

Village of St. Bernard



2013 Annual Report

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EXPENSES

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Account TitlePeriod 12/2013
Balance Left

Number	Original Budget Transfers	AUDITOR'S REPORT Revisions Total Budget	MTD Expenses	YTD Expenses	Encumbered	

GENERAL FUND						

COUNCIL						

COUNCIL MEMBERS	46,567.92	0.00	3,880.66	46,567.92	0.00	0.00
01-1-A-1	0.00	46,567.92				
COUNCIL PRESIDENT	7,270.80	0.00	605.90	7,270.80	0.00	0.00
01-1-A-2	0.00	7,270.80				
COUNCIL INCS	250.00	0.00	0.00	0.00	0.00	250.00
01-1-A-5	0.00	250.00				
COUNCIL CLERK	6,652.56	0.00	554.38	6,652.56	0.00	0.00
01-1-B-1	0.00	6,652.56				
COUNCIL CLERK INCS	100.00	0.00	0.00	0.00	0.00	100.00
01-1-B-5	0.00	100.00				
*** COUNCIL TOTAL	60,841.28	0.00	5,040.94	60,491.28	0.00	350.00
	0.00	60,841.28				
MAYOR						

MAYOR	16,622.64	0.00	1,385.22	16,622.64	0.00	0.00
01-2-A-1	0.00	16,622.64				
TEMPORARY EMPLOYEE	0.00	0.00	0.00	0.00	0.00	0.00
01-2-A-11	0.00	0.00				
SECRETARY	44,260.42	0.00	3,485.63	44,259.74	0.00	0.68
01-2-A-2	0.00	44,260.42				
HOLIDAY ACTIVITY	0.00	0.00	0.00	0.00	0.00	0.00

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Account Title

Number	Original Budget	AUDITOR'S REPORT	MTD Expenses	YTD Expenses	Encumbered	Period 12/2013
	Transfers	Revisions Total Budget				Balance Left
01-2-A-3	0.00	0.00				
PROMOTIONS	750.00	25,000.00	11.98	25,721.91	0.00	28.09
01-2-A-3A	0.00	25,750.00				
STATIONERY & INCIDENTALS	400.00	0.00	0.00	173.93	0.00	226.07
01-2-A-5	0.00	400.00				
MAYOR'S COURT	275.00	0.00	0.00	25.00	0.00	250.00
01-2-A-6	0.00	275.00				
MAYOR'S COURT JAIL CONTRACT	1,500.00	0.00	210.00	280.00	0.00	1,220.00
01-2-A-6A	0.00	1,500.00				
MAGISTRATE	5,750.00	0.00	500.00	5,750.00	0.00	0.00
01-2-A-7	0.00	5,750.00				
*** MAYOR TOTAL	69,558.06	25,000.00	5,592.83	92,833.22	0.00	1,724.84
	0.00	94,558.06				

AUDITOR

AUDITOR	70,652.66	0.00	5,434.81	70,652.64	0.00	0.02
01-2-B-1	0.00	70,652.66				
AUDITOR CLERK	39,259.00	0.00	2,943.01	38,259.02	0.00	999.98
01-2-B-2	0.00	39,259.00				
STATIONERY	1,000.00	(280.00)	0.00	473.96	0.00	246.04
01-2-B-4	0.00	720.00				
INCIDENTALS & SUPPLIES	750.00	0.00	153.80	236.45	0.00	513.55
01-2-B-5	0.00	750.00				
EQUIPMENT OUTLAY	2,000.00	0.00	136.91	4,168.92	0.00	3,031.08
01-2-B-6	5,200.00	7,200.00				
BUREAU OF INSPECTION	18,000.00	280.00	258.30	17,756.62	0.00	659.70
01-2-C-2	136.32	18,416.32				
COUNTY COLLECTION FEE	22,000.00	1,000.00	0.00	22,000.00	0.00	1,000.00
01-2-C-3	0.00	23,000.00				

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Account Title

Number	Original Budget Transfers	AUDITOR'S REPORT Revisions Total Budget	MTD Expenses	YTD Expenses	Encumbered	Period 12/2013 Balance Left
PROFESSIONAL SERVICES	26,000.00	0.00	539.83	23,633.84	0.00	2,366.16
01-2-C-4	0.00	26,000.00				
*** AUDITOR TOTAL	179,661.66	1,000.00	9,466.66	177,181.45	0.00	8,816.53
	5,336.32	185,997.98				

TREASURER

TREASURER	6,861.48	0.00	571.79	6,861.48	0.00	0.00
01-2-D-1	0.00	6,861.48				
TREASURER STAT & INCIDENTALS	100.00	0.00	0.00	54.58	0.00	45.42
01-2-D-5	0.00	100.00				
*** TREASURER TOTAL	6,961.48	0.00	571.79	6,916.06	0.00	45.42
	0.00	6,961.48				

TAX COMMISSIONER

COMMISSIONER	71,702.66	385.00	5,515.59	72,087.58	0.00	0.08
01-2-E-1	0.00	72,087.66				
TAX CLERK	39,259.00	0.00	2,943.01	38,258.50	0.00	1,000.50
01-2-E-2	0.00	39,259.00				
REFUNDS	100,000.00	265,000.00	3,204.27	176,784.57	0.00	188,215.43
01-2-E-3	0.00	365,000.00				
STATIONERY	1,000.00	0.00	0.00	458.12	0.00	908.96
01-2-E-4	367.08	1,367.08				
SUPPLIES & INCIDENTALS	2,000.00	0.00	114.12	1,031.32	0.00	1,201.97
01-2-E-5	233.29	2,233.29				
TEMPORARY EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00
01-2-E-7	0.00	0.00				

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Number	Original Budget Transfers	AUDITOR'S REPORT Revisions Total Budget	MTD Expenses	YTD Expenses	Encumbered	Period 12/2013 Balance Left
DEPUTY TAX COMMISSIONER	46,050.00	0.00	3,461.53	44,999.78	0.00	1,050.22
01-2-E-8	0.00	46,050.00				
EQUIPMENT OUTLAY	3,500.00	0.00	0.00	3,498.00	0.00	2.00
01-2-E-13	0.00	3,500.00				
*** TAX COMMISSIONER TOTAL	263,511.66	265,385.00	15,238.52	337,117.87	0.00	192,379.16
	600.37	529,497.03				

DIRECTOR OF LAW

SOLICITOR	22,439.28	0.00	1,869.94	22,439.28	0.00	0.00
01-2-I-1	0.00	22,439.28				
SOLICITOR STAT & INCS	50.00	0.00	0.00	0.00	0.00	50.00
01-2-I-4	0.00	50.00				
CITY LAW LIBRARY	1,000.00	1,500.00	0.00	2,126.91	0.00	373.09
01-2-I-6	0.00	2,500.00				
COURT EXPENSES	100.00	200.00	0.00	300.00	0.00	0.00
01-2-I-7	0.00	300.00				
PROFESSIONAL SERVICES	7,500.00	28,000.00	0.00	28,784.99	0.00	6,715.01
01-2-I-9	0.00	35,500.00				
CIVIL SERVICE LEGAL CONSULTING	500.00	0.00	0.00	500.00	0.00	0.00
01-2-I-9A	0.00	500.00				
BANK AVE LITIGATION	10,000.00	38,000.00	2,432.60	41,496.64	0.00	6,503.36
01-2-I-9B	0.00	48,000.00				
CODIFIED ORDINANCE	5,000.00	8,000.00	0.00	7,293.81	0.00	5,706.19
01-2-I-10	0.00	13,000.00				
EQUIPMENT OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
01-2-I-12	0.00	0.00				
UNOFFICIAL JUVENILE COURT	0.00	0.00	0.00	0.00	0.00	0.00
01-2-I-14	0.00	0.00				
*** TOTAL DIRECTOR OF LAW	46,589.28	75,700.00	4,302.54	102,941.63	0.00	19,347.65

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Number	Original Budget Transfers	AUDITOR'S REPORT Revisions Total Budget	MTD Expenses	YTD Expenses	Encumbered	Period 12/2013 Balance Left
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	0.00	122,289.28				
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MISCELLANEOUS

ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-K-1	0.00	0.00				
MISCELLANEOUS	28,507.91	302,108.30	279,309.57	439,750.06	0.00	19,169.54
01-2-K-2	128,303.39	458,919.60				
SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-K-3	0.00	0.00				
PHONE SERVICE	101,656.00	1,224.00	8,637.87	83,508.39	0.00	19,371.61
01-PS	0.00	102,880.00				
INSURANCE	80,000.00	0.00	0.00	79,690.00	0.00	310.00
01-2-K-6	0.00	80,000.00				
COMPUTER SYSTEM	19,000.00	1,979.00	1,979.00	20,610.00	0.00	369.00
01-2-K-7	0.00	20,979.00				
*** TOTAL MISCELLANEOUS	229,163.91	305,311.30	289,926.44	623,558.45	0.00	39,220.15
	128,303.39	662,778.60				

CIVIL SERVICE

CIVIL SERVICE MEMBERS	7,918.92	0.00	659.91	7,735.60	0.00	183.32
01-2-L-1	0.00	7,918.92				
CIVIL SERVICE CLERK	4,158.72	0.00	0.00	2,425.92	0.00	1,732.80
01-2-L-2	0.00	4,158.72				
CIVIL SERVICE MEDICAL EXAMS	250.00	0.00	0.00	0.00	0.00	250.00
01-2-L-3	0.00	250.00				
CIVIL SERVICE STAT & PRINT	250.00	0.00	7.49	7.49	0.00	242.51

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Number	Transfers	Total Budget				
01-2-L-4	0.00	250.00				
CIVIL SERVICE INCS	250.00	0.00	0.00	246.50	0.00	3.50
01-2-L-5	0.00	250.00				
POLYGRAPH TESTS	2,000.00	0.00	0.00	0.00	0.00	2,000.00
01-2-L-6	0.00	2,000.00				
PSYCHOLOGICAL TESTS	0.00	0.00	0.00	0.00	0.00	0.00
01-2-L-8	0.00	0.00				
ENTRY TESTS	500.00	0.00	345.00	355.00	0.00	145.00
01-2-L-9	0.00	500.00				
PROMOTIONAL TESTS	500.00	0.00	315.00	315.00	0.00	185.00
01-2-L-10	0.00	500.00				
*** TOTAL CIVIL SERVICE	15,827.64	0.00	1,327.40	11,085.51	0.00	4,742.13
	0.00	15,827.64				

SAFETY ADMINISTRATION

SAFETY DIRECTOR	7,897.68	0.00	658.14	7,897.68	0.00	0.00
01-2-N-1	0.00	7,897.68				
CODE ASSISTANCE OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-N-2	0.00	0.00				
SAFETY ADM INCS	600.00	0.00	0.00	0.00	0.00	600.00
01-2-N-5	0.00	600.00				
*** TOTAL SAFETY DEPARTMENT	8,497.68	0.00	658.14	7,897.68	0.00	600.00
	0.00	8,497.68				

POLICE DEPARTMENT

POLICE CHIEF	100,800.00	0.00	6,594.48	94,478.41	0.00	6,321.59
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Number	Original Budget Transfers	AUDITOR'S REPORT Revisions Total Budget	MTD Expenses	YTD Expenses	Encumbered	Balance Left
01-6-A	0.00	100,800.00				
POLICE	1,186,406.00	0.00	84,305.25	1,173,898.37	0.00	10,507.63
01-6-A-1	(2,000.00)	1,184,406.00				
POLICE OVERTIME	114,000.00	0.00	17,878.09	101,280.75	0.00	12,719.25
01-6-A-1A	0.00	114,000.00				
POLICE COMP TIME	0.00	0.00	0.00	6,231.25	0.00	(6,231.25)
01-6-A-1B	0.00	0.00				
CLERK	46,355.63	1,105.00	3,576.66	47,459.07	0.00	1.56
01-6-A-2	0.00	47,460.63				
POLICE DISPATCHERS	90,000.00	0.00	6,696.99	86,499.92	0.00	3,500.08
01-6-A-3	0.00	90,000.00				
POLICE STAT & PRINT	6,500.00	0.00	2,615.84	4,959.40	0.00	1,540.60
01-6-A-4	0.00	6,500.00				
POLICE INCS	2,000.00	0.00	77.99	836.07	0.00	1,138.93
01-6-A-5	(25.00)	1,975.00				
CROSSING GUARDS	39,000.00	0.00	2,670.91	37,789.24	0.00	1,210.76
01-6-A-6	0.00	39,000.00				
UTILITIES	38,000.00	0.00	2,966.32	30,176.78	0.00	7,823.22
01-6-A-7	0.00	38,000.00				
POLICE MAINT OF EQUIPMT	30,000.00	0.00	2,368.19	30,721.80	0.00	5,278.20
01-6-A-8	6,000.00	36,000.00				
EVIDENCE PROCESSING	7,500.00	0.00	204.00	5,096.32	0.00	3,167.10
01-6-A-9	763.42	8,263.42				
RADIO EQUIPMENT & REPAIR	19,980.00	0.00	1,665.00	19,980.00	0.00	1,625.52
01-6-A-10	1,625.52	21,605.52				
POLICE CLOTHING ALLOWANCE	6,500.00	0.00	178.75	1,714.43	0.00	4,785.57
01-6-A-11	0.00	6,500.00				
POLICE LIBRARY	700.00	0.00	0.00	597.00	0.00	103.00
01-6-A-12	0.00	700.00				
POLICE EQUIPMENT OUTLAY	40,000.00	0.00	4,147.41	30,279.73	0.00	18,587.22
01-6-A-13	8,866.95	48,866.95				
POLICE TRAINING & TUITION	9,000.00	0.00	635.31	5,994.33	0.00	3,120.67

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	Transfers	Revisions Total Budget				
01-6-A-14	115.00	9,115.00				
POLICE LIFE INSURANCE	6,500.00	0.00	520.20	6,242.40	0.00	257.60
01-6-A-15	0.00	6,500.00				
SUSTENANCE OF PRISONERS	25.00	0.00	0.00	25.00	0.00	25.00
01-6-A-17	25.00	50.00				
POLICE PENSION	229,780.00	40,000.00	4,568.44	269,780.00	0.00	0.00
01-6-A-20	0.00	269,780.00				
POLICE ACCRUED LIABILITY	18,821.04	0.00	0.00	18,821.04	0.00	0.00
01-6-A-23	0.00	18,821.04				
FURNITURE & FIXTURES	500.00	0.00	0.00	0.00	0.00	500.00
01-6-A-24	0.00	500.00				
PARKING FEES	1,250.00	0.00	77.00	1,106.00	0.00	144.00
01-6-A-25	0.00	1,250.00				
HOMELAND SECURITY EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
01-6-A-26	0.00	0.00				
*** TOTAL POLICE DEPARTMENT	1,993,617.67	41,105.00	141,746.83	1,973,967.31	0.00	76,126.25
	15,370.89	2,050,093.56				

FIRE DEPARTMENT

FIRE CHIEF	92,078.62	0.00	6,513.74	85,778.64	0.00	6,299.98
01-7-A	0.00	92,078.62				
FIREMEN	1,790,489.00	0.00	145,111.69	1,776,090.38	0.00	14,398.62
01-7-A-1	0.00	1,790,489.00				
FIREMEN OVERTIME	100,000.00	30,000.00	20,153.43	128,591.08	0.00	1,408.92
01-7-A-1A	0.00	130,000.00				
PARAMEDIC & FIREFIGHTER TRAIN.	50,000.00	2,500.00	234.39	48,508.20	0.00	3,991.80
01-7-A-2	0.00	52,500.00				
TUITION AND TRAINING	20,000.00	0.00	110.00	18,509.48	0.00	1,490.52
01-7-A-2A	0.00	20,000.00				

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	Transfers	Total Budget				
AMBULANCE SUPPLIES	24,000.00	0.00	581.89	21,485.90	0.00	2,514.10
01-7-A-3	0.00	24,000.00				
MEDICAL DIRECTOR	10,000.00	0.00	833.33	9,999.96	0.00	0.04
01-7-A-3A	0.00	10,000.00				
FIRE DEPT STATIONERY & PRINT	1,000.00	0.00	0.00	674.25	0.00	325.75
01-7-A-4	0.00	1,000.00				
FIRE DEPT INCIDENTALS	7,500.00	0.00	576.57	6,404.30	0.00	1,095.70
01-7-A-5	0.00	7,500.00				
FIRE DEPT LIBRARY	1,500.00	0.00	0.00	409.00	0.00	1,091.00
01-7-A-6	0.00	1,500.00				
UTILITIES	27,000.00	0.00	3,413.56	23,589.92	0.00	3,410.08
01-7-A-7	0.00	27,000.00				
FIRE DEPT MAINT OF EQUIPMENT	19,000.00	0.00	684.74	18,256.19	0.00	743.81
01-7-A-8	0.00	19,000.00				
FIRE PREVENTION & EDUCATION	3,500.00	0.00	0.00	1,781.67	0.00	1,718.33
01-7-A-9	0.00	3,500.00				
FIRE HYDRANTS	10,000.00	0.00	100.00	3,547.20	0.00	6,452.80
01-7-A-10	0.00	10,000.00				
FURNITURE & FIXTURES	1,500.00	(100.00)	0.00	0.00	0.00	1,400.00
01-7-A-11	0.00	1,400.00				
FIRE DEPT EQUIPMENT OUTLAY	42,000.00	0.00	0.00	37,617.41	0.00	4,382.59
01-7-A-13	0.00	42,000.00				
FIRE DEPT CLOTHING ALLOWANCE	18,000.00	0.00	131.40	3,453.29	0.00	14,546.71
01-7-A-14	0.00	18,000.00				
FIREMEN LIFE INSURANCE	12,000.00	0.00	875.16	11,208.42	0.00	791.58
01-7-A-15	0.00	12,000.00				
FIREMEN PENSION	488,000.00	60,000.00	43,923.90	548,000.00	0.00	0.00
01-7-A-20	0.00	548,000.00				
RADIO EQUIPMENT & REPAIR	22,000.00	0.00	2,089.00	20,589.44	0.00	1,410.56
01-7-A-21	0.00	22,000.00				
FIRE DEPT ACCRUED LIABILITY	31,818.72	0.00	0.00	31,818.72	0.00	0.00
01-7-A-23	0.00	31,818.72				

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ENVIRONMENTAL EMERGENCY FUND	0.00	100.00	0.00	0.00	0.00	100.00
01-7-A-25	0.00	100.00				
WELLNESS PROGRAM	3,000.00	0.00	0.00	0.00	0.00	3,000.00
01-7-A-26	0.00	3,000.00				
*** TOTAL FIRE DEPARTMENT	2,774,386.34	92,500.00	225,332.80	2,796,313.45	0.00	70,572.89
	0.00	2,866,886.34				
HEALTH DEPARTMENT						

