828	1.77%	1.62%	1.80%	1.80%
WATER IMPROVEMENT EXPENDITURES	5	-\$539,856	\$88,103	\$607,958	\$1,515,983	1.50%	3.50%	0.44%	0.44%
WASTEWATER TREATMENT IMPROVEMENTS	6	\$234,269	\$809,681	\$575,412	\$478,608	1.42%	1.61%	1.24%	1.24%
Payments to SECC	7	\$419,376	\$0	\$0	\$0				
PROFESSIONAL SERVICES 5350		-\$82,490	\$381,219	\$463,709	\$321,084	1.14%	0.97%	0.83%	0.83%
SEAL NARCOTICS GRANT EXPENDITURES		-\$69,407	\$362,576	\$431,983	\$493,283	1.07%	1.33%	1.28%	1.28%
Chemicals #6300		-\$20,298	\$359,886	\$380,186	\$392,427	0.94%	0.91%	0.85%	0.85%
STREET LIGHTING		\$5,906	\$362,489	\$356,893	\$324,518	0.88%	0.75%	0.82%	0.82%
SUPPLIES, MISCELLANEOUS-OTHER		\$42,087	\$356,125	\$314,028	\$387,984	0.77%	0.90%	0.96%	0.96%
RENTS, LEASES, & MAINT. 5750		-\$49,827	\$282,888	\$312,513	\$283,369	0.77%	0.66%	0.62%	0.62%
Indirect Costs 500,501		\$0	\$300,000	\$300,000	\$300,000	0.74%	0.69%	0.39%	0.39%
FIRE EQUIPMENT / FEMA OEMA GRANT EXPENSES	8	-\$184,070	\$130,741	\$294,811	\$170,619	0.73%	0.34%	0.44%	0.44%
Electric 6201		\$30,547	\$282,029	\$321,829	\$268,707	0.70%	0.74%	0.69%	0.69%
Other Contractual 5900,5901,5904		-\$5,008	\$224,378	\$223,886	\$215,174	0.55%	0.54%	0.56%	0.56%
VEHICLE EQUIP, VEHICLE REPAIR & TOOLS (7020)		-\$19,989	\$208,452	\$222,440	\$189,833	0.55%	0.46%	0.47%	0.47%
FUEL 6200		-\$91,087	\$118,055	\$209,142	\$167,725	0.52%	0.39%	0.55%	0.55%
INSURANCE #5650		\$7,646	\$177,538	\$185,182	\$152,567	0.46%	0.35%	0.42%	0.42%
CAPITAL PROJECTS-400 FUNDS		-\$65,553	\$238,454	\$172,901	\$1223,845	0.43%	2.83%	1.14%	1.14%
SALT only #6300		\$55,893	\$223,976	\$168,083	\$146,828	0.41%	0.34%	0.37%	0.37%
Refunds #6300		-\$15,825	\$146,588	\$164,212	\$105,195	0.41%	0.24%	0.51%	0.51%
STREET & SIDEWALK IMPROVEMENTS 403,209,200	9	\$150,853	\$288,452	\$118,599	\$143,470	0.29%	0.33%	0.48%	0.48%
COUNTY AUDITOR DEDUCTIONS -7182		-\$7,701	\$87,667	\$95,368	\$71,463	0.24%	0.17%	0.36%	0.36%
PUBLIC GRANT EXPENDITURES 213		\$97,159	\$190,447	\$93,288	\$132,008	0.23%	0.31%	0.33%	0.33%
TRAVEL & TUITION-TRAINING #5100, 5150		-\$13,925	\$88,689	\$82,614	\$67,902	0.20%	0.17%	0.17%	0.17%
Natural gas 6202		-\$18,618	\$56,912	\$75,530	\$63,197	0.19%	0.15%	0.16%	0.16%
Phones 5751		\$5,221	\$79,402	\$74,181	\$117,879	0.18%	0.16%	0.31%	0.31%
Special Projects 110-7140 Arts,school,mktg/land purchases		-\$38,308	\$34,180	\$72,488	\$139,532	0.18%	0.28%	0.36%	0.36%
WATER #6203		-\$12,837	\$56,618	\$69,455	\$85,910	0.17%	0.15%	0.19%	0.19%
OFFICE EQUIPMENT >2500 #9700		\$15,233	\$77,078	\$61,843	\$236,237	0.15%	0.55%	0.54%	0.54%
Board of Health Costs 110-2183		\$0	\$51,250	\$51,250	\$50,204	0.13%	0.12%	0.13%	0.13%
LEGAL, ENGINEERING 5330		\$80,750	\$102,245	\$41,495	\$124,214	0.10%	0.29%	0.35%	0.35%
OFFICE EQUIPMENT <2500 #6400		-\$4,726	\$27,836	\$32,561	\$21,863	0.08%	0.10%	0.06%	0.06%
HUD HOUSING IMPROVEMENTS #217, 200		\$62,860	\$94,526	\$31,666	\$172,655	0.08%	0.22%	0.45%	0.45%
PRISONER SUSTENANCE- #5700		-\$487	\$23,888	\$24,376	\$33,914	0.08%	0.08%	0.08%	0.08%
ISSUE 1&2 EXPENDITURES		\$0	\$0	\$0	\$920,010	0.00%	0.00%	0.00%	0.00%
HOUSING REHABILITATION #2151/ Bank fees/property purch	10	\$227,102	\$227,102	\$0	\$0	0.00%	0.00%	0.00%	0.00%
TOTAL		-\$3,974,823	\$36,569,459	\$40,544,281	\$38,611,574	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									
			\$31,800,040	\$36,335,847					

CITY OF BEDFORD, OHIO	
EXPENDITURE COMPARISON 2014, 2013, 2012, and 2011	
EXPENDITURE	ANALYTICAL DIFFERENCE 2015 AMOUNT
1 Less payroll due to Dispatchers Paid rom SECC '	
2 Transfers out less out of GF due to allowing lower fund	
3 balances in other funds	
4 Debt retirement less due to no refunding issues	
5 Less Water paid to Cleveland due to Ben Venue not	
6 manufacturing	
7 Less Water improvements due to completion of Broadway	
8 Water main	
9 Wastewater improvements were bonded out in 2013 and	
10 construction started ordering parts and less spent in 2014	
more to follow	
Payments to SECC for Dispatch in 2015	
OEMA Grant for fire equipment expenditures were increased	
in 2014 over 2013 and no new grant obtained for 2015	
Street Construction from bonds \$1,136,011 on roads in 2013,	
finalized with only small amount left in 2014 and 2015. added	
more street improvements to 2015	
Purchased moonglow and Nssan proeprties in 2015-2016	

CITY OF BEDFORD, OHIO									
EXPENDITURE COMPARISON 2014, 2013, 2012, and 2011									
EXPENDITURE	ANALYTICAL DIFFERENCE	2015 AMOUNT	2014 AMOUNT	2013 AMOUNT	2012 AMOUNT	PERCENT TO TOTAL 2014	PERCENT TO TOTAL 2013	PERCENT TO TOTAL 2012	PERCENT TO TOTAL 2011
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

- 1 Less payroll due to Dispatchers Paid from SECC
- 2 Transfers out less out of GF due to allowing lower fund balances in other funds
- 3 Debt retirement less due to no refunding issues
- 4 Less Water paid to Cleveland due to Ben Venue not manufacturing
- 5 Less Water improvements due to completion of Broadway Water main
- 6 Wastewater improvements were bonded out in 2013 and construction started ordering parts and less spent in 2014 more to follow
- 7 Payments to SECC for Dispatch in 2015
- 8 OEMA Grant for fire equipment expenditures were increased in 2014 over 2013 and no new grant obtained for 2015
- 9 Street Construction from bonds \$1,136,011 on roads in 2013, finalized with only small amount left in 2014 and 2015. added more street improvements to 2015
- 10 Purchased moon glow and Nissan properties in 2015-2016

CITY OF BEDFORD, OHIO		PERCENT OF THE GENERAL FUND EXPENDITURES		HEALTH CARE COSTS		PERCENT OF THE GENERAL FUND EXPENDITURES	
HEALTHCARE COSTS AS A		PERCENT OF THE GENERAL FUND EXPENDITURES		HEALTH CARE COSTS		PERCENT OF THE GENERAL FUND EXPENDITURES	
1/17/2016		PERCENT OF THE GENERAL FUND EXPENDITURES		HEALTH CARE COSTS		PERCENT OF THE GENERAL FUND EXPENDITURES	
YEAR	GENERAL FUND REVENUES	GENERAL FUND EXPENDITURES	HEALTH CARE COSTS	% OF G.F. REV.	% OF G.F. EXP.		
1989	7,553,866	\$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%		
20145*	15,463,107	\$17,439,079	2,720,017	17.59%	15.60%		
2016*	16,832,522	\$18,166,825	2,577,240	15.31%	14.19%		
*	Budget figures		** Includes Safety Forces Levy				