HEALTH COMMISSIONER	0.00	0.00	0.00	0.00	0.00	0.00
01-14-A-1	0.00	0.00				
HEALTH DEPT PROF MTGS	900.00	0.00	577.35	577.35	0.00	322.65
01-14-A-2	0.00	900.00				
STATE FEES/DOCUMENTS	0.00	0.00	0.00	0.00	0.00	0.00
01-14-A-3	0.00	0.00				
PLUMBING INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00
01-14-A-4	0.00	0.00				
HEALTH DEPT INCIDENTALS	1,500.00	0.00	129.34	793.44	0.00	706.56
01-14-A-5	0.00	1,500.00				
DIRECTOR OF NURSING	48,605.04	385.00	3,738.84	48,989.94	0.00	0.10
01-14-A-6	0.00	48,990.04				
VACCINE PROGRAM	0.00	1,500.00	0.00	50.00	0.00	1,450.00
01-14-A-7	0.00	1,500.00				
EQUIPMRNT OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
01-14-A-8	0.00	0.00				
COUNTY HEALTH SERVICES	4,973.78	0.00	0.00	0.00	0.00	4,973.78
01-14-A-9	0.00	4,973.78				
CLERK	0.00	0.00	0.00	0.00	0.00	0.00
01-14-A-12	0.00	0.00				
***TOTAL HEALTH DEPARTMENT	55,978.82	1,885.00	4,445.53	50,410.73	0.00	7,453.09

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Number	Original Budget Transfers	AUDITOR'S REPORT Revisions Total Budget	MTD Expenses	YTD Expenses	Encumbered	
	0.00	57,863.82				
ENVIRONMENTAL HEALTH DEPT. -----						
*** TOTAL ENVIRONMENTAL DEPT	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00				
SERVICE DIRECTOR/DEPARTMENT -----						
Service Director						
SERVICE DIRECTOR	71,702.66	0.00	5,515.58	71,702.57	0.00	0.09
01-2-O-1	0.00	71,702.66				
BLDG MAINT - CITY HALL	10,000.00	0.00	1,956.29	9,484.71	0.00	515.29
01-2-O-8C	0.00	10,000.00				
BLDG MAINT - FIRE DEPT	5,000.00	1,000.00	774.55	5,776.12	0.00	223.88
01-2-O-8F	0.00	6,000.00				
BLDG MAINT - GARAGE	5,000.00	0.00	1,102.39	3,517.16	0.00	1,482.84
01-2-O-8G	0.00	5,000.00				
BLDG MAINT - POLICE DEPT	10,000.00	0.00	462.32	5,641.47	0.00	4,358.53
01-2-O-8P	0.00	10,000.00				
BLDG MAINT - SWIMMING POOL	5,000.00	0.00	0.00	2,871.75	0.00	2,128.25
01-2-O-8S	0.00	5,000.00				
INDIGENT BURIAL	50.00	0.00	0.00	0.00	0.00	50.00
01-2-O-15	0.00	50.00				
ICRC	18,500.00	300.00	1,379.09	18,755.36	0.00	44.64
01-2-O-17	0.00	18,800.00				
GAS WELL MONITORING	210,900.00	0.00	60,966.97	130,611.69	0.00	80,288.31

Number	Original Budget Transfers	AUDITOR'S REPORT Revisions Total Budget	MTD Expenses	YTD Expenses	Encumbered	Balance Left
01-2-O-19	0.00	210,900.00				
SIDEWALKS	10,000.00	0.00	0.00	0.00	0.00	10,000.00
01-2-O-21	0.00	10,000.00				
PROFESSIONAL SERVICES	40,000.00	0.00	15,637.50	35,955.50	0.00	5,059.50
01-2-P	1,015.00	41,015.00				
Total Service Director	386,152.66	1,300.00	87,794.69	284,316.33	0.00	104,151.33
	1,015.00	388,467.66				
Service Department						
CLERK/EMPLOYEES	916,084.10	0.00	66,911.28	918,048.57	0.00	1,035.53
01-2-O-2	3,000.00	919,084.10				
OVERTIME	48,000.00	0.00	5,561.81	37,471.49	0.00	5,361.17
01-2-O-2A	(5,167.34)	42,832.66				
EMPLOYEES-PART TIME	78,000.00	0.00	3,738.22	83,167.34	0.00	0.00
01-2-O-2B	5,167.34	83,167.34				
SANITATION OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
01-2-O-2C	0.00	0.00				
PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
01-2-O-3	0.00	0.00				
SERVICE DEPT STAT & INCS	3,500.00	0.00	327.15	906.56	0.00	2,593.44
01-2-O-4	0.00	3,500.00				
SUPPLIES	12,000.00	0.00	1,689.27	8,951.30	0.00	3,048.70
01-2-O-4A	0.00	12,000.00				
GARAGE UTILITIES (GAS ELE WAT)	32,000.00	0.00	2,166.15	24,469.80	0.00	7,530.20
01-2-O-6	0.00	32,000.00				
PARK UTILITIES	28,000.00	0.00	2,944.74	24,316.45	0.00	3,683.55
01-2-O-7	0.00	28,000.00				
EQUIPMENT MAINTENANCE	40,000.00	0.00	7,288.00	26,820.38	0.00	13,179.62
01-2-O-9	0.00	40,000.00				
PARK MAINTENANCE	25,000.00	0.00	2,617.18	24,633.34	0.00	366.66
01-2-O-10	0.00	25,000.00				
PLASTIC LINERS & RECYCLE BINS	0.00	0.00	0.00	0.00	0.00	0.00

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Account Title	Original Budget	AUDITOR'S REPORT		YTD Expenses	Encumbered	Period 12/2013
Number	Transfers	Revisions	MTD Expenses			Balance Left
Total Budget						
01-2-O-12	0.00	0.00				
SERVICE DEPT EQUIP OUTLAY	20,000.00	0.00	3,500.44	14,368.15	0.00	5,631.85
01-2-O-13	0.00	20,000.00				
CLOTHING ALLOWANCE	8,500.00	0.00	4,288.45	8,322.63	0.00	177.37
01-2-O-14	0.00	8,500.00				
FUEL & OIL	114,000.00	0.00	25,119.27	103,887.41	0.00	7,112.59
01-2-O-16	(3,000.00)	111,000.00				
LANDFILL & COMPOSTING	148,000.00	0.00	18,504.92	130,509.90	0.00	21,718.27
01-2-O-18	4,228.17	152,228.17				
PARKING LOTS	11,000.00	0.00	1,986.27	9,812.46	0.00	1,187.54
01-2-O-20	0.00	11,000.00				
STREET LIGHTING	65,000.00	0.00	5,136.29	59,182.52	0.00	5,817.48
01-2-O-22	0.00	65,000.00				
PESTICIDES	1,500.00	0.00	499.08	1,222.92	0.00	277.08
01-2-O-23	0.00	1,500.00				
DOG & SHELTER	50.00	0.00	0.00	0.00	0.00	50.00
01-2-O-24	0.00	50.00				
PEST CONTROL	50.00	0.00	0.00	40.00	0.00	10.00
01-2-O-25	0.00	50.00				
Total Service Department	1,550,684.10	0.00	152,278.52	1,476,131.22	0.00	78,781.05
	4,228.17	1,554,912.27				
*** TOTAL SERVICE DEPT	1,936,836.76	1,300.00	240,073.21	1,760,447.55	0.00	182,932.38
	5,243.17	1,943,379.93				
TRANSPORTATION/FITNESS DEPT						

EMPLOYEES	110,331.88	0.00	5,978.25	87,424.73	0.00	22,907.15
01-36-1	0.00	110,331.88				
RADIO & DISPATCHING	500.00	0.00	85.00	85.00	0.00	415.00

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Number	Original Budget	AUDITOR'S REPORT		YTD Expenses	Encumbered	Period 12/2013 Balance Left
	Transfers	Revisions	MTD Expenses			
01-36-2	0.00	500.00				
TRANSP DEPT INCS	200.00	0.00	0.00	3.50	0.00	196.50
01-36-5	0.00	200.00				
MAINTENANCE	8,000.00	0.00	435.58	5,172.01	0.00	2,827.99
01-36-8	0.00	8,000.00				
*** TOTAL TRANSPORTATION DPT	119,031.88	0.00	6,498.83	92,685.24	0.00	26,346.64
	0.00	119,031.88				

RECREATION

RECREATION DIRECTORS	29,156.52	0.00	2,429.71	28,456.76	0.00	699.76
01-58-1	0.00	29,156.52				
RECREATION EMPLOYEES	10,000.00	5,000.00	1,183.40	12,846.64	0.00	2,153.36
01-58-2A	0.00	15,000.00				
REFEREES	3,000.00	0.00	0.00	2,170.00	0.00	830.00
01-58-2B	0.00	3,000.00				
UMPIRES	5,000.00	0.00	0.00	3,400.00	0.00	0.00
01-58-2C	(1,600.00)	3,400.00				
WATER AEROBICS	4,300.00	0.00	0.00	5,082.00	0.00	118.00
01-58-2D	900.00	5,200.00				
POOL	3,200.00	0.00	0.00	3,200.00	0.00	0.00
01-58-4A	0.00	3,200.00				
SWIM TEAM	7,000.00	0.00	0.00	5,038.44	0.00	1,961.56
01-58-4B	0.00	7,000.00				
DIRECTOR CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00
01-58-4C	0.00	0.00				
OFFICIALS CLOTHING	200.00	0.00	0.00	0.00	0.00	200.00
01-58-4D	0.00	200.00				
SOFTBALL	500.00	0.00	0.00	60.98	0.00	0.02
01-58-5A	(439.00)	61.00				

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Account Title	Original Budget	AUDITOR'S REPORT		YTD Expenses	Encumbered	Period 12/2 Balance Left
Number	Transfers	Revisions	MTD Expenses			
Total Budget						
KNOTHOLE	500.00	0.00	0.00	0.00	0.00	0.00
01-58-5B	(500.00)	0.00				
TEE-BALL	750.00	900.00	0.00	1,650.00	0.00	0.00
01-58-5C	0.00	1,650.00				
SOCCER	3,000.00	0.00	0.00	3,000.00	0.00	0.00
01-58-5D	0.00	3,000.00				
ADULT LEAGUE	1,500.00	0.00	0.00	917.88	0.00	0.12
01-58-5E	(582.00)	918.00				
ARTS & CRAFTS	3,400.00	0.00	0.00	3,353.03	0.00	46.97
01-58-5F	0.00	3,400.00				
UNIFORMS	4,000.00	0.00	2,307.75	2,836.75	0.00	1,163.25
01-58-6	0.00	4,000.00				
CONCERTS	7,500.00	0.00	0.00	2,250.00	0.00	5,250.00
01-58-7A	0.00	7,500.00				
PRINTING	1,000.00	0.00	0.00	790.00	0.00	210.00
01-58-7B	0.00	1,000.00				
RECREATION INCIDENTALS	4,000.00	0.00	865.04	4,395.16	0.00	525.84
01-58-7C	921.00	4,921.00				
TENNIS COURT REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
01-58-7D	0.00	0.00				
SENIOR CITIZENS	8,000.00	0.00	1,370.71	7,997.40	0.00	2.60
01-58-7E	0.00	8,000.00				
FIREWORKS	20,000.00	0.00	0.00	20,000.00	0.00	0.00
01-58-7F	0.00	20,000.00				
TEEN ACTIVITIES	2,000.00	0.00	0.00	1,901.99	0.00	98.01
01-58-7G	0.00	2,000.00				
SWIMMING POOL EQUIPMENT OUTLAY	10,000.00	0.00	0.00	9,027.73	0.00	972.27
01-58-7H	0.00	10,000.00				
HOLIDAY ACTIVITY - RECREATION	15,500.00	0.00	3,605.18	14,894.05	0.00	605.95
01-58-8	0.00	15,500.00				
EQUIPMENT OUTLAY-FITNESS CENTE	3,000.00	0.00	3,897.50	4,300.00	0.00	0.00
01-58-13	1,300.00	4,300.00				

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	Original Budget	AUDITOR'S REPORT Revisions	MTD Expenses	YTD Expenses	Encumbered	Period 12/2013 Balance Left
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Number	Transfers	Total Budget				
*** TOTAL RECREATION	146,506.52	5,900.00	15,659.29	137,568.81	0.00	14,837.71
	0.00	152,406.52				

EMPLOYEES BENEFITS

P.E.R.S.	345,000.00	4,000.00	35,750.93	341,732.48	0.00	7,267.52
01-59-D	0.00	349,000.00				
WORKMEN'S COMPENSATION	160,000.00	6,000.00	0.00	128,390.95	0.00	37,609.05
01-61-A	0.00	166,000.00				
MEDICARE	74,000.00	0.00	5,505.01	71,239.04	0.00	2,760.96
01-62	0.00	74,000.00				
RETIREE BENEFIT	50,000.00	0.00	9,073.65	38,183.79	0.00	11,816.21
01-62A	0.00	50,000.00				
UNEMPLOYMENT COMPENSATION	2,000.00	0.00	0.00	0.00	0.00	2,000.00
01-66	0.00	2,000.00				
EMPLOYEES ACCUMULATED SICK PAY	10,000.00	157,000.00	35,956.77	154,342.87	0.00	12,657.13
01-67	0.00	167,000.00				
LIFE INSURANCE POLICY	8,000.00	3,000.00	665.55	8,216.10	0.00	2,783.90
01-68	0.00	11,000.00				
*** TOTAL EMPLOYEES BENEFITS	649,000.00	170,000.00	86,951.91	742,105.23	0.00	76,894.77
	0.00	819,000.00				

CITY HALL

CLERK	53,851.00	1.00	4,142.40	53,851.21	0.00	0.79
01-5-A-2	0.00	53,852.00				
CITY HALL FURNITURE & FIXTURES	5,000.00	0.00	2,102.61	4,444.12	0.00	555.88
01-5-A-3	0.00	5,000.00				

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	Original Budget	AUDITOR'S REPORT Revisions	MTD Expenses	YTD Expenses	Encumbered	Period 12/2013 Balance Left
Number	Transfers	Total Budget				
C H STATIONERY & PRINTING	21,000.00	0.00	3,216.30	16,064.62	0.00	4,935.38
01-5-A-4	0.00	21,000.00				
C H SUPPLIES & INCIDENTALS	5,000.00	0.00	242.96	2,267.50	0.00	2,780.50
01-5-A-5	48.00	5,048.00				
HALL RENTAL REFUND	1,200.00	0.00	50.00	975.00	0.00	225.00
01-5-A-6	0.00	1,200.00				
UTILITIES	70,000.00	0.00	9,897.81	58,494.28	0.00	11,505.72
01-5-A-7	0.00	70,000.00				
TRAINING	1,000.00	0.00	0.00	100.00	0.00	900.00
01-5-A-8	0.00	1,000.00				
ENVIRONMENTAL HEALTH DIRECTOR	10,000.00	0.00	833.33	9,999.96	0.00	0.04
01-5-A-12	0.00	10,000.00				
CITY HALL EQUIPMENT OUTLAY	5,000.00	0.00	150.00	4,759.93	0.00	240.07
01-5-A-13	0.00	5,000.00				
MAINTENANCE CONTRACTS	55,000.00	0.00	2,772.21	51,505.52	0.00	3,494.48
01-5-A-14	0.00	55,000.00				
ALCHEMY SCANNING UNIT	0.00	0.00	0.00	0.00	0.00	0.00
01-5-A-15	0.00	0.00				
MEMORIAL	1,700.00	0.00	1,199.00	1,229.00	0.00	471.00
01-5-A-16	0.00	1,700.00				
GENERAL FUND TRANSFER OUT	0.00	2,402,898.89	300,000.00	2,402,898.89	0.00	0.00
01-5-A-19	0.00	2,402,898.89				
*** TOTAL CITY HALL	228,751.00	2,402,899.89	324,606.62	2,606,590.03	0.00	25,108.86
	48.00	2,631,698.89				
***** GENERAL FUND TOTAL	8,784,721.64	3,387,986.19	1,377,440.28	11,580,111.50	0.00	747,498.47
	154,902.14	12,327,609.97				

STREET MAINTENANCE

Number	Original Budget Transfers	AUDITOR'S REPORT Revisions Total Budget	MTD Expenses	YTD Expenses	Encumbered	Balance Left
FOREMAN & HEAVY EQUIP OPERATOR	139,972.30	0.00	10,310.88	134,111.24	0.00	5,861.06
02-33-1	0.00	139,972.30				
SCMR EMPLOYEES OVERTIME	5,500.00	0.00	1,155.92	3,347.42	0.00	2,152.58
02-33-1A	0.00	5,500.00				
SCMR MATERIALS	65,000.00	0.00	8,439.86	47,928.44	0.00	42,573.87
02-33-2	25,502.31	90,502.31				
SCMR CONTRACTS	30,000.00	0.00	0.00	16,796.00	0.00	13,204.00
02-33-4	0.00	30,000.00				
SCMR INCIDENTALS	750.00	0.00	0.00	627.80	0.00	122.20
02-33-5	0.00	750.00				
STREET SIGNS	5,000.00	0.00	840.08	2,987.59	0.00	2,012.41
02-33-6	0.00	5,000.00				
SCMR ELECTRIC CURRENT	17,500.00	2,000.00	1,307.00	15,666.88	0.00	3,833.12
02-33-7	0.00	19,500.00				
SCMR EQUIPMENT MAINTENANCE	20,000.00	0.00	9,174.00	19,008.92	0.00	991.08
02-33-8	0.00	20,000.00				
SALT BIN	0.00	0.00	0.00	0.00	0.00	0.00
02-33-9	0.00	0.00				
TRAFFIC LIGHTS	7,500.00	0.00	3,750.00	7,499.55	0.00	0.45
02-33-12	0.00	7,500.00				
SCMR EQUIPMENT OUTLAY	2,000.00	0.00	1,500.58	1,500.58	0.00	499.42
02-33-13	0.00	2,000.00				
SCMR TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
02-33-19	0.00	0.00				
**** TOTAL STREET MAINT. FUND	293,222.30	2,000.00	36,478.32	249,474.42	0.00	71,250.19
	25,502.31	320,724.61				
SWIMMING POOL FUND						

Number	Original Budget Transfers	AUDITOR'S REPORT Revisions Total Budget	MTD Expenses	YTD Expenses	Encumbered	Balance Left
SWIMMING POOL MANAGERS	18,000.00	0.00	0.00	15,047.18	0.00	2,952.82
04-SP-1	0.00	18,000.00				
SWIMMING POOL EMPLOYEES	98,000.00	10,000.00	350.00	99,698.41	0.00	8,301.59
04-SP-2	0.00	108,000.00				
SWIMMING POOL SUPPLIES	13,000.00	0.00	24.78	12,034.58	0.00	3,265.42
04-SP-4	2,300.00	15,300.00				
SWIMMING POOL INCIDENTALS	1,000.00	0.00	0.00	216.00	0.00	784.00
04-SP-5	0.00	1,000.00				
SWIMMING POOL ELECTRIC	27,000.00	0.00	1,383.39	24,385.32	0.00	2,614.68
04-SP-7	0.00	27,000.00				
SWIMMING POOL WATER	13,000.00	0.00	0.00	12,201.23	0.00	798.77
04-SP-8	0.00	13,000.00				
EQUIPMENT MAINTENANCE	7,500.00	0.00	0.00	4,776.68	0.00	423.32
04-SP-9	(2,300.00)	5,200.00				
SWIMMING POOL TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
04-SP-19	0.00	0.00				
**** TOTAL SWIMMING POOL FUND	177,500.00	10,000.00	1,758.17	168,359.40	0.00	19,140.60
	0.00	187,500.00				