ANNUAL REPORT HOSPITALIZATION % SPENT TO GF

Report Time: 09:57:23 TAX REPORTS Receipt Total Comparison For 2014/2015

TRACI

Finance - Frank Selected date 12/31/2015

Deposit Date	Individual Deposits	Net-Profit Deposits	Total I & 2 Refunds/Adj	Total I & 2 Deposits	Withholding Refunds/Adj	Withholding Deposits	Total All Refunds/Adj	Total All Deposit	Percent Change
1/2015	\$58,889.07	\$41,898.84	\$0.00	\$100,787.91	\$0.00	\$619,372.72	\$0.00	\$720,160.63	-13
1/2014	\$54,796.94	\$71,918.06	\$0.00	\$126,715.00	\$0.00	\$705,362.57	\$0.00	\$832,077.57	
2/2015	\$88,808.72	\$13,535.22	\$0.00	\$102,343.94	\$0.00	\$591,807.05	\$0.00	\$694,150.99	-46
2/2014	\$99,681.93	\$23,923.58	\$0.00	\$123,605.51	\$0.00	\$1,173,424.80	\$0.00	\$1,297,030.31	
3/2015	\$167,400.81	\$49,660.05	\$-16,760.21	\$217,060.86	\$-16.79	\$453,147.45	\$-16,777.00	\$670,208.31	-19
3/2014	\$169,390.99	\$109,490.77	\$-25,055.81	\$278,881.76	\$-1,183.66	\$546,030.37	\$-26,239.47	\$824,912.13	
4/2015	\$444,093.98	\$130,766.44	\$-25,839.68	\$574,860.42	\$-623.40	\$496,555.03	\$-26,463.08	\$1,071,415.45	-23
4/2014	\$471,231.78	\$331,045.46	\$0.00	\$802,277.24	\$0.00	\$589,637.69	\$0.00	\$1,391,914.93	
5/2015	\$66,818.56	\$21,374.75	\$-3,622.48	\$88,193.31	\$-1,718.84	\$458,046.70	\$-5,341.32	\$546,240.01	-14
5/2014	\$73,298.58	\$22,161.38	\$-59,558.93	\$95,459.96	\$-999.23	\$541,876.90	\$-60,558.16	\$637,336.86	
6/2015	\$128,301.48	\$164,871.85	\$-27,416.59	\$293,173.33	\$0.00	\$459,440.25	\$-27,416.59	\$752,613.58	-16
6/2014	\$130,655.79	\$212,732.66	\$-459.19	\$343,388.45	\$0.00	\$551,211.71	\$-459.19	\$894,600.16	
7/2015	\$88,712.91	\$27,911.02	\$-11,129.48	\$116,623.93	\$0.00	\$514,819.20	\$-11,129.48	\$631,443.13	-12
7/2014	\$74,071.56	\$45,278.58	\$0.00	\$119,350.14	\$0.00	\$597,781.99	\$0.00	\$717,132.13	
8/2015	\$55,317.56	\$7,905.59	\$0.00	\$63,223.15	\$0.00	\$524,219.05	\$0.00	\$587,442.20	-19
8/2014	\$55,425.53	\$36,811.33	\$-3,760.11	\$92,236.86	\$0.00	\$632,381.18	\$-3,760.11	\$724,618.04	
9/2015	\$109,156.52	\$246,863.19	\$-20,912.96	\$356,019.71	\$-4,671.81	\$365,446.51	\$-25,584.77	\$721,466.22	-26
9/2014	\$125,144.18	\$244,523.67	\$-170.72	\$369,667.85	\$0.00	\$599,426.35	\$-170.72	\$969,094.20	
10/2015	\$65,977.35	\$89,179.93	\$-19,729.27	\$155,157.28	\$37.85	\$509,868.77	\$-19,691.42	\$665,026.05	-22
10/2014	\$77,836.92	\$129,140.84	\$-20,837.39	\$206,977.76	\$0.00	\$647,928.62	\$-20,837.39	\$854,906.38	
11/2015	\$48,748.26	\$30,440.84	\$-6,240.91	\$79,189.10	\$0.00	\$519,149.23	\$-6,240.91	\$598,338.33	-8
11/2014	\$56,699.39	\$26,462.28	\$-2,000.00	\$83,161.67	\$0.00	\$567,215.62	\$-2,000.00	\$650,377.29	
12/2015	\$103,940.51	\$197,232.18	\$-1,851.00	\$301,172.69	\$0.00	\$394,317.89	\$-1,851.00	\$695,490.58	-23
12/2014	\$123,177.68	\$113,506.59	\$-20,090.87	\$236,684.27	\$-25,992.57	\$666,665.56	\$-46,083.44	\$903,349.83	
**2015	\$1,426,165.73	\$1,021,639.90	\$-133,502.58	\$2,447,805.63	\$-6,992.99	\$5,906,189.85	\$-140,495.57	\$8,353,995.48	
**2014	\$1,511,411.27	\$1,366,995.20	\$-131,933.02	\$2,878,406.47	\$-28,175.46	\$7,818,943.36	\$-160,108.48	\$10,697,349.83	

*** End Of Report ***

General Fund

New Job Credits

Year	Non-tax dollars				Total	Distributed
	Licenses & Permits	Charges for Services	Fines & Forfeitures	Investment Earnings		
			Intergovernmental	Other		
2005	145,155	277,396	1,158,819	204,368	20,904	\$ 25,538.00
2006	176,277	371,139	1,209,720	362,115	62,533	\$ 28,463.00
2007	278,862	275,731	1,393,853	435,786	41,071	\$ 19,813.00
2008	195,650	308,437	1,536,398	145,000	17,766	\$ 37,177.00
2009	148,096	510,227	1,478,807	37,424	2,217,985	\$ 34,344.00
2010	214,858	584,245	1,492,097	10,748	1,991,294	\$ 62,022.00
2011	242,967	854,702	1,492,312	15,555	1,890,828	\$ 42,255.00
2012	204,056	644,548	1,679,291	13,382	1,387,511	\$ 46,034.00
2013	228,486	476,911	1,622,217	18,899	1,380,345	\$ 45,000.00
2014	201,753	478,132	1,607,061	28,233	1,169,224	\$ 45,000.00
2015	212,376	449,319	1,578,751	35,666	1,294,875	\$ 22,500.00
Totals	2,248,536	5,230,787	16,249,326	1,307,176	19,150,909	\$ 408,146.00
(a)	4.8%	11.3%	35.0%	2.8%	41.2%	4.9%

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
1/2015	\$58,889.07	\$41,898.84	\$0.00	\$100,787.91	\$0.00	\$619,372.72	\$0.00	\$720,160.63	-13
1/2014	\$54,796.94	\$71,918.06	\$0.00	\$126,715.00	\$0.00	\$705,362.57	\$0.00	\$832,077.57	
2/2015	\$88,808.72	\$13,535.22	\$0.00	\$102,343.94	\$0.00	\$591,807.05	\$0.00	\$694,150.99	-46
2/2014	\$99,681.93	\$23,923.58	\$0.00	\$123,605.51	\$0.00	\$1,173,424.80	\$0.00	\$1,297,030.31	
3/2015	\$167,400.81	\$49,660.05	\$-16,760.21	\$217,060.86	\$-16.79	\$453,147.45	\$-16,777.00	\$670,208.31	-19
3/2014	\$169,390.99	\$109,490.77	\$-25,055.81	\$278,881.76	\$-1,183.66	\$546,030.37	\$-26,239.47	\$824,912.13	
4/2015	\$444,093.98	\$130,766.44	\$-25,839.68	\$574,860.42	\$-623.40	\$496,555.03	\$-26,463.08	\$1,071,415.45	-23
4/2014	\$471,231.78	\$331,045.46	\$0.00	\$802,277.24	\$0.00	\$589,637.69	\$0.00	\$1,391,914.93	
5/2015	\$66,818.56	\$21,374.75	\$-3,622.48	\$88,193.31	\$-1,718.84	\$458,046.70	\$-5,341.32	\$546,240.01	-14
5/2014	\$73,298.58	\$22,161.38	\$-59,558.93	\$95,459.96	\$-999.23	\$541,876.90	\$-60,558.16	\$637,336.86	
6/2015	\$128,301.48	\$164,871.85	\$-27,416.59	\$293,173.33	\$0.00	\$459,440.25	\$-27,416.59	\$752,613.58	-16
6/2014	\$130,655.79	\$212,732.66	\$-459.19	\$343,388.45	\$0.00	\$551,211.71	\$-459.19	\$894,600.16	
7/2015	\$88,712.91	\$27,911.02	\$-11,129.48	\$116,623.93	\$0.00	\$514,819.20	\$-11,129.48	\$631,443.13	-12
7/2014	\$74,071.56	\$45,278.58	\$0.00	\$119,350.14	\$0.00	\$597,781.99	\$0.00	\$717,132.13	
8/2015	\$55,317.56	\$7,905.59	\$0.00	\$63,223.15	\$0.00	\$524,219.05	\$0.00	\$587,442.20	-19
8/2014	\$55,425.53	\$36,811.33	\$-3,760.11	\$92,236.86	\$0.00	\$632,381.18	\$-3,760.11	\$724,618.04	
9/2015	\$109,156.52	\$246,863.19	\$-20,912.96	\$356,019.71	\$-4,671.81	\$365,446.51	\$-25,584.77	\$721,466.22	-26
9/2014	\$125,144.18	\$244,523.67	\$-170.72	\$369,667.85	\$0.00	\$599,426.35	\$-170.72	\$969,094.20	
10/2015	\$65,977.35	\$89,179.93	\$-19,729.27	\$155,157.28	\$37.85	\$509,868.77	\$-19,691.42	\$665,026.05	-22
10/2014	\$77,836.92	\$129,140.84	\$-20,837.39	\$206,977.76	\$0.00	\$647,928.62	\$-20,837.39	\$854,906.38	
11/2015	\$48,748.26	\$30,440.84	\$-6,240.91	\$79,189.10	\$0.00	\$519,149.23	\$-6,240.91	\$598,338.33	-8
11/2014	\$56,699.39	\$26,462.28	\$-2,000.00	\$83,161.67	\$0.00	\$567,215.62	\$-2,000.00	\$650,377.29	
12/2015	\$103,940.51	\$197,232.18	\$-1,851.00	\$301,172.69	\$0.00	\$394,317.89	\$-1,851.00	\$695,490.58	-23
12/2014	\$123,177.68	\$113,506.59	\$-20,090.87	\$236,684.27	\$-25,992.57	\$666,665.56	\$-46,083.44	\$903,349.83	
**2015	\$1,426,165.73	\$1,021,639.90	\$-133,502.58	\$2,447,805.63	\$-6,992.99	\$5,906,189.85	\$-140,495.57	\$8,353,995.48	-22
**2014	\$1,511,411.27	\$1,366,995.20	\$-131,933.02	\$2,878,406.47	\$-28,175.46	\$7,818,943.36	\$-160,108.48	\$10,697,349.83	