BUILDING DEVELOP & PLAN DEPT

Personnel

DIRECTOR/CODE ASSIST OFFICER	71,050.00	0.00	5,465.38	71,049.91	0.00	0.09
05-MP-1A	0.00	71,050.00				
SECRETARY	0.00	0.00	0.00	0.00	0.00	0.00
05-MP-15	0.00	0.00				
BLDG COMMISIONER/HIP INSPECTOR	52,451.48	385.00	4,034.72	52,836.36	0.00	0.12

Number	Original Budget Transfers	AUDITOR'S REPORT Revisions Total Budget	MTD Expenses	YTD Expenses	Encumbered	Period 12/2013 Balance Left
05-MP-14	0.00	52,836.48				
PLUMBING INSPECTOR	6,849.60	0.00	570.80	6,849.60	0.00	0.00
05-MP-1	0.00	6,849.60				
CONTRACT STAFF	65,000.00	0.00	3,645.00	46,259.65	0.00	20,480.35
05-MP-1B	1,740.00	66,740.00				
Total Personnel	195,351.08	385.00	13,715.90	176,995.52	0.00	20,480.56
	1,740.00	197,476.08				
Non-personnel						
MP-CI CONTRACTS	60,000.00	0.00	1,237.29	1,237.29	0.00	54,762.71
05-MP-2	(4,000.00)	56,000.00				
TRAVEL AND TRAINING	3,000.00	0.00	425.00	698.95	0.00	2,301.05
05-MP-3	0.00	3,000.00				
PROPERTY MANAGEMENT	160,000.00	0.00	8,345.63	134,317.51	0.00	25,682.49
05-MP-4	0.00	160,000.00				
PROPERTY PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
05-MP-10	0.00	0.00				
DEMOLITION	10,000.00	0.00	0.00	0.00	0.00	12,000.00
05-MP-10A	2,000.00	12,000.00				
MP SUPPLIES & INCIDENTALS	1,000.00	0.00	5.60	395.30	0.00	604.70
05-MP-5	0.00	1,000.00				
SCANNING-RECORD RETENTION	5,000.00	0.00	0.00	4,620.00	0.00	380.00
05-MP-8	0.00	5,000.00				
EQUIPMENT OUTLAY	1,000.00	0.00	0.00	0.00	0.00	3,000.00
05-MP-13	2,000.00	3,000.00				
BUILDING DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
05-MP-10B	0.00	0.00				
MP-CI LEGAL ADS	10,000.00	0.00	0.00	6,063.50	0.00	3,936.50
05-MP-6	0.00	10,000.00				
SHOPPING CENTER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
05-MP-7	0.00	0.00				
STREETS & SEWERS PROJECTS	0.00	615,000.00	286,574.74	426,860.24	0.00	188,139.76

Number	Original Budget Transfers	AUDITOR'S REPORT Revisions Total Budget	MTD Expenses	YTD Expenses	Encumbered	Balance Left
05-MP-9	0.00	615,000.00				
VINE ST STREETScape PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
05-MP-9A	0.00	0.00				
DEVELOPMENT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
05-MP-11	0.00	0.00				
Total Non-personnel	250,000.00	615,000.00	296,588.26	574,192.79	0.00	290,807.21
	0.00	865,000.00				
Special Projects						
CIC LOAN	0.00	0.00	0.00	0.00	0.00	0.00
05-MP-21	0.00	0.00				
ENERGY PROGRAM PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
05-MP-22	0.00	0.00				
CAPITAL FACILITIES PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
05-MP-23	0.00	0.00				
CIC GRANT-OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
05-MP-18	0.00	0.00				
COMPREHENSIVE PLAN IMP/CIC	0.00	0.00	0.00	0.00	0.00	0.00
05-MP-16	0.00	0.00				
Total Special Projects	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00				
Discretionary						
MILLCREEK VALLEY CONSERV DIST	500.00	0.00	0.00	0.00	0.00	500.00
05-MP-12	0.00	500.00				
Total Discretionary	500.00	0.00	0.00	0.00	0.00	500.00
	0.00	500.00				
**** TOTAL BUILD DEV & PLAN	445,851.08	615,385.00	310,304.16	751,188.31	0.00	311,787.77
	1,740.00	1,062,976.08				

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REHAB LOAN FUND

REHAB LOAN FUND	0.00	0.00	0.00	0.00	0.00	0.00
06	0.00	0.00				
REHAB LOAN TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
06-19	0.00	0.00				
**** TOTAL REHAB LOAN FUND	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00				

CAPITAL IMPROVEMENT FUND

CAPITAL IMPROVEMENT FUND-SP	0.00	0.00	0.00	0.00	0.00	0.00
07	0.00	0.00				
VINE ST. CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
07-01	0.00	0.00				
SEWERS	0.00	0.00	0.00	0.00	0.00	0.00
07-02	0.00	0.00				
ROSS PARK COMPLEX PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
07-03	0.00	0.00				
VINE STREET STREETScape PROJ.	0.00	500,000.00	0.00	0.00	0.00	500,000.00
07-04	0.00	500,000.00				
SERVICE GARAGE PROJECT	0.00	2,500,000.00	604,151.33	2,171,334.00	0.00	351,072.74
07-05	22,406.74	2,522,406.74				
SAFETY CENTER PROJECT	0.00	5,000,000.00	483,741.89	1,858,569.26	0.00	3,141,430.74
07-06	0.00	5,000,000.00				
CAPITAL IMPROVEMT FD TRANS OUT	0.00	0.00	0.00	0.00	0.00	0.00
07-19	0.00	0.00				

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*** TOTAL CAPITAL IMPROVEMT FD	0.00	8,000,000.00	1,087,893.22	4,029,903.26	0.00	3,992,503.48
	22,406.74	8,022,406.74				

POLICE PENSION FUND

POLICE PENSION FUND	30,000.00	0.00	28,352.47	28,782.84	0.00	1,217.16
08	0.00	30,000.00				
POLICE PENSION TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
08-19	0.00	0.00				
**** TOTAL POLICE PENSION FUND	30,000.00	0.00	28,352.47	28,782.84	0.00	1,217.16
	0.00	30,000.00				

FIREMEN PENSION FUND

FIREMEN PENSION FUND	30,000.00	0.00	7,451.14	7,881.34	0.00	22,118.66
09	0.00	30,000.00				
FIREMEN PENSION TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
09-19	0.00	0.00				
*** TOTAL FIREMEN PENSION FUND	30,000.00	0.00	7,451.14	7,881.34	0.00	22,118.66
	0.00	30,000.00				

C-9 TRUST FUND

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Account Title	Original Budget	AUDITOR'S REPORT		YTD Expenses	Encumbered	Period 12/2013
Number	Transfers	Revisions	MTD Expenses			Balance Left
		Total Budget				
C-9 TRUST FUND	50,000.00	0.00	0.00	50,000.00	0.00	0.00
10	0.00	50,000.00				
C-9 TRUST TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
10-19	0.00	0.00				
**** TOTAL C-9 TRUST FUND	50,000.00	0.00	0.00	50,000.00	0.00	0.00
	0.00	50,000.00				

DRUG OFFENDER FINES FUND						

DRUG OFFENDER FINES EXPENSES	1,200.00	3,977.35	0.00	0.00	0.00	5,177.35
12-01	0.00	5,177.35				
DRUG OFFENDER FINES TRANSF OUT	0.00	0.00	0.00	0.00	0.00	0.00
12-19	0.00	0.00				
**** TOTAL DRUG OFFENDER FINES	1,200.00	3,977.35	0.00	0.00	0.00	5,177.35
	0.00	5,177.35				

CRIMINAL ACTIVITY FORFEIT FUND						

CRIMINAL ACT FORFEIT EXPENSES	1,200.00	28,727.90	3,100.73	8,899.41	0.00	21,028.49
13-01	0.00	29,927.90				
POLICE STATION REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
13-02	0.00	0.00				
CRIMINAL ACT FORFEIT TRANS OUT	0.00	0.00	0.00	0.00	0.00	0.00
13-19	0.00	0.00				
*** TOTAL CRIMINAL ACT FORFEIT	1,200.00	28,727.90	3,100.73	8,899.41	0.00	21,028.49
	0.00	29,927.90				

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BLDG. PERMIT FEE AGENCY FUND						

BUILDING PERMIT FEE EXPENSES	1,200.00	1,200.00	700.42	2,399.37	0.00	0.63
17-01	0.00	2,400.00				
BLDG. PERMIT FEE TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
17-19	0.00	0.00				
***TOTAL BLDG PERMIT FEE FUND	1,200.00	1,200.00	700.42	2,399.37	0.00	0.63
	0.00	2,400.00				

CAP PROJ-STORM SEWER IMP FUND						

STORM SEWERS	0.00	0.00	0.00	0.00	0.00	0.00
18-01	0.00	0.00				
OPWC LOAN PRINCIPLE ISSUE II	2,370.00	0.00	0.00	2,370.00	0.00	0.00
18-02	0.00	2,370.00				
INTEREST	706.00	0.00	0.00	705.29	0.00	0.71
18-03	0.00	706.00				
STORM SEWER IMP TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
18-19	0.00	0.00				
***TOTAL CAP PROJ-STORM SEWER	3,076.00	0.00	0.00	3,075.29	0.00	0.71
	0.00	3,076.00				

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FEMA FUND EXPENSES						

FEMA EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
19-01	0.00	0.00				
TRANFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
19-19	0.00	0.00				
***TOTAL FEMA EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00				

MAYOR'S CT COMPUTERIZATION						

MAYOR'S COURT COMPUTERIZATION	300.00	0.00	30.00	300.00	0.00	0.00
21-01	0.00	300.00				
MAYOR'S COURT COMP TRANSFEROUT	0.00	0.00	0.00	0.00	0.00	0.00
21-19	0.00	0.00				
***TOTAL MAYOR'S CT COMPUTER	300.00	0.00	30.00	300.00	0.00	0.00
	0.00	300.00				

CLERK OF CTS COMPUTERIZATION						

CLERK OF COURT COMPUTERZATION	300.00	1,022.00	0.00	2,023.61	0.00	0.00
22-01	701.61	2,023.61				
CLERK OF CT COMP TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
22-19	0.00	0.00				

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Number	Original Budget	AUDITOR'S REPORT Revisions	MTD Expenses	YTD Expenses	Encumbered	Period 12/2013 Balance Left
	Transfers	Total Budget				
***TOTAL CL OF CTS COMPUTER	300.00	1,022.00	0.00	2,023.61	0.00	0.00
	701.61	2,023.61				

GENERAL BOND RETIREMENT FUND						

GENERAL BOND RETIREMENT-SP	85,000.00	0.00	0.00	85,000.00	0.00	0.00
31-01	0.00	85,000.00				
INTEREST-SP	55,718.76	0.00	0.00	55,718.76	0.00	0.00
31-02	0.00	55,718.76				
GENERAL BOND RETIRE-FIRE EQUIP	45,000.00	15,000.00	0.00	60,000.00	0.00	0.00
31-03	0.00	60,000.00				
INTEREST-FIRE EQUIP	4,000.00	11,912.50	0.00	15,125.00	0.00	787.50
31-04	0.00	15,912.50				
GENERAL BOND RETIRE-ST SWEEPER	0.00	0.00	0.00	0.00	0.00	0.00
31-05	0.00	0.00				
INTEREST-ST SWEEPER	0.00	0.00	0.00	0.00	0.00	0.00
31-06	0.00	0.00				
BOND FINANCING	0.00	5,000,000.00	0.00	0.00	0.00	5,000,000.00
31-07	0.00	5,000,000.00				
INTEREST-BOND FINANCING	0.00	64,409.72	0.00	0.00	0.00	64,409.72
31-08	0.00	64,409.72				
NOTE PRINCIPAL - FIRE PUMPER	0.00	0.00	0.00	0.00	0.00	0.00
31-09	0.00	0.00				
NOTE INTEREST - FIRE PUMPER	0.00	0.00	0.00	0.00	0.00	0.00
31-10	0.00	0.00				
BOND ISSUE COST SC	0.00	95,266.27	0.00	0.00	0.00	95,266.27
31-11	0.00	95,266.27				
BOND ISSUE COST S PROJ.	0.00	91,400.60	0.00	0.00	0.00	91,400.60
31-12	0.00	91,400.60				

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		Revisions	MTD Expenses			
BOND ISSUE COST -SAFETY CENTER	0.00	242,955.49	0.00	0.00	0.00	242,955.49
31-13	0.00	242,955.49				
BOND ISSUE COST-BANK ST SETTLE	0.00	64,690.35	0.00	0.00	0.00	64,690.35
31-14	0.00	64,690.35				
BOND DEBT-SHOPPING CENTER	0.00	1,560,000.00	0.00	1,560,000.00	0.00	0.00
31-15	0.00	1,560,000.00				
BOND DEBT-IMWALLE PROPERTY	0.00	600,000.00	0.00	600,000.00	0.00	0.00
31-16	0.00	600,000.00				
GEN BOND RETIREMENT TRANS-OUT	0.00	0.00	0.00	0.00	0.00	0.00
31-19	0.00	0.00				
BOND DEBT PRINCIPAL	590,010.22	(590,010.22)	0.00	0.00	0.00	0.00
31-50	0.00	0.00				
BOND DEBT INTEREST	0.00	493,653.33	0.00	493,653.33	0.00	0.00
31-51	0.00	493,653.33				
***TOTAL GEN BOND RETIREMENT	779,728.98	7,649,278.04	0.00	2,869,497.09	0.00	5,559,509.93
	0.00	8,429,007.02				

EMPLOYEE HEALTH PLAN FUND						

SERVICE DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
51-01	0.00	0.00				
POLICE DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
51-02	0.00	0.00				
FIRE DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
51-03	0.00	0.00				
DENTAL/VISION SERVICE DEPT	0.00	0.00	0.00	0.00	0.00	0.00
51-04	0.00	0.00				
DENTAL/VISION POLICE DEPT	0.00	0.00	0.00	0.00	0.00	0.00
51-05	0.00	0.00				

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Account Title	Original Budget	AUDITOR'S REPORT		YTD Expenses	Encumbered	Period 12/2013 Balance Left
Number	Transfers	Revisions	MTD Expenses			
DENTAL/VISION FIRE DEPT	0.00	0.00	0.00	0.00	0.00	0.00
51-06	0.00	0.00				
EMPLOYEE HEALTH CARE EXPENSES	1,325,698.89	373,500.00	210,026.11	1,778,847.23	0.00	7,362.38
51-07	87,010.72	1,786,209.61				
EMPLOYEE DENTAL AND VISION EXP	76,000.00	0.00	10,186.10	68,555.45	0.00	7,444.55
51-08	0.00	76,000.00				
EMPLOYEE HEALTH PLAN TRANS-OUT	0.00	0.00	0.00	0.00	0.00	0.00
51-19	0.00	0.00				
***TOTAL EMPLOYEE HEALTH PL FD	1,401,698.89	373,500.00	220,212.21	1,847,402.68	0.00	14,806.93
	87,010.72	1,862,209.61				
***** GRAND TOTALS - ALL FUNDS	11,999,998.89	20,073,076.48	3,073,721.12	21,599,298.52	0.00	10,766,040.37
	292,263.52	32,365,338.89				

Account Title Number	Beginning	AUDITORS REPORT		Ending Balance	MTD Change YTD Change
	MTD Balance YTD Balance	MTD Receipts YTD Receipts	MTD Disbursements YTD Disbursements		
GENERAL FUND CASH ACCOUNT	1,777,232.11 1,408,929.84	1,591,221.67 12,006,008.44	1,488,872.97 11,535,357.47	1,879,580.81	102,348.70 470,650.97
STREET MAINT FUND CASH ACCOUNT	336,697.23 363,449.94	19,633.26 205,876.65	36,478.32 249,474.42	319,852.17	(16,845.06) (43,597.77)
SWIMMING POOL FUND CASH ACCT	71,028.80 56,108.22	0.00 181,521.81	1,758.17 168,359.40	69,270.63	(1,758.17) 13,162.41
MASTER PLAN-CAP IMP CASH ACCT	505,454.16 799,521.58	13,590.46 160,407.19	310,304.16 751,188.31	208,740.46	(296,713.70) (590,781.12)
REHAB LOAN FUND CASH ACCT	135,026.10 135,026.10	0.00 0.00	0.00 0.00	135,026.10	0.00 0.00
CAPITAL IMPROVEMT FD CASH ACCT	12,994,789.05 4,927,713.02	0.00 11,009,086.07	1,087,893.22 4,029,903.26	11,906,895.83	(1,087,893.22) 6,979,182.81
POLICE PENSION FD CASH ACCT	86,827.65 66,347.07	5,946.96 26,857.91	28,352.47 28,782.84	64,422.14	(22,405.51) (1,924.93)
FIREMEN PENSION FD CASH ACCT	94,009.68 73,528.95	5,946.96 26,857.89	7,451.14 7,881.34	92,505.50	(1,504.18) 18,976.55
C-9 TRUST FUND CASH ACCT	0.00 0.00	0.00 50,000.00	0.00 50,000.00	0.00	0.00 0.00
DRUG OFFENDER FINES CASH ACCT	3,977.35 3,952.35	0.00 25.00	0.00 0.00	3,977.35	0.00 25.00

Account Title Number	Beginning	AUDITORS REPORT		Ending Balance	MTD Change YTD Change
	MTD Balance YTD Balance	MTD Receipts YTD Receipts	MTD Disbursements YTD Disbursements		
CRIMINAL ACT FORFEIT CASH ACCT	24,864.95 28,843.40	0.00 1,820.23	3,100.73 8,899.41	21,764.22	(3,100.73) (7,079.18)
D.A.R.E. PROGRAM FUND CASH ACC	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
BLDG. PERMIT FEE CASH ACCOUNT	1,439.74 938.69	0.00 2,200.00	700.42 2,399.37	739.32	(700.42) (199.37)
CAP PROJ-STORM SEWER IMP FD CA	2.38 1.67	0.00 3,076.00	0.00 3,075.29	2.38	0.00 0.71
FEMA CASH ACCOUNT	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00
MAYOR'S CT COMPUTERIZATION FD	1,838.00 1,421.50	46.00 732.50	30.00 300.00	1,854.00	16.00 432.50
CLERK OF CT COMPUTERIZATION FD	3,066.00 3,182.61	145.00 2,265.00	0.00 2,236.61	3,211.00	145.00 28.39
GENERAL BOND RETIREMENT FUND	(56,650.53) 20,922.56	300,000.00 3,091,924.00	0.00 2,869,497.09	243,349.47	300,000.00 222,426.91
EMPLOYEE HEALTH PLAN CASH ACCT	264,056.44 143,940.47	28,630.49 1,775,936.93	220,224.59 1,847,415.06	72,462.34	(191,594.10) (71,478.13)
TOTAL	16,243,659.11 8,033,827.97	1,965,160.80 28,544,595.62	3,185,166.19 21,554,769.87	15,023,653.72	(1,220,005.39) 6,989,825.75