*** End Of Report ***

City of Bedford, Ohio
Debt Schedule 2015

As of 1/5/16

DESCRIPTION OF ISSUE

- PAID OUT

- RECD. IN

Govt. Activity

Busi.-Type Activity

FUND NO	OUTSTANDING January 1, 2015	YEAR 2015 ISSUED	YEAR 2015 RETIRED	GROSS INTEREST DUE	IRS (BABS) INTEREST DUE	CITY PORTION INTEREST DUE	OUTSTANDING January 1, 2016	BANK/LOAN ACCT #
500	2006 GO BOND MUNI POOL/WASHINGTON (31%) 3.58% FROM 6-1-07 TO 12-1-26 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1		\$0.00 \$30,600.00	\$ 8,942.00 \$ 8,942.00		\$8,942.00 \$8,942.00		802062600 802062600 US BANK
500	2010 G.O. WATER 3.20% FROM 6-1-11 TO 12-1-36 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1		\$0.00 \$50,000.00	\$3,625.00 \$3,625.00	\$0.00 \$0.00	\$3,625.00 \$3,625.00		802968100 802968100 US BANK
500	2013 G.O. WATER 2.803% FROM 12-1-13 TO 12-1-39 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1		\$0.00 \$15,000.00	\$20,181.50 \$20,181.25		\$20,181.50 \$20,181.25		0006267NS 0006267NS US BANK
500	2013 REFUNDING - 2002 REFUNDING - WATER (1997) 1.359% FROM 12-1-13 TO 12-1-17 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1		\$0.00 \$55,000.00	\$ 1,100.00 \$ 1,100.00		\$1,100.00 \$1,100.00		0006267NS 0006267NS US BANK
500	2014 REFUNDING - WATER (BABS 2010) 1.3411% FROM 6-1-15 TO 12-1-36 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1		\$0.00 \$5,000.00	\$ 18,460.77 \$ 21,831.25	\$0.00 \$0.00	\$18,460.77 \$21,831.25		0020466NS 0020466NS US BANK
500	OPWC 2009 NORTFIELD WATERLINE 1% FROM 1-1-10 TO 7-1-29		\$0.00 \$10,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00		CA09K CA09K OPWC
500	OPWC 2012 GRAND/FRANKLIN/MAGNOLIA WATERLINE 1% FROM 1-1-13 TO 7-1-32		\$0.00 \$11,350.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00		CA230 CA230 OPWC
501	2006 REFUNDING - SEWER IMPROVEMENT (2002) 1.12% FROM 6-1-07 TO 12-1-22 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1		\$0.00 \$0.00	\$6,000.00 \$6,000.00		\$6,000.00 \$6,000.00		802062600 802062600 US BANK
501	2010 G.O. WASTEWATER 3.20% FROM 6-1-11 TO 12-1-36 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1		\$0.00 \$40,000.00	\$2,937.50 \$2,937.50	\$0.00 \$0.00	\$2,937.50 \$2,937.50		802968100 802968100 US BANK
501	2013 G.O. WASTEWATER 2.401% FROM 12-1-13 TO 12-1-33 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1		\$0.00 \$140,000.00	\$41,150.00 \$41,150.00	\$0.00 \$0.00	\$41,150.00 \$41,150.00		0006267NS 0006267NS US BANK
501	2013 REFUNDING - SEWER IMPROVEMENT (2002) 1.1% FROM 12-1-13 TO 12-1-16 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1		\$0.00 \$40,000.00	\$ 592.00 \$ 592.00		\$592.00 \$592.00		0006267NS 0006267NS US BANK
501	2014 REFUNDING - WASTEWATER (BABS 2010) 1.111% FROM 6-1-15 TO 12-1-36 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1		\$0.00 \$0.00	\$14,839.93 \$16,906.25		\$14,839.93 \$16,906.25		0020466NS 0020466NS US BANK
501	OPWC 2003 OXIDATION TOWER REHAB 1% FROM 1-1-05 TO 7-1-25		\$20,557.14 \$20,557.14	\$0.00 \$0.00		\$0.00 \$0.00		CA14E CA14E OPWC
501	OPWC 2009 GRAVITY SLUDGE THICKENER REHAB. 1% FROM 1-1-10 TO 7-1-29		\$5,008.41 \$5,008.41	\$0.00 \$0.00		\$0.00 \$0.00		CA091 CA091 OPWC
501	AVDA 2003 RAPID SANDFILTER 9% FROM 1-1-04 TO 7-1-23 1-3 WIRE OUT FUNDS IN CURRENT YEAR 7-1		\$62,121.69 \$63,333.07	\$25,823.77 \$24,612.39		\$25,823.77 \$24,612.39		CS392339-02 CS392339-02 OWDA
	TOTAL OUTSTANDING BONDS AND LOANS		\$1,576,132.24	\$650,478.53	\$0.00	\$650,478.53	\$20,428,517.52	
300/304	TOTAL GOVERNMENT-TYPE		\$951,246.30	\$359,748.12		\$359,748.12	\$10,118,623.74	
500/501	TOTAL BUSINESS-TYPE		\$624,885.94	\$290,730.41		\$290,730.41	\$10,309,893.78	