Number	ESTIMATED REV	MONTH TO DATE	GENERAL FUND RECEIPTS YEAR TO DATE	UNCOLLECTED	REVISIONS
GEN'L PROPERTY TAX	748,238.00	200,884.26	944,188.70	(195,950.70)	0.00
01-1001					
HAMILTON CO. COURT FINES	580.00	0.00	5,224.93	(4,644.93)	0.00
01-1002					
HAM CTY LGF	96,575.00	15,710.56	95,945.73	629.27	0.00
01-1003					
LIQUOR LICENSES	5,950.00	0.00	14,180.25	(8,230.25)	0.00
01-1004					
CIGARETTE TAX	195.00	0.00	150.00	45.00	0.00
01-1005					
INHERITANCE TAX	0.00	0.00	418,574.30	(418,574.30)	0.00
01-1006					
TRASH BAGS	10,690.00	1,000.00	10,350.00	340.00	0.00
01-1007					
PINBALL PERMITS	0.00	0.00	0.00	0.00	0.00
01-1008					
PLUMBING LICENSES	1,900.00	168.00	2,242.00	(342.00)	0.00
01-1009					
PLUMBING PERMITS	0.00	0.00	0.00	0.00	0.00
01-1010					
BUILDING PERMITS	60,000.00	8,415.14	82,300.80	(22,300.80)	0.00
01-1011					
STATE LOCAL GOVT FUND 69	98,000.00	6,157.40	80,122.60	17,877.40	0.00
01-1012					
RECYCLING	7,000.00	169.10	7,724.55	(724.55)	0.00
01-1013					
SIGN PERMITS	0.00	0.00	0.00	0.00	0.00
01-1014					
HEALTH DEPT MISC	0.00	0.00	0.00	0.00	0.00
01-1016					
HEALTH PERMITS	0.00	0.00	0.00	0.00	0.00

Number	ESTIMATED REV	MONTH TO DATE	GENERAL FUND RECEIPTS YEAR TO DATE	UNCOLLECTED	REVISIONS
01-1017					
HEALTH SUBSIDY	0.00	0.00	0.00	0.00	0.00
01-1018					
RESTAURANT LICENSES FSO	0.00	0.00	0.00	0.00	0.00
01-1022					
VENDING LICENSES	0.00	0.00	0.00	0.00	0.00
01-1023					
RECREATION	23,000.00	90.00	23,295.04	(295.04)	0.00
01-1024					
HOLIDAY ACTIVITY	9,500.00	200.00	925.00	8,575.00	0.00
01-1025					
HAM CO LGF - FIN INST	3,200.00	0.00	0.00	3,200.00	0.00
01-1027					
PROPERTY TAX ROLLBACK	64,991.00	0.00	71,410.67	(6,419.67)	0.00
01-1029					
BUS FARES	19,700.00	1,280.50	16,007.75	3,692.25	0.00
01-1030					
MISCELLANEOUS COLLECTIONS	25,000.00	41,945.26	250,402.07	(225,402.07)	0.00
01-1031					
INTEREST	60,000.00	5,991.57	34,965.46	25,034.54	0.00
01-1032					
TRANSFER OF FUNDS	0.00	0.00	0.00	0.00	0.00
01-1034					
CABLE CONTRACT	44,000.00	0.00	42,627.24	1,372.76	0.00
01-1035					
MAYOR'S COURT	45,000.00	2,609.50	38,381.88	6,618.12	0.00
01-1036					
EARNED INCOME TAX	9,500,000.00	1,300,572.27	9,403,856.03	96,143.97	0.00
01-1037					
RENTAL PROGRAM	500.00	150.00	5,270.00	(4,770.00)	0.00
01-1038					
POOL/SPA LICENCES	0.00	0.00	0.00	0.00	0.00

Account Title	ESTIMATED REV	MONTH TO DATE	GENERAL FUND RECEIPTS YEAR TO DATE	UNCOLLECTED	REVISIONS
Number					
01-1040					
EMERGENCY RUNS FD	82,000.00	3,947.11	80,433.38	1,566.62	0.00
01-1042					
HALL RENTAL	10,850.00	750.00	14,400.00	(3,550.00)	0.00
01-1043					
PARK SHELTER RENTALS	3,025.00	0.00	2,575.00	450.00	0.00
01-1044					
BUSINESS DUMPSTERS FEE	22,500.00	0.00	21,260.00	1,240.00	0.00
01-1045					
SPECIAL PICKUP FEE	0.00	0.00	0.00	0.00	0.00
01-1046					
FITNESS CENTER PASSES	9,500.00	830.00	9,530.00	(30.00)	0.00
01-1047					
POLICE PROCEEDS	0.00	0.00	0.00	0.00	0.00
01-1048					
RETAIL FOOD EST LICENSE	0.00	0.00	0.00	0.00	0.00
01-1049					
RECYCLE BINS	500.00	51.00	2,728.00	(2,228.00)	0.00
01-1050					
SALE OF FIXED ASSETS	0.00	0.00	93,533.05	(93,533.05)	0.00
01-1051					
SALE OF INVESTMENT	0.00	(6,875.00)	(6,875.00)	6,875.00	0.00
01-1052					
** TOTAL GENERAL FUND	10,952,394.00	1,584,046.67	11,765,729.43	(813,335.43)	0.00

STREET MAINTENANCE RECEIPTS

GASOLINE EXCISE TA (60)	92,000.00	7,940.95	91,800.95	199.05	0.00
02-2001					

Date 6/10/2014

REVENUE

Time 12:58 PM
Account Title

Period 12/2013

Number	ESTIMATED REV	MONTH TO DATE	GENERAL FUND RECEIPTS YEAR TO DATE	UNCOLLECTED	REVISIONS
HAM CTY MV FEES	40,000.00	5,114.26	39,109.75	890.25	0.00
02-2002					
ST & LOCAL GOVT HGWY DIST (68)	47,000.00	4,241.80	46,464.87	535.13	0.00
02-2003					
STATE PERM TAX-AUTO REG	21,000.00	2,336.25	28,501.08	(7,501.08)	0.00
02-2004					
SPRING GROVE MRF	0.00	0.00	0.00	0.00	0.00
02-2005					
INTEREST	0.00	0.00	0.00	0.00	0.00
02-2006					
BOND PROCEEDS STREET SWEEPER	0.00	0.00	0.00	0.00	0.00
02-2007					
PUBLIC ASSISTANCE GRANT (FEMA)	0.00	0.00	0.00	0.00	0.00
02-2008					
STREET PROJECTS	0.00	0.00	0.00	0.00	0.00
02-2009					
SCMR TRANSFER IN	0.00	0.00	0.00	0.00	0.00
02-2034					
** TOTAL STREET MAINT	200,000.00	19,633.26	205,876.65	(5,876.65)	0.00
SWIMMING POOL RECEIPTS					

SWIMMING POOL	34,000.00	0.00	31,279.90	2,720.10	0.00
04-4001					
SWIMMING POOL CONCESSIONS	800.00	0.00	241.91	558.09	0.00
04-4002					
SWIMMING POOL TRANSFERS IN	150,000.00	0.00	150,000.00	0.00	0.00
04-4034					
** TOTAL SWIMMING POOL	184,800.00	0.00	181,521.81	3,278.19	0.00

ESTIMATED REV	MONTH TO DATE	GENERAL FUND RECEIPTS YEAR TO DATE	UNCOLLECTED	REVISIONS
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MASTER PLAN RECEIPTS

MASTER PLAN - CAPITAL IMPROVE. 05-5001	0.00	0.00	0.00	0.00	0.00
SHOPPING CTR LEASE 05-5002	155,000.00	13,590.46	160,407.19	(5,407.19)	0.00
SHOPPING CENTER TAX 05-5003	0.00	0.00	0.00	0.00	0.00
RENTAL FEES 05-5004	0.00	0.00	0.00	0.00	0.00
SALE OF LAND 05-5005	0.00	0.00	0.00	0.00	0.00
MP-CI TRANSFERS IN 05-5034	290,851.00	0.00	0.00	290,851.00	0.00
** TOTAL MASTER PLAN	445,851.00	13,590.46	160,407.19	285,443.81	0.00
REHAB LOAN 06-6001	0.00	0.00	0.00	0.00	0.00
REHAB LOAN TRANSFERS IN 06-6034	0.00	0.00	0.00	0.00	0.00
CAPITAL IMPROVEMENT FUND 07-7001	11,012,163.00	0.00	0.00	11,012,163.00	0.00
CAPITAL IMPROVEMT FD TRANSF IN 07-7034	0.00	0.00	0.00	0.00	0.00
POLICE PENSION 08-8001	29,000.00	5,946.96	26,857.91	2,142.09	0.00

Account Title	ESTIMATED REV	MONTH TO DATE	GENERAL FUND RECEIPTS YEAR TO DATE	UNCOLLECTED	REVISIONS
Number					
INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	0.00	0.00
08-8002					
POLICE PENSION TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
08-8034					
FIREMEN PENSION	29,000.00	5,946.96	26,857.89	2,142.11	0.00
09-9001					
INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	0.00	0.00
09-9002					
FIREMEN PENSION TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
09-9034					
C-9 TRUST FUND	0.00	0.00	0.00	0.00	0.00
10-1001					
C-9 TRUST FUND TRANSFERS IN	50,000.00	0.00	50,000.00	0.00	0.00
10-1034					
DRUG OFFENDER FINES REVENUE	1,200.00	0.00	25.00	1,175.00	0.00
12-1201					
DRUG OFFENDER FINES TRANSF IN	0.00	0.00	0.00	0.00	0.00
12-1234					
CRIMINAL ACT FORFEIT/CTY/STATE	1,200.00	0.00	1,820.23	(620.23)	0.00
13-1301					
CRIMINAL ACT FORFEITURE/FED	0.00	0.00	0.00	0.00	0.00
13-1302					
CRIMINAL ACT/FED INTEREST	0.00	0.00	0.00	0.00	0.00
13-1303					
CRIMINAL ACT FORFEIT TRANSF IN	0.00	0.00	0.00	0.00	0.00
13-1334					
D.A.R.E. PROGRAM FUND REVENUE	0.00	0.00	0.00	0.00	0.00
16-1601					
D.A.R.E. PROGRAM FUND TRANS IN	0.00	0.00	0.00	0.00	0.00
16-1634					
BUILDING PERMIT FEE	1,200.00	0.00	0.00	1,200.00	0.00
17-1701					

Number	ESTIMATED REV	MONTH TO DATE	GENERAL FUND RECEIPTS YEAR TO DATE	UNCOLLECTED	REVISIONS
BLDG. PERMIT FEE TRANSFER IN 17-1734	1,000.00	0.00	2,200.00	(1,200.00)	0.00
CAPITAL PROJ-STORM SEWER IMP 18-1801	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECT TRANSFER IN 18-1834	3,076.00	0.00	3,076.00	0.00	0.00
FEMA 19-1901	0.00	0.00	0.00	0.00	0.00
FEMA TRANSFER IN 19-1934	0.00	0.00	0.00	0.00	0.00
MAYOR'S CT COMPUTERIZATION 21-2101	700.00	46.00	732.50	(32.50)	0.00
MAYOR'S CT COMP TRANSFER IN 21-2134	0.00	0.00	0.00	0.00	0.00
CLERK OF CT COMPUTERIZATION 22-2201	2,500.00	145.00	2,052.00	448.00	0.00
CLERK OF CT COMP TRANSFER IN 22-2234	0.00	0.00	0.00	0.00	0.00
GENERAL BOND RETIREMENT 31-3101	8,488,220.00	0.00	0.00	8,488,220.00	0.00
GEN BOND RETIREMENT TRANS-IN 31-3134	600,000.00	300,000.00	871,924.00	(271,924.00)	0.00
BOND PREMIUM SC 31-3144	0.00	0.00	0.00	0.00	0.00
BOND PREMIUM SPROJ. 31-45	0.00	0.00	0.00	0.00	0.00
EMPLOYEE HEALTH PLAN 51-5101	224,562.00	28,618.11	450,225.66	(225,663.66)	0.00
EMPLOYEE HEALTH PLAN TRANS-IN 51-5134	1,462,138.00	0.00	1,325,698.89	136,439.11	0.00

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Date 6/10/2014
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Account Title
Number

VILLAGE OF SAINT BERNARD

ESTIMATED REV	MONTH TO DATE	GENERAL FUND RECEIPTS YEAR TO DATE	UNCOLLECTED	REVISIONS
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***GRAND TOTAL - ALL FUNDS	33,689,004.00	1,957,973.42	15,075,005.16	18,613,998.84	0.00
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City of St. Bernard

Cash Basis Detail of Revenue and Expenditures by Fund:

	2012		2013	
	Revenue	Expenditures	Revenue	Expenditures
General Fund	\$ 15,646,244	\$ 12,596,336	\$ 12,017,479	\$ 11,579,487
SCMR	\$ 201,833	\$ 258,915	\$ 205,877	\$ 249,474
Swim Pool	\$ 34,567	\$ 190,098	\$ 31,522	\$ 168,359
Master Plan (Buy Property)	\$ 257,728	\$ 2,075,091	\$ 160,407	\$ 751,188
Capital Imp.	\$ -	\$ 267,271	\$ -	\$ 4,029,903
Police Pension	\$ 34,113	\$ 44,264	\$ 26,858	\$ 28,783
Fire Pension	\$ 34,113	\$ 38,226	\$ 26,858	\$ 7,881
C-9 Trust	\$ -	\$ 50,000	\$ -	\$ 50,000
Drug Off. Fines	\$ 75	\$ -	\$ 25	\$ -
Crim. Act Forf.	\$ 10	\$ 59	\$ 1,820	\$ 8,899
D.A.R.E.	\$ -	\$ -	\$ -	\$ -
Bldg. Permit	\$ 1,177	\$ 1,140	\$ 2,200	\$ 2,399
Capital Proj. (Andalus Ct.)	\$ -	\$ 3,075	\$ -	\$ 3,075
FEMA	\$ -	\$ -	\$ -	\$ -
Mayor's Ct. Comp	\$ 795	\$ 300	\$ 732	\$ 300
Clerk Ct. Comp	\$ 2,711	\$ 286	\$ 2,052	\$ 2,024
Gen'l Bond Ret.	\$ -	\$ 670,709	\$ -	\$ 2,869,497
Emp. Health	\$ 201,852	\$ 1,791,403	\$ 450,226	\$ 1,846,815
TOTALS	\$ 16,415,218	\$ 17,987,173	\$ 12,926,055	\$ 21,598,087

NOTE: REVENUE IN 2013 DOES

NOT INCLUDE BOND MONEY



Village of St. Bernard

John G. Ungruhe, Treasurer E-mail: treasurer@cityofstbernard.org

March 29, 2013

William C. Burkhardt
Mayor, City of St. Bernard
110 Washington Avenue
St. Bernard, Ohio 45217

Dear Mayor Burkhardt,

Enclosed is the 2013 Annual report from the Treasurer's Office. The beginning and ending balances are shown on the enclosed documents.

All Treasurers must complete six hours annually of continuing education, consisting of three hours in the area of investment, two hours in cash management, and one hour in ethics. I am scheduled to complete the required training in September of this year.

Fifth Third Bank and the Village have an arrangement for any monies in the checking accounts to earn over night at a low interest rate. The Treasury notes are invested at different rates of return depending on the rates on the date of issue.

The total of dollars invested in Treasure Notes held by the Village of St. Bernard as of December 31, 2013 was \$ 3,160,000.00. This is a decrease of 7% or \$ 246,134.23 over the prior year's investments balance.

The Villages balance including cash accounts as of December 31, 2012 was \$ 8,033,827.97
The Villages balance including cash accounts as of December 31, 2013 was \$ 15,023,653.72
Year to date change + \$ 6,989,825.75

Please remember this increase includes revenue of \$ 11,906,895.83 in restricted bond money in the Capital Improvement Fund.

Future investments and money management ideas will be discussed with the Investment Committee. I feel it is important to review our income and investment policies as well as our expenditures to keep the city's future moving forward.

Respectfully submitted,

John G. Ungruhe
Treasurer
Village of St. Bernard

110 Washington Avenue, St. Bernard, Ohio 45217 (513) 242-7700 Fax: (513) 641-1840

www.cityofstbernard.org



Report:
Account:
As of:

CUSIP	Current Par	Security Type	Final Maturity	Original Cost	Book Value	Accrued Balance	Net Unrealized Gain/Loss	Market Price	Market Value	Market Value + Accrued	Book Yield	Callable	Next Call Date	Effective Maturity
02005QH89	240,000.00	CD	06/13/2014	240,000	240,000	99.95	444.00	100.185	240,444.00	240,543.95	0.800	N	---	06/13/2014
05568PY92	240,000.00	CD	09/22/2014	240,000	240,000	503.01	624.00	100.260	240,624.00	241,127.01	0.750	N	---	09/22/2014
06426NRC8	245,000.00	CD	11/28/2014	245,000	245,000	136.93	637.00	100.260	245,637.00	245,773.93	0.600	N	---	11/28/2014
36161TCF0	240,000.00	CD	01/20/2015	240,000	240,000	1,193.42	967.20	100.403	240,967.20	242,160.62	1.100	N	---	01/20/2015
36157QEJ2	240,000.00	CD	06/08/2015	240,000	240,000	173.59	1,056.00	100.440	241,056.00	241,229.59	1.100	N	---	06/08/2015
254671EB2	240,000.00	CD	07/20/2015	240,000	240,000	1,317.70	1,428.00	100.595	241,428.00	242,745.70	1.200	N	---	07/20/2015
795450PZ2	200,000.00	CD	10/24/2016	200,000	200,000	510.41	632.00	100.316	200,632.00	201,142.41	1.350	N	---	10/24/2016
686184TD4	125,000.00	CD	04/19/2017	125,000	125,000	40.07	(1,047.50)	99.162	123,952.50	123,992.57	0.900	Y	01/19/2014	04/19/2017
38143AG66	240,000.00	CD	09/26/2017	240,000	240,000	1,020.49	(163.20)	99.932	239,836.80	240,857.29	1.600	N	---	09/26/2017
3136G1A33	500,000.00	3CY BOT	12/27/2017	500,000	500,000	36.11	(5,925.00)	98.815	494,075.00	494,111.11	1.195	Y	03/27/2014	12/27/2017
3134G32Y5	500,000.00	3CY BOT	12/28/2017	500,000	500,000	37.50	(10,930.00)	97.814	489,070.00	489,107.50	0.900	Y	03/28/2014	12/28/2017
78658AFY9	150,000.00	CD	04/30/2018	150,000	150,000	258.90	(2,952.00)	98.032	147,048.00	147,306.90	1.000	Y	01/30/2014	04/30/2018
---	3,160,000.00	---	07/06/2016	3,160,000.00	<u>3,160,000.00</u>	5,328.09	(15,229.50)	---	3,144,770.50	3,150,098.59	1.045	---	---	07/06/2016

* Weighted By: Market Value + Accrued

* Holdings Displayed By: Position

AUDITORS REPORT

03/11/2014 14:43:27

PB Period 12/2013

Account Title Number	Beginning MTD Balance YTD Balance	MTD Receipts YTD Receipts	MTD Disbursements YTD Disbursements	Ending Balance	MTD Change YTD Change
GENERAL FUND CASH ACCOUNT	1,777,232.11 1,408,929.84	1,591,221.67 12,006,008.44	1,488,872.97 11,535,357.47	1,879,580.81	102,348.70 470,650.97
STREET MAINT FUND CASH ACCOUNT	336,697.23 363,449.94	19,633.26 205,876.65	36,478.32 249,474.42	319,852.17	-16,845.06 -43,597.77
SWIMMING POOL FUND CASH ACCT	71,028.80 56,108.22	.00 181,521.81	1,758.17 168,359.40	69,270.63	-1,758.17 13,162.41
MASTER PLAN-CAP IMP CASH ACCT	505,454.16 799,521.58	13,590.46 160,407.19	310,304.16 751,188.31	208,740.46	-296,713.70 -590,781.12
REHAB LOAN FUND CASH ACCT	135,026.10 135,026.10	.00 .00	.00 .00	135,026.10	
CAPITAL IMPROVEMT FD CASH ACCT	12,994,789.05 4,927,713.02	.00 11,009,086.07	1,087,893.22 4,029,903.26	11,906,895.83	-1,087,893.22 6,979,182.81
POLICE PENSION FD CASH ACCT	86,827.65 66,347.07	5,946.96 26,857.91	28,352.47 28,782.84	64,422.14	-22,405.51 -1,924.93
FIREMEN PENSION FD CASH ACCT	94,009.68 73,528.95	5,946.96 26,857.89	7,451.14 7,881.34	92,505.50	-1,504.18 18,976.55
C-9 TRUST FUND CASH ACCT	.00 .00	.00 50,000.00	.00 50,000.00	.00	
DRUG OFFENDER FINES CASH ACCT	3,977.35 3,952.35	.00 25.00	.00 .00	3,977.35	25.00
CRIMINAL ACT FORFEIT CASH ACCT	24,864.95 28,843.40	.00 1,820.23	3,100.73 8,899.41	21,764.22	-3,100.73 -7,079.18
D.A.R.E. PROGRAM FUND CASH ACC	.00 .00	.00 .00	.00 .00	.00	
BLDG. PERMIT FEE CASH ACCOUNT	1,439.74 938.69	.00 2,200.00	700.42 2,399.37	739.32	-700.42 -199.37
CAP PROJ-STORM SEWER IMP FD CA	2.38 1.67	.00 3,076.00	.00 3,075.29	2.38	.71
FEMA CASH ACCOUNT	.00 .00	.00 .00	.00 .00	.00	
MAYOR'S CT COMPUTERIZATION FD	1,838.00 1,421.50	46.00 732.50	30.00 300.00	1,854.00	16.00 432.50
CLERK OF CT COMPUTERIZATION FD	3,066.00 3,182.61	145.00 2,265.00	.00 2,236.61	3,211.00	145.00 28.39

AUDITORS REPORT

03/11/2014 14:43:27

PB Period 12/2013

Account Title Number	Beginning MTD Balance YTD Balance	MTD Receipts YTD Receipts	MTD Disbursements YTD Disbursements	Ending Balance	MTD Change YTD Change
GENERAL BOND RETIREMENT FUND	-56,650.53 20,922.56	300,000.00 3,091,924.00	.00 2,869,497.09	243,349.47	300,000.00 222,426.91
EMPLOYEE HEALTH PLAN CASH ACCT	264,056.44 143,940.47	28,630.49 1,775,936.93	220,224.59 1,847,415.06	72,462.34	-191,594.10 -71,478.13
TOTAL	16,243,659.11 8,033,827.97	1,965,160.80 28,544,595.62	3,185,166.19 21,554,769.87	15,023,653.72	-1,220,005.39 6,989,825.75

2013

ADMINISTRATIVE

ASSISTANT

ANNUAL REPORT

By: Heidi Culbertson

**ITEMS PROCESSED THROUGH THE CASH REGISTER
FOR THE YEAR 2013**

QUANTITY	ITEM DESCRIPTION	AMOUNT
1,037	BOXES (100 EACH) TRASH BAGS SOLD @ \$10.00	10,370.00
103	RECYCLE CANS (100 @ \$25.00, 3 @ \$51.00)	2,653.00
30	STREET OPENING PERMITS (28 N/C to Utility Companies/ 2 @ \$50)	100.00
	BUILDING PERMITS	82,300.80
12	ZONING APPLICATION	300.00
	VARIANCE APPLICATION	0.00
	RENTAL PERMIT APPLICATIONS	5,270.00
262	HALL RENTALS @ \$50.00	13,100.00
26	HALL DEPOSITS CHARGED VIA CREDIT CARD TO GENERAL FUND	1,300.00
103	PARK RENTALS @ \$25.00	2,575.00
	FITNESS CENTER PASSES ISSUED (\$10.00 PER MONTH)	9,590.00
62	CIVIL SERVICE APPLICATION FEES @ \$15.00	930.00
	COPIES MADE	51.29
	POSTAGE SOLD	14.50
16	HISTORICAL BOOKS @ \$11.00	176.00
	PLUMBING LICENSES ISSUED	2,242.00
	RECREATION FEES	19,235.45
	DUMPSTER PAYMENTS	21,200.00
1	FLAGS	10.00
53	SENIOR BUS CARDS SOLD @ \$12.00	636.00
0	REGULAR BUS CARD SOLD @27.00	0.00
	MEDICAL BUS MONEY	1,690.00
	CASH TAKEN IN FROM BUS	13,681.75
243	HALL RESERVATION DEPOSITS TO HALL FUND @ \$50	12,150.00
	TOTAL AMOUNT PROCESSED DURING THE YEAR	\$199,575.79
	TOTAL PETTY CASH PAID OUT FOR THE YEAR	\$1,822.94
	TOTAL TRASH BAGS GIVEN OUT TO NEW RESIDENTS	86
JANUARY 09, 2014 (BY: HEIDI CULBERTSON)		

CASH REGISTER MONTHLY AND YEARLY BALANCE REPORT FOR 2013

CATEGORIES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YEARLY TOTAL
TRASH BAGS	1,040.00	830.00	560.00	1,040.00	1,060.00	940.00	900.00	710.00	630.00	950.00	710.00	1,000.00	10,370.00
RECYCLE CANS	275.00	350.00	125.00	350.00	150.00	150.00	225.00	150.00	50.00	675.00	102.00	51.00	2,653.00
FLAGS			10.00										10.00
STREET OPENING PERMITS		50.00			50.00								100.00
CIVIL SERVICE APPLICATIONS										930.00			930.00
SOLICITOR LICENSE													0.00
HALL RENTALS	1,800.00	1,250.00	1,150.00	550.00	2,450.00	650.00	950.00	650.00	1,000.00	650.00	1,300.00	700.00	13,100.00
PARK RENTALS	500.00	300.00	25.00	350.00	525.00	325.00	275.00	250.00	25.00				2,575.00
FITNESS CENTER PASSES	1,270.00	1,000.00	800.00	650.00	890.00	820.00	610.00	640.00	710.00	760.00	610.00	830.00	9,590.00
RECREATION FEES	115.00	1,745.00	480.00	1,400.00	585.00	7,948.04	460.00	3,449.50	110.00	2,462.91	390.00	90.00	19,235.45
COPIES MADE				2.50				0.20	12.90		31.00	4.69	51.29
POSTAGE	1.35			3.68				1.36			1.54	6.57	14.50
HISTORICAL BOOKS		11.00		22.00		44.00	11.00		33.00	11.00		44.00	176.00
HALL DEPOSITS CHARGED TO GEN FUND	50.00	250.00	150.00	50.00	100.00	200.00	100.00	150.00	100.00		100.00	50.00	1,300.00
ZONING APPLICATION				200.00	25.00	50.00			25.00				300.00
VARIANCE APPLICATION													0.00
BUILDING PERMITS	6,344.52	4,407.24	12,495.05	2,412.63	3,705.12	10,379.87	4,296.33	5,555.82	8,762.66	5,296.35	10,230.07	8,415.14	82,300.80
RENTAL PERMIT PROGRAM	900.00	200.00	970.00	300.00	500.00	300.00	500.00	200.00	700.00	150.00	400.00	150.00	5,270.00
DUMPSTER PAYMENTS	2,340.00	2,947.50		4,237.50	800.00	300.00	3,937.50	1,350.00		4,987.50	300.00		21,200.00
PLUMBING LICENSE	1,456.00	156.00	100.00	50.00		50.00	100.00	50.00		112.00		168.00	2,242.00
SUB-TOTAL (OTHERS)	16,091.87	13,496.74	16,865.05	11,618.31	10,840.12	22,156.91	12,364.83	13,156.88	12,158.56	16,984.76	14,174.61	11,509.40	171,418.04
SENIOR BUS CARDS (RED) @ 12.00	48.00	96.00	48.00	60.00	48.00	24.00	48.00	60.00	72.00	24.00	48.00	60.00	636.00
REG. CARDS (BLUE) @27.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MEDICAL BUS MONEY	165.00	240.00	185.00	115.00	220.00	110.00	90.00	65.00	165.00	185.00	90.00	60.00	1,690.00
CASH FROM BUS	1,174.00	1,324.00	1,191.00	1,173.50	1,480.25	1,022.00	1,323.00	987.00	977.00	1,005.50	864.00	1,160.50	13,681.75
TOTAL BUS MONEY	1,387.00	1,660.00	1,424.00	1,348.50	1,748.25	1,156.00	1,461.00	1,112.00	1,214.00	1,214.50	1,002.00	1,280.50	16,007.75
TOTAL DEPOSITED INTO GENERAL FUND	17,478.87	15,156.74	18,289.05	12,966.81	12,588.37	23,312.91	13,825.83	14,268.88	13,372.56	18,199.26	15,176.61	12,789.90	187,425.79
TOTAL DEPOSITED INTO HALL FUND	1,800.00	1,050.00	1,050.00	450.00	2,350.00	450.00	900.00	600.00	950.00	700.00	1,200.00	650.00	12,150.00
GRAND TOTAL	19,278.87	16,206.74	19,339.05	13,416.81	14,938.37	23,762.91	14,725.83	14,868.88	14,322.56	18,899.26	16,376.61	13,439.90	199,575.79

DIAL-A-RIDE MONTHLY BALANCE REPORT 2013

					Medical	Cash From	Deposit	
		Cards @12.00	Cards @27.00		Bus	Bus	Date	Amount
JANUARY	4	48.00	0	0.00	165.00	1,174.00	FEB 1, 2013	1,387.00
FEBRUARY	8	96.00	0	0.00	240.00	1,324.00	FEB 28, 2013	1,660.00
MARCH	4	48.00	0	0.00	185.00	1,191.00	MAR 28, 2013	1,424.00
APRIL	5	60.00	0	0.00	115.00	1,173.50	MAY 1, 2013	1,348.50
MAY	4	48.00	0	0.00	220.00	1,480.25	MAY 31, 2013	1,748.25
JUNE	2	24.00	0	0.00	110.00	1,022.00	JUN 29, 2013	1,156.00
JULY	4	48.00	0	0.00	90.00	1,323.00	Jul 31, 2013	1,461.00
AUGUST	5	60.00	0	0.00	65.00	987.00	Aug 30, 2013	1,112.00
SEPTEMBER	6	72.00	0	0.00	977.00	165.00	OCT 1, 2013	1,214.00
OCTOBER	2	24.00	0	0.00	185.00	1,005.50	NOV 1, 2013	1,214.50
NOVEMBER	4	48.00	0	0.00	90.00	864.00	NOV 27, 2013	1,002.00
DECEMBER	5	60.00	0	0.00	60.00	1,160.50	DEC 31, 2013	1,280.50
YEARLY TOTALS	53	636.00	0	0.00	2,502.00	12,869.75	FOR THE YEAR	16,007.75

DIAL-A-RIDE MONTHLY PASSENGER REPORT 2013

	SUB-TOTAL PASSENGERS	DEPOSITS	SENIOR CITIZENS	PERSONS W/ DISABILITIES	REGULAR	DR. RUNS	TOTAL PASSENGERS
JANUARY	1,683	1,387.00	870	169	644	21	1,704
FEBRUARY	1,624	1,660.00	803	167	654	1,624	3,248
MARCH	1,837	1,424.00	920	197	720	19	1,856
APRIL	1,837	1,348.50	902	175	760	16	1,853
MAY	1,632	1,748.25	795	179	658	19	1,651
JUNE	1,630	1,156.00	806	186	638	12	1,642
JULY	1,703	1,461.00	766	148	789	10	1,713
AUGUST	1,475	1,112.00	707	146	622	7	1,482
SEPTEMBER	1,361	1,214.00	697	130	534	17	1,378
OCTOBER	1,386	1,214.50	704	135	553	19	1,405
NOVEMBER	1,321	1,002.00	710	120	491	10	1,331
DECEMBER	1,538	1,280.50	708	196	628	6	1,544
YEARLY TOTALS	19,027	\$16,007.75	9,388	1,948	7,691	1,780	20,807

Report of Activities for Calendar Year 2013

CIVIL SERVICE COMMISSION

VILLAGE OF ST. BERNARD, OHIO

Present Population: Less than 5,000
(does not require submission to State)

Name of Mayor: William Burkhardt

1. CIVIL SERVICE COMMISSION

Present Members Name		Term Expires
Chairman	Chris Schildmeyer	03/31/2016
Member	Tony Zerges	03/31/2019
Member	Tim Newton	03/31/2018

Secretary: Heidi Culbertson

Date originally organized: 1910

Commission Mailing Address: 110 Washington Avenue
St. Bernard, Ohio 45217

Telephone Number: 513-242-7770

Fax Number: 513-641-1840

2. FISCAL OPERATIONS

Appropriations received from Village: \$15,827.64

Expenditures for Calendar Year: \$11,085.51

3. NUMBER OF POSITIONS

Types of Positions	Classified*	Unclassified**	Emergency	Total***
In Municipal Service	31	43	0	74

* Classified Positions include 19 Service Department employees and 12 other full time employees.

** Unclassified includes 26 Fire Department and 17 Police Department employees.

*** Elected positions are not included in this report.

4. NUMBER OF EXAMINATIONS ADMINISTERED

	No. of Exams	Applications Filed	Applications Rejected	Did Not Appear	Failed	Passed
Entrance	55	60	0	5	11	44
Promotional	4	4	0	0	0	4

5. NUMBER OF CERTIFICATIONS AND APPOINTMENTS

Applicants appearing on Certified Lists: 3

Appointments from Certified Eligible Lists: 0

Total Appointments: 0

6. NUMBER OF TERMINATIONS

Resignations	Retirements	Removals	Disability Separations
0	1	0	0

Report of Activities for Calendar Year 2013

CIVIL SERVICE COMMISSION

VILLAGE OF ST. BERNARD, OHIO

Present Population: Less than 5,000

Name of Mayor: William Burkhardt

7. NUMBER OF APPEALS HEARD

Removals	Suspensions	Layoffs	Classifications	Investigations
0	0	0	0	0

8. NUMBER OF COURT DECISIONS ISSUED

Number of Court Decisions issued during year on civil service matters in which municipality or municipal employee was a party: **None**

Please attach copies of court decisions - n/a

9. NUMBER OF ATTORNEY OPINIONS ISSUED

Number of attorney opinions or opinions of special counsel issued during year on civil service matters: **1 (see attached)**

Please attach copies of court decisions - n/a

Signature of Chairman or Secretary: _____

Cristina S. Schilke

Date: _____

3/20/2014



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Cincinnati, OH 45202

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Michael T. Mann

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www.mannandmannlaw.com
david@mannandmannlaw.com
michael@mannandmannlaw.com

May 10, 2013

C. Curtis Walden, Esq.
Director of Law
City of St. Bernard
The Drew Law Firm
1 W. Fourth Street, Suite 2400
Cincinnati, Ohio 45202

VIA ORDINARY & ELECTRONIC MAIL: cwalden@drewlaw.com

Dear Curt:

You have requested our opinion on four questions from the St. Bernard Civil Service Commission ("CSC") relating to fire departmental examinations. I will discuss the questions separately below.

1. In point #1 of the summary, she stated According to ORC 124.03 (section 6) the civil service commission must have a set of rules to administer laws it has the authority or duty to administer. ORC 124.40 states the civil service commission, and not the village

Based on the meeting Valery attended, it is our understanding that this is correct, and that we should still be following the "Civil Service Commission Rules Chapter 151" Can you confirm this is your interpretation?

I agree. First, there is the requirement of ORC 124.40 that CSC "prescribe, amend and enforce rules." Next, my understanding is that Civil Service Commission Rules that you forwarded to me have, in fact, been treated by CSC as the CSC's rules and have been followed by CSC in the normal course. Even if it were technically true that the rules were adopted as an ordinance by the council of St. Bernard rather than through a rulemaking process by CSC, a court would not favorably receive a CSC contention that it now need not follow the rules or that it may apply them some of the time but not in other instances.

2. In point #2 of the summary, she stated..... The test for position of Fire Chief was administered on June 23, 2012. The test was graded on or before June 26, 2012, only 2 business days after the test was administered. Section XII.6 of "the rulebook" states: "Fire Department examinations may only be inspected prior to the grading and within five (5) regular work days."

C. Curtis Walden, Esq.
P. 2
May 10, 2013

In your opinion, does the fact that Chapter 151 states "Fire Department examinations may only be inspected prior to the grading and within five (5) regular work days" mean that the Commission must wait 5 days to grade the test?

While the language of Rule XII, Section 6 is confusing and permits a contention that the right to inspect can be cut off before five work days have passed, ORC 124.45 is not ambiguous, providing in part as follows:

After a promotional examination has been held and prior to the grading of such examination papers, each participant in said promotional examination **shall** have a period of five days, exclusive of Saturday, Sunday, and holidays, to inspect the questions, the rating keys or answers to the questions and to file any protest he may deem advisable. (emphasis added)

I understand, however, that the present controversy has nothing to do with any claim that someone who took the examination was actually denied the opportunity to inspect these items or that there was any kind of problem that an inspection would have revealed. Instead, the claim is that the clock on the life of the promotional list started too soon since the five-day period did not elapse before the eligible list was approved by CSC.

ORC 124.46 provides that an eligible list "shall continue for two years." This provision does not relate the start of the two-year period to the inspection period.

We have found no cases directly in point and cannot predict what a court might conclude, particularly a court inclined to be favorably disposed to a firefighter claiming the right to promotion. Our opinion, however, is that a shortened inspection period does not extend the two year period even if the two year period began before the five-day inspection period expired. This conclusion is particularly appropriate where no connection whatever can be suggested between the decision as to the date to approve the eligible list and the theoretical impact, two years later, on the presumed beneficiary of a slightly later expiration date.