City of Bedford, Ohio
Debt Schedule 2015

As of 1/5/16

DESCRIPTION OF ISSUE

FUND NO	OUTSTANDING January 1, 2015	YEAR 2015 ISSUED	YEAR 2015 RETIRED	GROSS INTEREST DUE		CITY PORTION INTEREST DUE		OUTSTANDING January 1, 2016	BANK/LOAN ACCT #
				PAID OUT	RECD. IN	Govt. Activity IRS (BABS)	Busm.-Type Activity		
2006 GO BOND MUNI POOL/WASHINGTON (66%) 4% FROM 12-1-07 TO 12-1-16 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$17,358.00		\$17,358.00		802062600
Total	\$867,900.00	50.00	597,100.00		\$17,358.00		\$17,358.00	\$809,500.00	802062600 US BANK
2006 REFUNDING - CITY HALL (1997) 4.0% FROM 6-1-07 TO 12-1-19 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$35,900.00		\$35,900.00		802062600
Total	\$1,224,000.00	50.00	\$330,000.00		\$35,900.00		\$35,900.00	\$1,165,000.00	802062600 US BANK
2006 REFUNDING - CITY HALL (2002) 4.198% FROM 12-1-07 TO 12-1-27 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$64,721.87		\$64,721.87		802062600
Total	\$1,324,000.00	50.00	\$20,000.00		\$64,721.88		\$64,721.88	\$1,295,000.00	802062600 US BANK
2006 REFUNDING - COURT (2002) Fund (216) 4.226% FROM 6-1-07 TO 12-1-17 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$19,084.38		\$19,084.38		802062600
Total	\$1,395,000.00	50.00	\$5,000.00		\$19,084.37		\$19,084.37	\$1,385,000.00	802062600 US BANK
2010 GO BOND - STREETS 3.20% FROM 6-1-11 thru 12-1-26 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$7,187.50		\$7,187.50		802968100
Total	\$1,465,000.00	50.00	\$100,000.00		\$7,187.50		\$7,187.50	\$1,435,000.00	802968100 US BANK
2010 GO BOND - BROADWAY BRIDGE 3.20% FROM 6-1-11 TO 12-1-31 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$343.75		\$343.75	50.00	802968100
Total	\$1,500,000.00	50.00	\$5,000.00		\$343.75		\$343.75	\$1,500.00	802968100 US BANK
2010 GO BOND - AMBULANCE (66%) (fund 212) 3.20% FROM 6-1-11 TO 12-1-21 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$1,782.00		\$1,782.00		802968100
Total	\$1,550,000.00	50.00	\$23,100.00		\$1,782.00		\$1,782.00	\$132,000.00	802968100 US BANK
2010 GO BOND - SERVICE LOADER (34%) 3.0% FROM 6-1-11 TO 12-1-21 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$918.00		\$918.00		802968100
Total	\$1,600,000.00	50.00	\$11,900.00		\$918.00		\$918.00	\$68,000.00	802968100 US BANK
2013 GO BOND - STREETS 3.16% FROM 12-1-13 thru 12-1-28 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$15,518.50		\$15,518.50		0006267NS
Total	\$1,700,000.00	50.00	\$90,000.00		\$15,518.75		\$15,518.75	\$1,300,000.00	0006267NS US BANK
2013 REFUNDING - COURT (2002) Fund (216) 3.9% FROM 12-1-13 TO 12-1-19 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$487.50		\$487.50		0006267NS
Total	\$1,750,000.00	50.00	\$0.00		\$487.50		\$487.50	\$65,000.00	0006267NS US BANK
2013 REFUNDING - CITY HALL (2002) 4% FROM 12-1-13 TO 12-1-16 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$2,983.00		\$2,983.00		0006267NS
Total	\$1,800,000.00	50.00	\$195,000.00		\$2,983.00		\$2,983.00	\$200,000.00	0006267NS US BANK
2014 REFUNDING - VEHICLES (BABS2010) 3.11% FROM 6-1-15 TO 12-1-21 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$395.00		\$395.00		0020466NS
Total	\$1,850,000.00	50.00	\$0.00		\$450.00		\$450.00	\$40,000.00	0020466NS US BANK
2014 REFUNDING - STREETS (BABS2010) 3.11% FROM 6-1-15 TO 12-1-16 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$9,331.88		\$9,331.88		0020466NS
Total	\$1,900,000.00	50.00	\$0.00		\$10,631.25		\$10,631.25	\$715,000.00	0020466NS US BANK
2014 REFUNDING - BROADWAY BRIDGE (BABS2010) 3.11% FROM 6-1-15 TO 12-1-31 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	300			50.00	\$1,267.29		\$1,267.29		0020466NS
Total	\$1,950,000.00	50.00	\$0.00		\$1,443.75		\$1,443.75	\$80,000.00	0020466NS US BANK
OPWC 2010 - BROADWAY BRIDGE 0% FROM 7-1-12 TO 1-1-33 C 7-1-15 C 1-1-16 (Payments Issued by check IN PRIOR YEAR)	300			\$12,958.72	50.00		50.00		CA31N
Total	\$10,970.44	50.00	\$25,917.44		50.00		50.00	\$414,679.00	CA31N OPWC
OPWC 2001 WANDLE AVENUE FROM 7-1-01 TO 1-1-21 C 7-1-15 C 1-1-16 (Payments Issued by check IN PRIOR YEAR)	300			\$12,964.47	50.00		50.00		CA14B
Total	\$150,573.48	50.00	\$25,928.94		50.00		50.00	\$129,644.74	CA14B OPWC
5/A - 1995 NORTHFIELD & ROCKSIDE 3.0% FROM 6-1-96 TO 12-1-15 G.O. BOND RETIREMENT 6-1 G.O. BOND RETIREMENT 12-1	304			50.00	\$1,830.00		\$1,830.00		12-0436
Total	\$60,000.00	50.00	\$60,000.00		\$3,660.00		\$3,660.00	50.00	12-0436 US BANK