3. In point #4 of the summary, she stated The test results were sent to the Mayor and there is no record they were sent to the safety director, and no record a written request was received from either the mayor or safety director for the certified list as required by Section XII.6 of the rulebook written request from the appointing authority must be made of the candidates. St. Bernard Ordinance Section 4.05 and Ohio Revised Code 737.02 state that under the direction of the Mayor, the Director of Public Safety shall be the executive head of the police and fire departments, and shall have ALL powers and duties connected with the appointment, regulation, and government of such departments. Therefore, the Safety Director is the appointing authority for police and fire.

I have been told that, in St. Bernard, the Mayor is considered the hiring authority. Is this your understanding as well? Can you provide any insight, assuming I am correct, on how this was established or interpreted? Based in 151, Section 4, where it says, "**The term 'appointing authority' means the officer, board or commission having the power of appointment to or removal from positions in any office or department,**" it seems like

C. Curtis Walden, Esq.
P. 3
May 10, 2013

both the Mayor and the Service Director could be "the appointing authority." Is this possible or must it be one or the other.

The Mayor has the appointing authority. The St. Bernard Charter gives the mayor the powers accorded to him by Ohio Revised Code §§ 733.01 - 733.08 and §§ 733.30 - 733.41. Under ORC 733.03, the mayor's appointment authority includes "the heads of the subdepartments of the departments of public service and public safety." The Charter provides that "Council shall establish, as subdivisions of the Department of Public Safety, a Police Department and a Fire Department." We consider the statutory term "subdepartment" to be the same as the Charter term "subdivision."

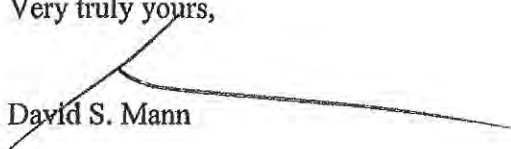
4. In point #6 of the summary, she stated The alleged eligibility list was not made public until after the October 10, 2012 meeting when the list's existence was questioned...

Legally, is there an accepted definition of made public? In Rule IX of "151" it states, **"Section 1. Posting of Lists: From the results of each examination, the Civil Service Commission shall prepare and keep open to public inspection an eligible list of the persons whose average grade in"** Would you interpret this as a requirement to, physically, post the list, or is this just a common thing to do? Does the fact that it was presented in a Commission Meeting and available to whomever asks for a copy meet the requirement?

This question involves an interpretation by CSC of its own rule. Although Section 1 of Rule IX begins with the words "Posting of Lists:" the rule literally provides that CSC "shall prepare and keep open to public inspection an eligible list." In our opinion, a list need not be permanently displayed. It is sufficient that the list be "open to public inspection" and, as the question suggests, "available to whomever asks for a copy."

Let me know what further questions you may have.

Very truly yours,


David S. Mann



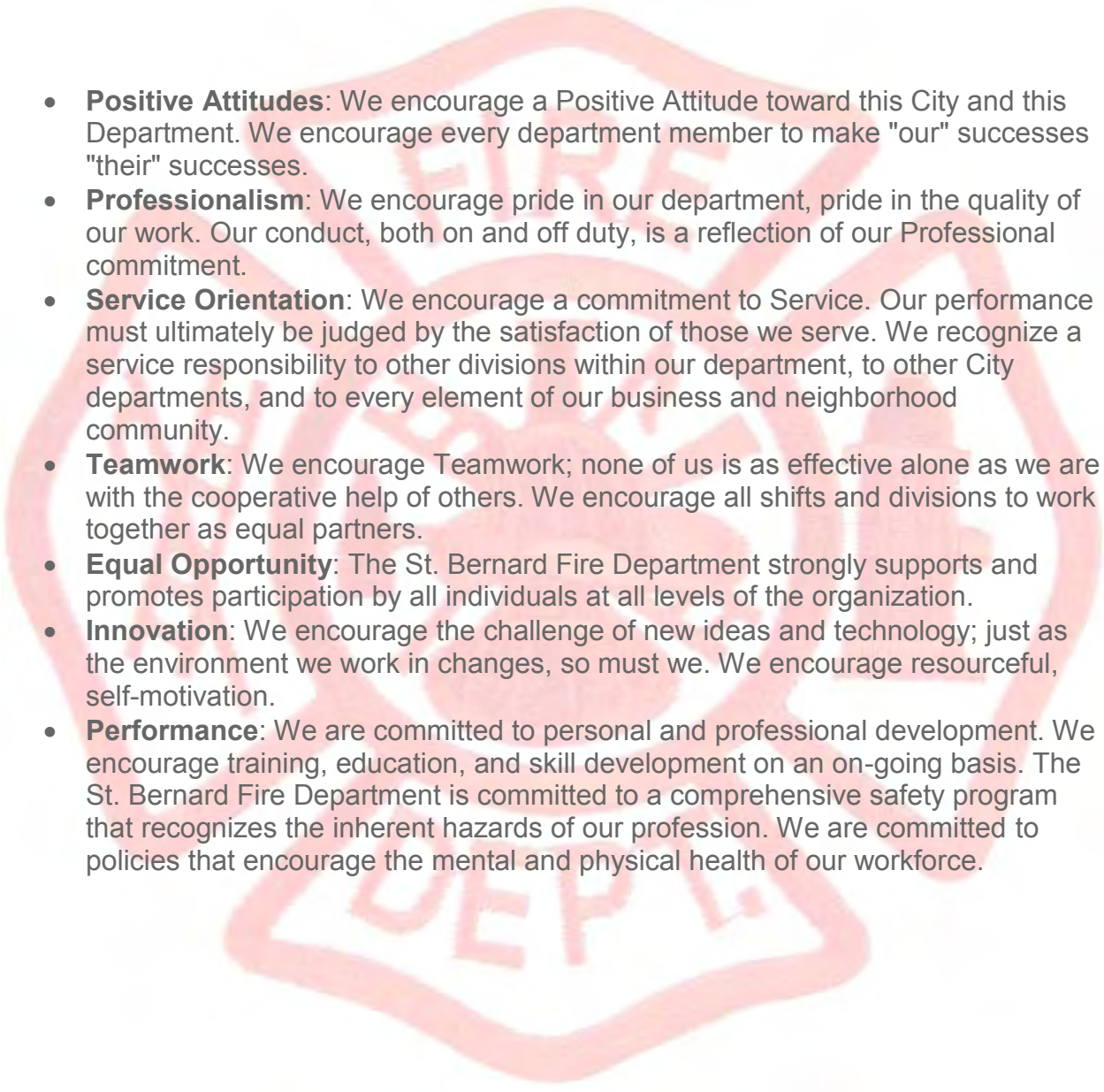
***St. Bernard
Fire Department
2013 Annual
Report***

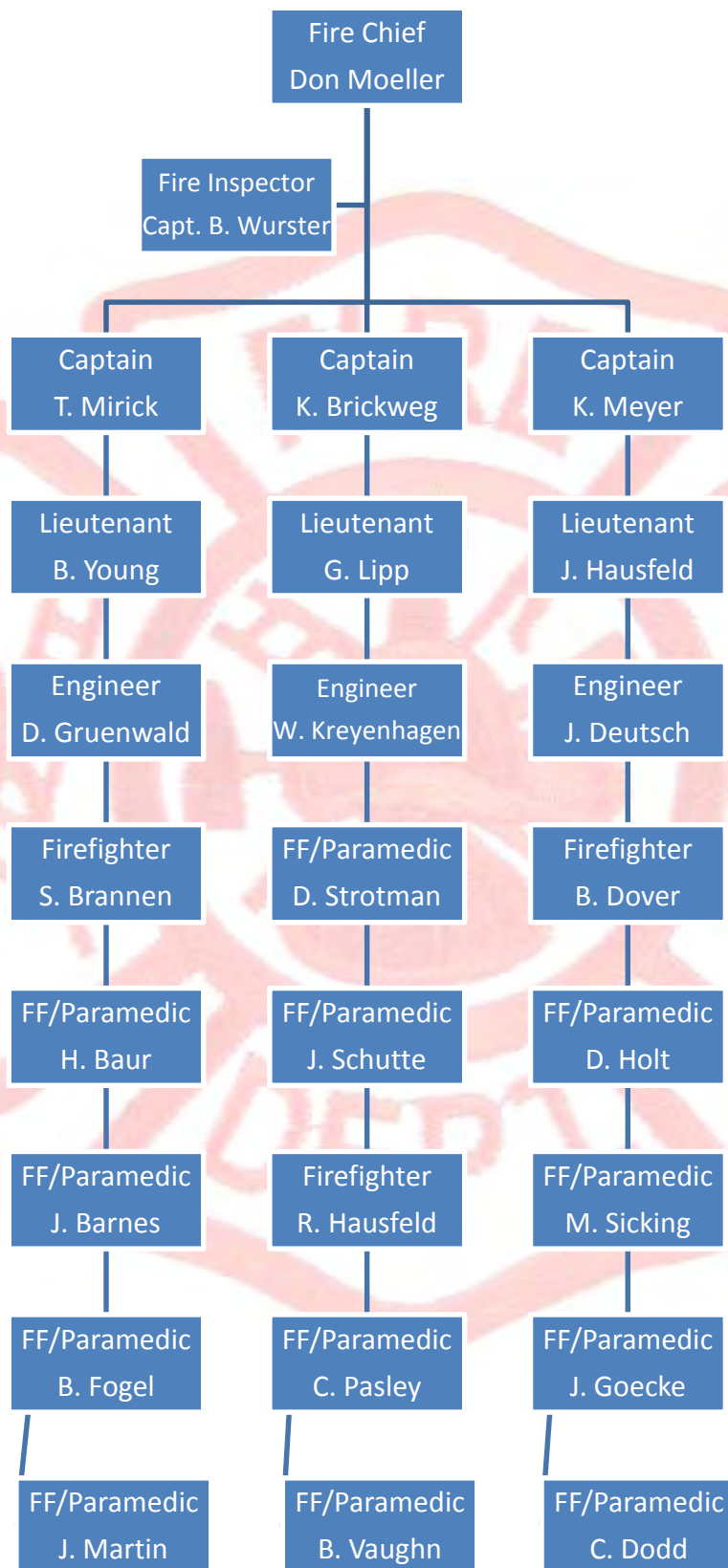


MISSION STATEMENT

*The Members of the St. Bernard Fire Department
Are dedicated to serve and protect the
City of St. Bernard, its citizens, industries
And guests from the anguish of ill health,
The perils of fire, natural disaster or any incident
Involving a threat to life or property with
Courtesy, common sense, safety,
and courage.*

Value Statements

- 
- **Positive Attitudes:** We encourage a Positive Attitude toward this City and this Department. We encourage every department member to make "our" successes "their" successes.
 - **Professionalism:** We encourage pride in our department, pride in the quality of our work. Our conduct, both on and off duty, is a reflection of our Professional commitment.
 - **Service Orientation:** We encourage a commitment to Service. Our performance must ultimately be judged by the satisfaction of those we serve. We recognize a service responsibility to other divisions within our department, to other City departments, and to every element of our business and neighborhood community.
 - **Teamwork:** We encourage Teamwork; none of us is as effective alone as we are with the cooperative help of others. We encourage all shifts and divisions to work together as equal partners.
 - **Equal Opportunity:** The St. Bernard Fire Department strongly supports and promotes participation by all individuals at all levels of the organization.
 - **Innovation:** We encourage the challenge of new ideas and technology; just as the environment we work in changes, so must we. We encourage resourceful, self-motivation.
 - **Performance:** We are committed to personal and professional development. We encourage training, education, and skill development on an on-going basis. The St. Bernard Fire Department is committed to a comprehensive safety program that recognizes the inherent hazards of our profession. We are committed to policies that encourage the mental and physical health of our workforce.



Residential Fire Department Response

Structure Fires Including Mutual Aid	22
Cooking Fires	7
EMS Runs and Assists	55
Storm Damage/Power Line	5
Brush and Vegetation Fires	3
Electrical Problems	12
Good Intent Calls	8
Service Calls Other	46
Total Residential Calls	158

Residential fire department response remained steady with our 2012 totals with a decrease in investigations due to different reporting categories and an increase in our EMS responses. Most of our responses were medical in nature and service calls which include smoke detector installs.

Fire Department Response to Business/Industry/Schools

1. Structure Fires	3
2. HazMat/Hazardous Conditions	10
3. Dumpster/Trash Fires	2
4. Smoke/Odor Removal	4
5. Electrical Fires/Problems	3
6. Investigations	8
7. EMS Runs	11
8. Service Calls	1
9. False Alarms	98
Total Fire Response	140

Fire response to St. Bernard businesses and industry was up significantly in 2013. The number of false alarms doubled from the previous year. This was due to many factors one of which was separating and installing new fire monitoring at BASF and Emery Oleo. Separating the alarm systems for businesses sharing common property nearly always causes extra alarms for a variety of reasons. Sometimes it was merely a miscommunication with the installer and the alarm company and not putting the system in test mode. Regardless this is something that we as a fire department hopes has been rectified and will be keeping an eye on.

Fire Department Response to Motor Vehicle Accidents/Fires

1. Passenger Vehicle Accident w/Injuries	35
2. Vehicle Accident No Injuries	7
3. Investigation	1
4. EMS Calls	4
5. Vehicle Fires	7
6. Passenger Extrications	1
7. Pedestrian Struck	5
Total Vehicle Response	60

Structure Fire Loss In Dollars

318 Washington Ave	\$65,000.00
4537 Vine St. (Meiners)	\$70,000.00
4229 Dartmouth	\$60,000.00
Total Estimated Loss 2013	\$195,000.00

In 2013 we had three noteworthy structure fires within the boundaries of St. Bernard. All three buildings had significant damage but all of the structures were able to be restored. Thankfully no injuries were reported at any of these fires.

Mutual Aid Fire Response

City	Given/Received
Cincinnati	1/1
Elmwood	2/1
Evendale	0/1
Golf Manor	4/1
Lockland	1/0
Norwood	5/3
Springfield Township	3/3
Wyoming	0/1

Mutual aid has become a vital component in fire response throughout the county. With limited staffing available in a timely fashion, we depend on our neighboring departments more than ever. With automatic dispatch, we know we will be getting the necessary resources to effectively handle all situations.

Total Fire Response 2013

Residential	158
Business/Industry/Schools	140
Motor Vehicle Responses	60
Mutual Aid Responses	16
Total	374

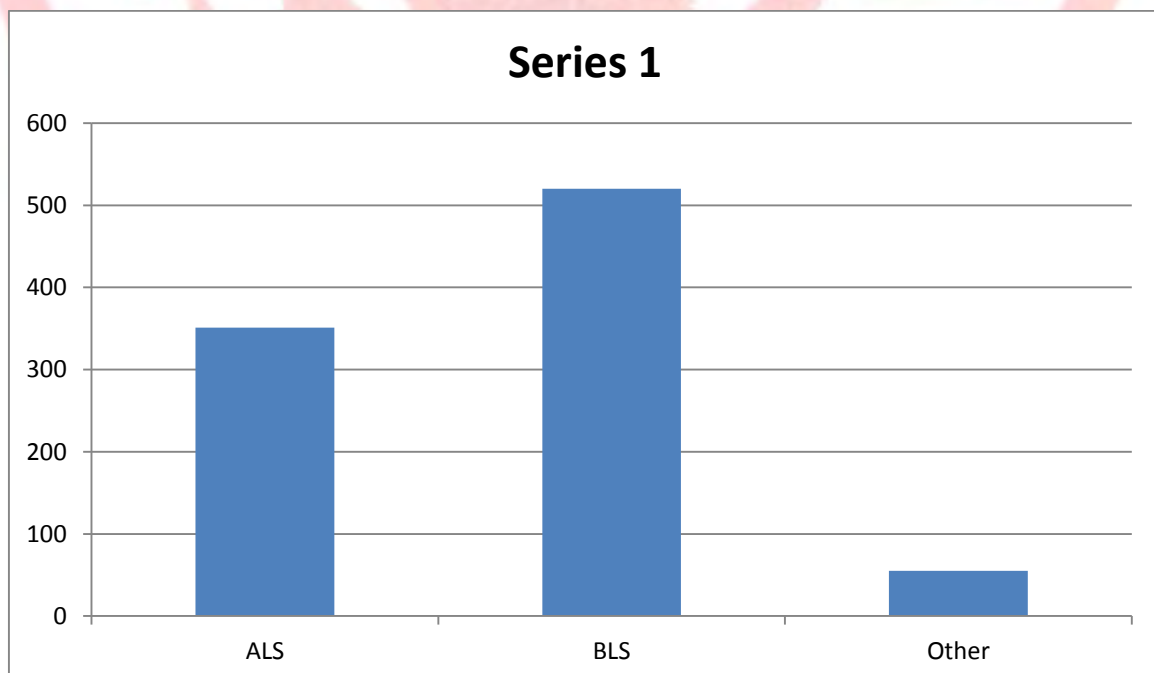
Fire responses were up in 2013. With greater participation with other fire departments in Hamilton County, I expect this trend will continue.

EMS Activity 2013

Total EMS Runs 2013

1. Patients Transported	546
2. Patients Not Transported	380
Total EMS Runs	926

EMS Incident By Level of Care

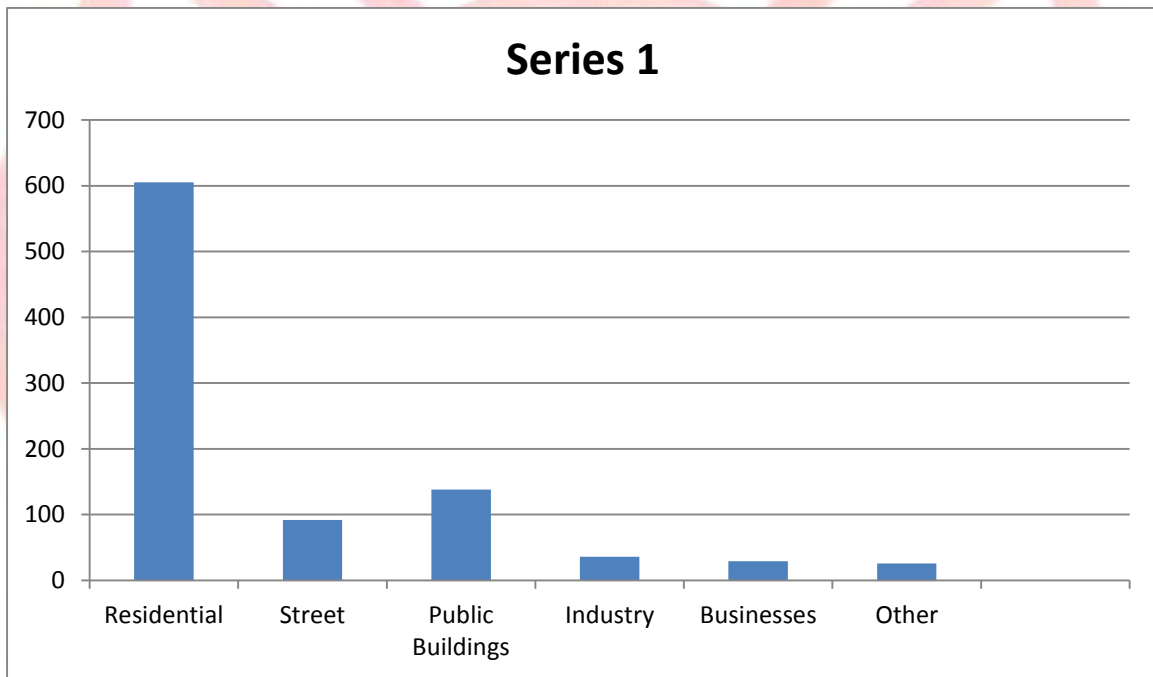


EMS Mutual Aid Runs

Elmwood Place	46
Norwood	19
Total EMS Mutual Aid	65

Out of town EMS runs were down from 2012 a little over 20%. Even though Elmwood runs still are the majority of mutual aid runs, their run totals dropped from 60 in 2012 to 46 in 2013. That is a drop of almost 25%.