City of Bedford, Ohio
Debt Schedule 2015

As of 1/5/16

DESCRIPTION OF ISSUE

OUTSTANDING NOTES / LEASES 2015:

POLICE PENSION LIABILITY

PITNEY BOWES POSTAGE METER 2013-OPER. LEASE

PITNEY BOWES FOLDER/INSERTER 2013-OPER. LEASE

COURT - DE LAGE LANDEN COPIERS - CAP LEASE

TOTAL LEASES & NOTES OUTSTANDING

TOTAL DEBT OUTSTANDING 2015

General Fund 110

Debt service Fund 300

S/A Debt Service Fund 304

Water Fund Debt 500

Wastewater Fund Debt 501

Total All Funds

OWDA January payments are considered paid in the year shown (1/14 is considered a 2014 payment for the cafr)

OPWC January payments are considered paid in the year prior (1/14 is considered a 2013 payment for the cafr)

per frank

owda - can debit on the date due // opwc - a check needs cut

- PAID OUT

= RECD. IN

=Govt. Activity

=Busn.-Type Activity

FUND NO	OUTSTANDING January 1, 2015	YEAR 2015 ISSUED	YEAR 2015 RETIRED	GROSS INTEREST DUE	IRS (BABS) INTEREST DUE	CITY PORTION INTEREST DUE	OUTSTANDING January 1, 2016	BANK/LOAN ACCT #
110	\$18,914.99		\$3,257.47	\$7,038.63		\$7,038.63	\$161,658.46	110-1160-00-5-4300-0
110	\$12,948.00		\$2,988.00	\$0.00		\$0.00	\$9,960.00	110-7178-00-5-5750-0
110	\$13,224.00		\$4,026.00	\$0.00		\$0.00	\$10,248.00	110-7178-00-5-5750-0
110	\$0.00	\$71,210.13	\$6,412.28	\$1,997.72		\$1,997.72	\$64,797.85	110-7130-00-5-5750-0
TOTAL LEASES & NOTES OUTSTANDING		\$194,137.93	\$71,210.13	\$18,683.75	\$8,636.37	\$0.00	\$8,636.37	\$246,664.31
TOTAL DEBT OUTSTANDING 2015		\$22,198,797.69	\$71,210.13	\$1,594,815.99	\$659,114.90	\$0.00	\$659,114.90	\$28,675,191.83