EMS Incidents by Property Type



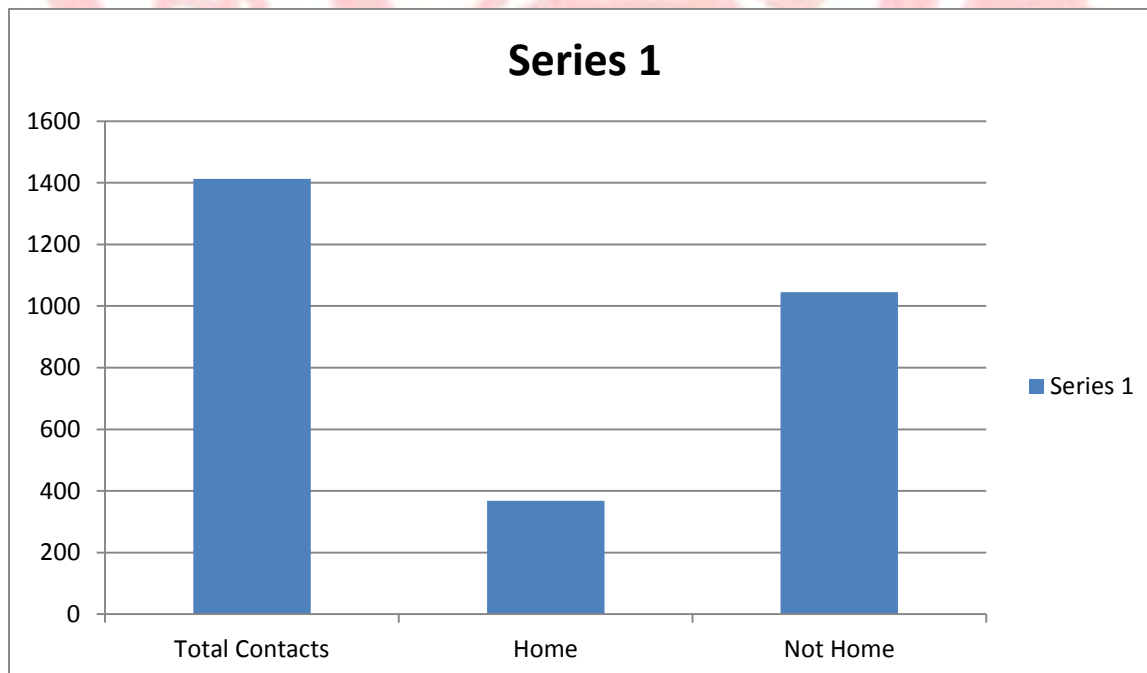
As it is every year, the lion's share of our ambulance runs directly serve our citizens at their residences. The St. Bernard Fire Department stresses the importance of exceptional care for our citizens. We routinely go above and beyond what other fire departments provide their citizens.

Fire Safety Inspection Report for the year 2013

Fire Protection Plan Review	3
Fire Protection Inspection	17
Fire Protection Consultation	9
Sprinkler System Plan Review	1
Sprinkler System Inspection	8
Sprinkler System Hydrostatic Test	4
Annual Fire Safety Inspection	126
Follow-up Inspections	7
Fire Drills	13
Special Inspections	2
Fire Alarm Acceptance Test	2
Permits	1
Life Safety Evaluation	1
Hazardous Operation Inspections	2
Public Education Event	1

There were a total of 197 Inspections that resulted in 139 violations being issued. 130 of the 139 Violations have been corrected to date of this report.

Home Inspections for Year 2013



Fire Safety inspections are the most cost effective Fire Department tool to minimize fire loss in the community. Proper fire code enforcement saves the property owner money, saves taxpayers money and reduces risk for residents, workers and members of the fire service. The St. Bernard Fire Department Inspection Bureau inspects all commercial properties on an annual basis, schools on a bi-annual basis, and offers residents the opportunity to get their home inspected during Fire Prevention Week or as requested.

2013 Fire Department Training

In 2013 on top of our annual certification trainings of HazMat Technician and Confined Space Technician, the St. Bernard Fire Department held a Paramedic Refresher course. We provide this course every three years to make sure that all of our certified paramedics get the required hours needed to stay certified. During the refresher all personnel get recertified in CPR and our Basic EMT's get a significant part of their required hours to stay certified.

Daily trainings were held with the emphasis on search and rescue, fire attack and firefighter safety. Yearly SCBA fit testing and review are typically done early in the year along with Blood Borne Pathogens as required.

2013 Fire Education and Safety Programs

The St. Bernard Fire Department participates in fire safety programs with our local schools. The programs and educational materials are tailored to the age group being taught. Firefighters Dave Holt and Dave Strotman handle the scheduling and teaching of various age appropriate subjects such as stop, drop and roll and proper use of 911 emergency numbers. The use of the department's fire/safety trailer enhances and reinforces lessons learned about escape routes and fire safety in general.

The St. Bernard Fire Department also provides and installs smoke detectors to residents at no cost to our citizens. While the department now has to purchase the

smoke detectors to distribute, it is still a vital service for the Village. The small cost of the detectors is well worth it to minimize fire related injuries and fatalities.

Facilities and Equipment

Facility

No major improvements were made to the current firehouse and only necessary maintenance was done on the building due to the purchase of the building by the State of Ohio to accommodate the expansion of I-75.

Equipment

The only major piece of equipment put into service in 2013 was a Life Pak 15. This was required to keep up with new procedures and to stay current with a revised Hamilton County Paramedic Protocol.

St. Bernard Fire Department Goals for 2014

Facility

Move into St. Bernard's new Safety Center.

Equipment

Purchase 19 new SCBA to replace the department's obsolete units. This will only be accomplished if we are awarded an AFG from the Federal Government.

Training

1. Schedule a Basic EMT Refresher course to insure all of our personnel maintain certifications.
2. Schedule technician level refresher courses for Confined Space Rescue and Haz Mat Incidents.
3. Send all of our officers to leadership training.
4. Hold all annual courses recommended by NFPA and ISO.

Village of St. Bernard Ohio

Health Services Commission

110 Washington Ave

2013

Annual Report

Village of St. Bernard

Health Services Commission

health@cityofstbernard.org

110 Washington Ave
St. Bernard, Ohio 45217
513-242-7709

Our Mission Statement:

The purpose of the Health Services Commission is to effectively implement plans that protect the public health and well-being of the citizens of the Village of St. Bernard.

We believe that health is a basic right of all citizens and that public health involves the holistic approach to health care: the physical, spiritual, emotional and economic needs of the individual must be addressed. Therefore, it is our duty to insure the prevention of disease and promote the emotional, social and physical well-being of our citizens as they strive for the quality they desire in their lives.

The Health Services Commission will achieve these goals through health education and monitoring of citizen's health. Through the promotion of disease control and enforcement of the rules and regulations of the State of Ohio as well as those of the Village of St. Bernard and the Hamilton County Health Department.

The Health Services Commission will take any measure necessary to maintain and ensure the public health of our citizens.

Health Services Commission Board Members:

Mayor/President of Health Services Commission- Mr. Bill Burkhardt

Mrs. Mary Beth Asbach

Mrs. Evelyn Brusman

Mrs. Joan Ronneberg

Mrs. Nancy Hollmann

Mrs. Pat Weidmann

Laura Schmitt –RN Robert Evans- RS

Village of St. Bernard

Health Services Commission

health@cityofstbernard.org

SERVICES PROVIDED

2013

- Promote activities that provide access to information and opportunities that enable residents to achieve and maintain optimal health and wellness.
- Prepare and present programs and information to the public for disease prevention.
- Provide updated literature, educational materials, and library resources related to public/community health.
- Maintain educational and testing services for hypertension, diabetes, and health issues.
- Conduct community out-reach programs and education.
- Offer medication review for seniors and residents to ensure they understand what they are taking, why they are taking it and how to take appropriately.
- Provides private educational services as requested on various health issues.
- Provide referral services when needed.
- Works with all other Village Departments to act appropriately with any and all referrals.
- Work with Hamilton County Health department to ensure effective surveillance, investigation, control and reporting on reportable communicable diseases in accordance with the Ohio Dept. of Health and the Center for Disease Control policies and protocol.
- Participate with Hamilton County on Community needs/outbreaks and any epidemics that occur.
- Participates in the Hamilton County Emergency Preparedness Points of Distribution groups, for opening and operating an emergency point of distribution center.
- Work with Hamilton County in promoting prevention and detection activities regarding environmental issues within the community.
- Maintain a working relationship with Hamilton County for health promotion and disease prevention.
- Provide Nursing services to St. Clement School one day per week, which includes but not limited to; vision/hearing testing, scoliosis screening, ill child visits during school hours, medical record compliance and vaccination records, provides educational programs for school staff such as blood borne pathogen training, first aid, communicable disease, etc..., promote a healthy environment for each student in the school setting, individual student health plans.
- Provide and assist all other schools in the Village of St. Bernard with any needs they may have.
- Provides health education and training opportunities with all Village departments, focusing on wellness and safety.

Village of St. Bernard

Health Services Commission

health@cityofstbernard.org

SERVICES PROVIDED CONT.

2013

- Maintain and update on a regular basis the Employee Health and Safety Manual.
- Assist Village Departments in policy and procedures relating to health and wellness.
- Maintain an updated list of all agencies, programs, and services available to residents to provide education and referral services.
- Work with Hamilton County to provide seasonal vaccines as needed.
- Provide home health Nursing visits, services, and assessment to residents, and “shut-in’s”, as well as any referrals from outside sources.
- Provides twice a month blood pressure readings for Senior Group on the 1st, and 3rd, Wednesday’s of the month.
- Blood pressure and blood glucose checks provided for all Village employees and St. Bernard residents.
- Works as part of the Village Task force, to identify any special needs situations in the community.

Revised and updated January 2014/L.Schmitt RN.

Village of St. Bernard

Health Services Commission

PROGRAMS UNDER NURSING DIVISION 2013

HEALTH EDUCATION: Mandated by O.R.C. 3701-36-05

1. Conducts bi-monthly Blood Pressure screenings. Education material provided as needed.
2. Teaching is always involved in client visits, in both department and home visits.

COMMUNICABLE DISEASE CONTROL: Mandated by O.R.C. 3701-36-06

1. Work with Hamilton County Health Department immunization program:
2. Works with the schools to assist schools in jurisdiction to achieve compliance with immunization requirements for school attendance.
3. Maintains effective surveillance/epidemiology of communicable disease by promoting compliance with reporting requirements of section 3707.06 of the Ohio revised Code and Chapter 3701-3 of the Administrative Code.

CHRONIC DISEASE CONTROL: Mandated by O.R.C. 3701-36-07

1. Work with Hamilton County Health Department and Centers for Disease Control regarding the incidence and prevalence rates and treatment of chronic diseases.

PRIMARY CARE: Mandated by O.R.C. 3701-36-09

1. Essential health care resources and referrals made universally accessible to individuals and their families in the community by means acceptable to them, through their full participation, and at a cost that the community can afford. Some of the agencies and personnel nursing consulted with include but not limited to:

Hamilton County Health Department
Bureau for Children with Medical Handicaps
Jewish Hospital
ODH Immunization Program
ODH Department of Communicable Disease Control
Private Physicians
St. Bernard Elmwood Place Schools
Roger Bacon High School
St. Clements School and Friary
Head-start Program
Adult Protective Services
Cincinnati Senior Services
Council on Aging
St. Bernard Police Department
St. Bernard Fire Department
St. Bernard Recreation Department
Phillips/Tri-Health Lifeline
Valley Interfaith Services
St. Bernard Senior Citizens
St. Bernard Aquatic Center

Village of St. Bernard

Health Services Commission

PROGRAMS UNDER NURSING DIVISION 2013 CONTINUED

Cincinnati Health Department
Norwood Health Department
Meals on Wheels
Cincinnati Children's Hospital
Christ Hospital
Good Samaritan Hospital
University Hospital
United Way
241-KIDS
Cincinnati Area Senior Services
Hamilton County Jobs and Family Services
Talbert House
Department of Veterans Affairs
Veterans Hospital
Alcoholism Council of Cincinnati

LABORATORY SERVICES: Mandated by O.R.C. 3701-36-10

1. Keep file on hand on where services can be obtained.

MATERNAL HEALTH: Mandated by O.R.C. 3701-36-17

1. Home visits will be made upon request to new mothers.

CHILD HEALTH: Mandated by O.R.C. 3701-36-17

1. Work with Hamilton County to provide services through the Bureau for Children with Medical Handicaps Program of the Ohio Department of Health.
2. Referrals received on our school age children through our school nursing program
3. St. Clement receives the services of the Public Health Nurse once a week.
4. Assist St. Bernard Elmwood Place Schools and Roger Bacon High School whenever needed.

SCHOOL HEALTH: Mandated by O.R.C. 3701-36-19

1. Maintain an organized school health service.
2. St. Clement School received services from our department one day per week.
3. Vision /Hearing screening
4. Scoliosis Screening
5. Provide support services to Roger Bacon when needed.
6. Provide support services to St. Bernard Elmwood Place Schools when needed.

ACCIDENT PREVENTION: Mandated by O.R.C. 3701-36-23

1. Waste containers available free of charge to all residents for proper disposal of hypodermic syringes and other blood contaminated sharps.

Revised and updated January 2014/L.Schmitt RN.

Nursing Statistics

2013

Health Department Visits -	236
Home Health Visits -	1126
Senior Citizens Blood Pressure screenings -	398
Referrals -	164
Accident Prevention Visits –	116
Influenza Vaccines Administered-	86

Attended various meetings and conferences throughout the year of 2012, including but not limited to, Emergency Preparedness Meetings with Hamilton County and CDC, Directors of Nursing Meetings with the Southwest District and the State of Ohio, The University of Cincinnati Nursing Dept., The Village of St. Bernard Task Force, The Village of St. Bernard Dept. Head Meetings, Ohio Department of Health, Public Health Nursing Association, Save our Sight Vision Training, St. Bernard Council and COW meetings when necessary, Block Watch Meeting, Care Conferences for Various Residents.

Maintain Continuing Education Credits through many Ohio Department of Health Educational/training programs as well as additional resources that offer continuing education opportunities.

Annual Report for the Year 2013

Legal Department

C. Curtis Walden
Director of Law

LEGISLATION:

1) Statistics:	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Ordinances considered by Council	51	63	70	56
Resolutions passed by City Council	13	12	13	13
Special Resolutions passed by Council	0	0	2	1
Boy Scouts and Girl Scouts	2	2	2	2

2) **Significant Legislation:**

- a) Ordinance No. 20, 2013: Authorizing contract for the construction of the new St. Bernard Safety Center. Required due to Ohio Department of Transportation taking land that is site of current Fire Department.
- b) Ordinance No. 23, 2013: Updating and revising St. Bernard's Codified Ordinances so that the Ordinances are in compliance with revisions to Ohio law.
- c) Ordinance No. 24, 2013: Authorizing contract for the construction of the new St. Bernard Service Garage. Required due to Ohio Department of Transportation taking land that is site of current Service Garage.
- d) Ordinance No. 26, 2013: Revision of numerous Codified Ordinances to reflect actual police practices, eliminate draconian penalties, clarify vague wording, and delete outdated provisions.

- e) Ordinance No. 31, 2013: Further updating and revising of St. Bernard's Codified Ordinances to keep Ordinances in compliance with revisions to Ohio law.
- f) Ordinance No. 40, 2013: Transferring property from the Community Improvement Corporation to the Village of St. Bernard for use in the construction of the new Safety Center.
- g) Ordinance No. 44, 2013: Additional updating and revising of St. Bernard's Codified Ordinances to ensure the Ordinances are in compliance with revisions to State law.

MAYOR'S COURT

1) Statistics:

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Total number of new cases Prosecuted	404	576	731	961
Total number of cases closed	597	887	979	684
Total number of cases pending	890	1084	1301	177
Cases transferred to Hamilton County	1	13	5	7

LITIGATION:

- 1) **Brian Wurster v. Civil Service Commission, St. Bernard, Ohio (Case No A1304374):** St. Bernard firefighter appealed ruling of St. Bernard Civil Service regarding promotional test. After reviewing the pleadings and hearing oral argument, Magistrate Bachman issued a decision upholding the ruling of St. Bernard Civil Service Commission. The Magistrate's decision was later adopted by Judge Marsh.
- 2) **Eleanor Croley v. Adleta Construction, Inc. et al. (Case No. 1307752):** Plaintiff sued St. Bernard and other defendants over flooding in her basement, allegedly due to sewer work on Mitchell Avenue. Plaintiff's claims against St. Bernard were later dismissed.
- 3) **Mary Rusche v. Wesbance Bank, Inc. et al. (Case No. 1301298):** Plaintiff sued St. Bernard and other defendants for personal injuries allegedly

resulting from a fall on Vine Street. Plaintiff's claims against St. Bernard were later dismissed.

REVIEW OF GENERAL DUTIES AND TASKS UNDERTAKEN BY THE DIRECTOR OF LAW:

- 1) Wrote and/or reviewed all ordinances and legislation for Council.
- 2) Advised Council and members of the Administration on numerous matters and questions presented.
- 3) Prosecuted all tax, criminal, and traffic cases in St. Bernard Mayor's Court. Wrote, reviewed, and/or revised all contracts entered into by the City of St. Bernard.
- 4) Reviewed and/or revised all contracts entered into by the Village of St. Bernard.
- 5) Assisted and advised the Civil Service Commission on various questions presented.
- 6) The Codified Ordinances for the Village of St. Bernard have been updated to reflect current changes in Ohio Law.

MONEYS RECEIVED BY THE DIRECTOR OF LAW

- 1) All monies received by Mayor's Court for fines and court costs were received by the Clerk of Courts and kept within the office of the Mayor and subsequently remitted to the City Auditor.
- 2) No other monies were received by the Director of Law.