TOTALS

PRINCIPAL

INTEREST

BABS

\$27,328.12	\$18,683.75	\$8,636.37	
\$1,247,334.80	\$891,246.38	\$356,088.42	\$0.00
\$63,668.00	\$68,000.00	\$3,660.00	
\$335,488.77	\$328,300.00	\$107,188.77	\$0.00
\$580,137.20	\$396,585.86	\$183,541.34	\$0.00
\$2,253,930.89	\$1,594,815.99	\$659,114.90	\$0.00

BABS

TOTAL DEBT 2015 RETIRED

Principal

Interest

NET of BABS

BABS

TOTAL 2015 DEBT PAID TO DATE

TOTAL DEBT 2015 BALANCE REMAINING

\$1,594,815.99

\$659,114.90

\$0.00

\$0.00

\$1,594,815.99

\$659,114.90

\$2,253,930.89

\$0.00

\$0.00

\$0.00

BABS PORTIONS OF 2010 DEBT
ISSUE REFUNDED - 12/23/14

VERIFY TOTAL PAID TO DATE

\$2,253,930.89

VERIFY TOTAL SERVICE FOR CURRENT YEAR

\$2,253,930.89

	City of Bedford - Collections summary 2015	TAX COLLECTED	COURT COST COLLECTED (Revenue to offset expense)	WEINER & ASSOC COLLECTED (Revenue to offset expense)	WEINER & ASSOC INTEREST COLLECTED (Revenue to offset expense)	TOTAL COLLECTED	WEINER & ASSOC FEES (Expense)	% OF FEES COLLECTED (Col C)	COURT COST PAID (As of 11/20/15)	Total Expenses	NET AMOUNT RECEIVED BY CITY	Net Paid to City from RWA	MTL Batch	Am of CC Check from RWA	Difference
(June 2015)															
	Sub Total	27198.88	2028.85	8048.29	0.00	33675.02	8075.25	0.34	1522.85	8598.24	24772.28				
August-14	Weiner & Assoc. Collection Report - Monthly - COB-01														
(July 2015)	Weiner & Assoc. Collection Report - Monthly - COB-CF ADJ. check from error on July Remit	23178.29	2044.10	7898.27	0.00	33122.66	7898.27		2077.00	8975.27	21045.39	2064.10	21150.29	21082.28	0.00 city fees 2077.00 city adv
	Sub Total	23178.29	2044.10	7898.27	0.00	33122.66	7898.27	0.34	2077.00	8975.27	23148.39		20.00	20.00	
September-15	Weiner & Assoc. Collection Report - Monthly - COB-01														
(August 2015)	Weiner & Assoc. Collection Report - Monthly - COB-CF	21180.31	1037.43	6808.49	0.00	29027.23	6808.49		3182.00	10001.48	18835.74	1037.43	21180.31	17988.31	0.00 city fees 3182.00 city adv
	Sub Total	21180.31	1037.43	6808.49	0.00	29027.23	6808.49	0.32	3182.00	10001.48	18835.74				
October-15	Weiner & Assoc. Collection Report - Monthly - COB-01														
(Sept. 2015)	Weiner & Assoc. Collection Report - Monthly - COB-CF	241.88	340.00	7186.11	481.88	8358.87	7186.11		70.00	70.00	411.89	307.82	241.88	104.07	67.82
	Weiner & Assoc. Collection Report - Monthly - COB-01	20888.08	1887.50	15.00	29748.88	20888.08	15.00		857.00	8128.11	21819.58	1887.50	20888.08	18832.08	857.00 city fees 15.00 city adv
	Sub Total	21180.37	1827.50	7184.11	0.00	30032.58	7184.11	0.34	1027.00	8196.11	22081.47			35.00	15.00 city fees
November-15	Weiner & Assoc. Collection Report - Monthly - COB-01														
(Oct. 2015)	Weiner & Assoc. Collection Report - Monthly - COB-CF	408.10	2213.88	8760.87	408.10	12003.95	8760.87		3321.00	12111.87	288.87	0.00	408.10	288.87	120.23 city fees 3321.00 city adv
	Sub Total	2874.57	2213.88	8760.87	0.00	34579.23	8910.90	0.35	3321.00	12231.90	24347.33			21844.47	
December-15	Weiner & Assoc. Collection Report - Monthly - COB-01														
(Nov. 2015)	Weiner & Assoc. Collection Report - Monthly - COB-CF	54.08	1322.86	7753.98	88.87	14.58	7753.98		3071.00	10834.86	22846.80	14.58	54.08	36.51	14.58 city fees 3071.00 city adv
	Weiner & Assoc. Collection Report - Monthly - COB - SVC	24384.34												21323.34	
	Sub Total	24438.63	1322.86	7788.54	0.00	33630.03	7788.54	0.32	3071.00	10839.54	22850.88				
	Grand Total	\$258,834.18	\$19,831.71	\$98,883.06	\$0.00	\$466,148.95	\$98,883.23	\$2.00	\$27,844.13	\$123,884.41	\$3291,278.84				