Respectfully submitted,

C. Curtis Walden
Director of Law

BUILDING, DEVELOPMENT, & PLANNING DEPARTMENT

ANNUAL REPORT

2013

Overview:

I BUILDING DEVELOPMENT & PLANNING

- A. Community Improvement Corporation
- B. Vine Street Corridor
- C. Upgrading Existing Housing Stock
- D. Groundbreakings
- E. Enterprise Zone
- F. Floodplain
- G. Infrastructure

II CODE ADMINISTRATION

- A. Building Permit Issuance, Plan Review and Inspections
- B. Ohio Tenant-Landlord Law
- C. HIP Program
- D. Property Maintenance Code
- E. Zoning Administration

III CONTINUING EDUCATION AND DEPARTMENTAL DEVELOPMENT

IV FUTURE

- A. Development Projects
- B. Townhomes

BUILDING, DEVELOPMENT & PLANNING DEPARTMENT ANNUAL REPORT 2013

OVERVIEW

2013 brought new challenges and responsibilities to our department.

A Vision Plan for the Village was created in 2011 and used as blueprint to follow during 2012-13 in the revitalization efforts for the Village. The Vision Plan has two primary elements being commercial and residential components. Our goal is to raise the property values of the Village and create our own real estate “comps” in the process.

BDP office continues to work in conjunction with the Community Improvement Corporation.

The Volunteers of America’s Senior Citizen Housing occupied..

Significant number of groundbreakings recorded in 2013.

St. Bernard is continuing its proactive approach and our future continues to look promising.

SYNOPSIS

The following is a brief synopsis of our Department’s activities in the year 2013.

I. BUILDING, DEVELOPMENT & PLANNING

A Community Improvement Corporation

The CIC meets on a quarterly basis, with routine work reviewed and approved by the Executive Committee, and daily activities reviewed with the President. This structure allows for a streamlined work process and meaningful Board of Trustee meetings. The organization is structured to act as a real estate holding company and developer for the Village.

The CIC has embarked on an aggressive residential program that involves the remodeling of existing properties and the building of new housing units with a focus on the Vine Street corridor issues in preparation for the Vine St Streetscaping Project.

B Senior Citizens Housing

Volunteer of America’s St. Bernard Commons for Senior Citizens Housing complex at the corner of Ross Ave. and Greenlee Ave. is completed. This is a 5 million dollar project with 44 residential units and greatly enhances the area.

The Volunteers of America's Senior Citizen Housing became fully occupied providing a new, substantial building to anchor the northeast entrance of the Village.

C Groundbreaking News

2013 was a good year for groundbreaking events.

A. New Service Center broke ground as a part of the NuMaid site. This facility was necessary as a result of the I-75 expansion project.

B. Several buildings were started on the remainder of the NuMaid property that was sold to P&G for their expansion efforts in St Bernard.

C. New Safety Center broke ground for at Mitchell & Vine. The building will house the Fire and Police departments and provide a "Gateway" building at the front door of the Village.

D. The Friar's Club joined with Roger Bacon and St. John's Priory to break ground on a new facility to replace their previous location in Clifton.

E. RUMPKE broke ground and completed a new facility to replace the previous one destroyed by fire.

D Business and Industry

Continuous improvements are being made in our commercial and industrial areas. The Industrial Base continues to invest and expand, despite the bad economy. This obviously bodes well for the future financial health of the Village.

1. Procter & Gamble continues to revitalize their St. Bernard Campus. Additions have been completed at their (H.D.L.) St. Bernard Plant and major upgrades and remodeling completed at their June Street ITC Historical Wing. P&G has also purchased the majority of the NuMaid site for another expansion involving a prototype plant with partial occupancy granted for portions of the new building. This work will start in 2013 and continue through 2014.

2. Several meetings with the CEO and other senior staff members of **Emery Oleochemicals** produced a plan to invest approximately forty million dollars into the St. Bernard side of their facility. This work started in 2013 and continue through 2014.

3. RUMPKE Industries unfortunately suffered a devastating fire to their facility. Fortunately for St. Bernard, RUMPKE decided to stay in St Bernard and invest in a new state-of-the-art facility. This \$30+ million dollar investment ensures another

stable corporate citizen for the community. This work started in 2013 and continue through 2014.

4. **Vine St. Businesses** increased during the year:

1. **Woodstone Creek**, a boutique distiller of whiskey, wine, and vodka, will remodel their building at 4712 Vine St and plans to open in 2014.
2. **A/V Designs** will remodel their building at 4722 Vine St. The apartment on the upper floors remains while the previous bar is transformed into an art gallery.
3. **Blamb Studios** opened with photographic art gallery and small venue rental space located at 4730 Vine St.
4. **Witch's Brew Coffee Shop** opened at 4732 Vine St.

5. . **O.D.O.T. Activities**

We are continuing to work with ODOT to do our part in the I-75 Corridor Study and Implementation Plan, and O.D.O.T. is the owner of record of the current firehouse and service garage buildings.

VII CODE ADMINISTRATION

A. BUILDING PERMIT ISSUANCE, PLAN REVIEW AND INSPECTIONS

During the year 2013 a total of 237 permits were issued for a total cost of construction of \$30,141,410.00

The breakdown of permits are as follows:

One, two and three family construction: 87 permits were issued, with the cost of construction being \$975,278.00.

OBC regulated construction: 150 permits were issued, with the cost of construction being \$29,166,131.00.

Approximately 612 inspections were made on construction and remodeling projects. The building permit fees collected in 2013 were \$80,672.00.

The Village had no O.B.B.C. code appeals in 2013.

B. OHIO LANDLORD TENANT LAW

In 2013, 24 residents requested information and help on tenant-landlord regulations, restrictions and requirements. Questions on evictions, proper legal notifications, legal withholding of rents and the legal processing of forms were some of the most common issues.

C. HIP PROGRAM

In 2013, we actively continued the “HIP” Program inspections. Streets were selected to maximize the impact of the monetary investment in upgrading the sewers/streets/sidewalks of the Village with 80 property inspections completed. 28 sets of orders were issued and to date 8 have been corrected.

The Village continues its cooperation with Hamilton County so our residents can participate in the County “HIP Loan” Program. 3 families participated in 2013. The Village also inspects and verifies completion of the program work.

D. PROPERTY MAINTENANCE CODE

In 2013, 12 notices were given either verbally or in the form of written orders to various property owners requiring compliance to St. Bernard’s Property Maintenance Code. In all but one of these cases, owners made the necessary repairs in a timely manner.

E. RENTAL PROGRAM

In 2013, 185 notices were given either verbally or in the form of written orders to various property owners requiring compliance to St. Bernard’s Property Maintenance Code. In all but three of these cases, owners made the necessary repairs in a timely manner. This program has been evaluated by the building owners and deemed to be beneficial and successful to them.

F. ZONING ADMINISTRATION

In 2013, we addressed many questions and had many discussions regarding zoning issues. Residential sales and the transition of tenants in commercial and industrial properties led the way for an active zoning year.

9 Zoning Certificates and Certificates of Occupancy were issued together 25 zoning map requests.

The Zoning Board of Appeals conducted 6 hearings. All were granted variances were granted.

The Planning Commission had 2 reviews.

Inspection programs, fees, and other internal mechanisms were reviewed, modified, or updated in order to promote public safety, and preserve property values.

G. FLOODPLAIN

The City continues to work with the Ohio Department of Natural Resources on Floodplain management issues. We monitor floodplain regulations through the use of our new F.E.M.A. floodplain maps, and St. Bernard continues to be active in the Mill Creek Valley Conservancy District.

III CONTINUING EDUCATION AND DEPARTMENTAL DEVELOPMENT

Calendar year 2013 brought participation in the following educational seminars:

O.B.B.S.	Continuing education for residential inspectors
O.B.B.C.	International Building Code Updates
F.E.M.A.	NFIP – F.I.R.M. – new map review
S.W.O.B.O.A.	Continuing education courses
O.B.O.A.	Continuing education courses
I.C.C.	Continuing education courses

The department continues to represent the Village by participation in The Center for Local Government, the Cognis Community Advisory Panel, the Mill Creek Watershed Council, the Hamilton County “H.I.P.” Loan Program, the St. Bernard Community Investment Corporation, the Community Reinvestment Area Committee, the Southwest Ohio Building Officials Association, the Ohio Building Officials Association, and the International Code Council.

IV FUTURE

In conclusion, we continue to look to the future. Our long range goals, established in 2010, are:

- Redevelopment of the Nu-Maid site-	2014- Occupy
- New streetscape plan for our Vine Street Corridor-	2014- Underway
- Construction of a new Service Department facility -	2014- Occupy
- Construction of a new Safety Center facility -	2014- Occupy
- Acquisition of key property for redevelopment -	2014 -Progress
- Construction of a new Hamilton County Library -	2014- Break Ground
- Introduction of Townhomes as a housing option-	2014- Break Ground

Respectfully submitted,



Paul E. Myers
Building, Development, & Planning Director
STAFF:

Walter C. Moeller
Majed Dabdoub
Robert Ostertag



Police Activity	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Police Activity
Action Response Reports	14	14	14	12	13	14	18	15	10	8	Action Response Reports
Assist Other Departments	493	369	296	275	365	423	397	320	366	367	Assist Other Departments
Calls to Service	11,237	10,042	10,392	10,916	11,175	10,755	10,580	9,455	9,518	9,256	Calls to Service
Citizen Complaints	4	1	4	6	6	10	6	0	1	1	Citizen Complaints
Criminal Arrests	658	762	818	866	973	1,119	1,437	1,293	1,405	1,086	Criminal Arrests
Grievances	8	10	0	1	1	3	2	0	0	0	Grievances
Offense Reports	677	704	602	617	669	735	880	834	579	538	Offense Reports
Pursuit Reports	0	0	2	0	2	2	3	2	0	0	Pursuit Reports
Tows	219	231	196	203	206	158	168	128	170	177	Tows
Traffic Accidents	262	276	249	227	201	235	221	181	256	226	Traffic Accidents
Traffic Arrests	819	764	1,012	1,206	945	964	717	581	529	429	Traffic Arrests
Traffic Parking Tickets	260	202	175	190	231	158	144	159	61	66	Traffic Parking Tickets
Warning Tags	547	545	950	901	953	855	691	670	946	574	Warning Tags

2013 Notes NA= Not Available

Action Response (Use of Force): In analyzing these reports, it is evident that Officers demonstrated proper application of force according to our policy and consistently utilized the least amount of force necessary to accomplish objectives. Two of these incidents involving tasers required additional training due to extenuating circumstances.

Calls for service about the same. Offenses; Criminal Arrests; Traffic Arrests down.

Criminal Offenses for 2013 The Uniform Crime Reports (UCR) program was established in the 1920's by the International Association of Chief's of Police (IACP) to standardize crime reporting nationally. The reporting program has become the country's leading crime indicator, especially when comparing cities by population. The reports are divided into two categories, Part I and Part II crimes. Part I crimes include eight of the more serious and violent crimes, and Part II crimes include all other crime categories.

Criminal activity and the subsequent investigations to resolve them demand a significant commitment of time and energy. The crime rate in St. Bernard is extremely low for communities of our size.

Overall, there was a decrease in Part I and II Offenses. However, Burglary's Theft's and B&E's continued about the same rate we will continue to improve our strategies through directed patrol and education to reduce this in 2014.

We recognize that one crime is too many! Therefore, we will continue to concentrate our efforts in the areas of burglary, robberies, thefts, assaults, and drug activity. We will utilize drug task forces, directed patrols as well as getting more citizen involvement in reporting crimes and suspicious activity. If you see something out of place call. We still get many calls after the fact.

Our mission is to continue to provide the highest level of police services with a goal to consistently reduce crime and keep St. Bernard a safe place for our residents, businesses, schools and visitors.

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Total Offense Reports	677	704	602	617	669	735	880	834	579	538	Total Offense Reports
Criminal Arrests	658	762	819	866	973	1119	1437	1293	1405	1086	Criminal Arrests
Part I Major Offenses	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Homicide	0	1	0	0	0	1	0	0	0	0	Homicide
Sexual Assault (GSI, Rape)	4	2	4	6	2	4	2	3	0	0	Sexual Assault (GSI, Rape)
Robbery	8	18	10	6	7	11	6	5	2	4	Robbery
Kidnapping	0	0	1	1	2	1	1	0	0	0	Kidnapping
Aggravated Assault	4	6	2	2	10	6	4	3	0	0	Aggravated Assault
Burglary	12	14	5	6	10	11	19	25	16	15	Burglary
Larceny/Theft	157	146	147	154	132	101	112	192	113	107	Larceny/Theft
Stolen Vehicles	12	14	13	18	14	10	9	1	4	6	Stolen Vehicles
Arson	2	0	1	0	0	2	0	2	1	1	Arson
Total Part I	199	201	183	193	177	147	153	231	136	133	Total Part I

2013 Annual Report

Items Recycled

- Cardboard 83.83 tons
- Steel 28.29 tons
- Aluminum 4.61 tons
- 270 tires
- 162 Christmas Trees

The St. Bernard recycling program diverted 371.82 tons of material from going to the landfill in 2013.

The City's savings and receipt of funds are as follows:

• 371.82 tons @ \$40.18	\$ 14,939.73
• Recycling Money	\$ 4,364.96
• Residential Recycling Incentive Program	<u>\$ 9,310.93</u>
Total	\$28,615.62

- 1571 special pickups
- 256 trucks spotted
- 287 dumpsters spotted
- 1394 overtime hours
- Trash taken to the land fill 2,108.56 tons
- CSI 30 yd. roll offs 1920 cubic yards
- 7 summer employees working 7,094 hours

Fuel

- All Departments unleaded 17,063 Gallons
- All Departments Diesel 11,164 Gallons
- Service Department Unleaded 4,021 Gallons
- Service Department Diesel 9,055 Gallons
- Dial a Ride Unleaded 3,040 Gallons
- Dial a Ride Diesel 263 Gallons
- Police Unleaded 9,303 Gallons
- Police Diesel None
- Fire Department Unleaded 699 Gallons
- Fire Department Diesel 1,846 Gallons

2013 Service Department Equipment

YEAR	DESCRIPTION	MILEAGE	CONDITION
2003	Sterling.New way Packer	70905	Good
2006	Sterling.New way Packer	42021	Good
1994	Cherolet Dump Truck	35122	Very Poor
2001	Ford Dump Truck	64591	Good
2002	Ford Dump Truck	29629	Good
1999	Chevrolet P.U. Truck	71317	Poor
2004	Chevrolet P.U. Truck	46290	Good
2006	Ford F150 P.U. Truck	27296	Good
1990	Chipper	480 hours	Good
2000	Bobcat	1342 hours	Good
2001	Dodge(electric Truck)	43321	Fair
2002	Dodge Ram(Paint Van)	14863	Good
2003	Sterling/Elgin Sweeper	27926	Fair
2003	Leaf Vacuum	1100	Fair
1988	American Trailer		Poor
1992	International Trailer		Good
2006	International Trailer		Good
2001	Chevrolet Bus	133310	Poor
2002	Ford Handiap Van	71288	Good
2003	Dodge Caravan	63176	Good
2007	Case Payloader	1690 hours	Good
2008	Ford 350 Bus	103224	Good
2008	Ford Dump Truck F550	15303	Good
2008	John Deer Gator	1043 hours	Good
2008	John Deer Gator	945 hours	Good
2008	Sterling Packer	41614	Good
2010	International Packer	28418	Very Good
2010	Ford F350 Maint Truck	14750	Excellent
2011	John Deer Tractor	144 hours	Excellent
2012	Ford Dump Truck F550	3928	Excellent
	Cat Fork Lift	1436 hours	Good
1996	Ford F150 P.U. Truck	122716	Fair

Village of St. Bernard
Tax Department
Annual Report for Year 2013

Village of St. Bernard Tax Department

Mission Statement

Complete, consistent and accurate application and maintenance of the Municipal Tax Code of the Village of St. Bernard to ensure proper collection and recording of local earned income tax for the intent of providing funds for municipal purposes.

ST. BERNARD TAX DEPARTMENT

2013 STAFF

**Edward Geiser
Tax Commissioner**

**Leighanne Helmes
Deputy Tax Commissioner/
Tax Enforcement Officer**

**Sharon McCullough
Tax Clerk**

Earned Income Tax Receipts

Year-end Earned Income Tax (EIT) receipts for 2013 totaled \$9,405,562.42. This is a decrease from 2012 by \$16,674 or a **0.18%** decrease from 2012 to 2013.

Net Profit:

Net profit tax revenue income for 2013 was \$2,473,535. This was a decrease of approximately \$76,877 or a **3.02%** decrease from 2012 to 2013.

Withholding:

Withholding tax revenue for 2013 was \$6,452,236. This was an increase of approximately \$62,516 or a **0.98%** increase from 2012 to 2013.

Individual:

Individual earned income tax receipts for 2013 were \$478,791. This was a decrease of approximately \$2,301 or a **0.48%** decrease from 2012 to 2013.

Income compared to projected 2013 revenue

Earned income tax revenue for 2013 was projected by the Tax Commissioner to be approximately \$9.5 million.

Earned Income Tax (EIT) receipts for 2013 totaled \$9,404,562.42.

Tax Department Staffing for 2013

Office staff for 2013 consisted of the Tax Commissioner, Deputy Tax Commissioner/Tax Enforcement Officer, and the Tax Clerk. No part time assistants were utilized to assist with the daily data entry and document scanning of tax records because of the general budget constraints.

Outstanding Issues from Previous Years

Tax Enforcement:

The remaining outstanding issue from the backlog of work in the tax department when the new administration took over the office in 2008 was the lack of enforcement of the tax code. Many individuals failed to file or failed to pay outstanding debts due from tax years 2004 through 2012.

There had been virtually no enforcement activities for many years. Once the backlog of documents was processed, the office plan included the hiring of a Deputy Tax Commissioner / Tax Enforcement Officer to pursue individuals and businesses that had not filed or paid an outstanding debt.

The enforcement of the tax code continued in 2013 to pursue delinquent tax payers.

Tax Operation Updates

1. Continued to improve the integrity of the data on the computer.
 - a) Work continued to remove duplicate accounts; inactivate accounts that needed to be inactivated; and correct the joint accounts that were incorrectly joined.
 - b) Continued use of online people search tool utilized by Tax Enforcement Offices permitted a more accurate location of a person's current address. This allows the Tax Department to greatly improve the integrity of the tax database.
2. Enforcement of the St. Bernard Tax Code.
 - a) The Deputy Tax Commissioner continued the process of going back through years of records to enforce the tax code for failing to file and for delinquent tax payments.
 - b) Individuals were cited to Mayor's Court after having failed to respond to delinquent notices. Tax payers were placed on the "Judge's Payment Plan" to allow them time to file any outstanding tax returns and pay any outstanding balance due.
3. Tax forms were not printed or sent to the taxpayers. Like most cities, and the federal and state, the city provided a notice of the 2012 tax filing requirement instead of actually sending a tax form. Tax forms were available at the tax office, on the city's website, and are sent by mail when specifically requested. This provided considerable cost savings.

4. Continued with the updating of the “Data Input Policy” to create uniformity in data being entered into the MITS data system.
5. The tax department continued the use of a “pressure form” sealing machine along with the use of pressure sealing forms to send out various tax forms.
6. Updating the city website.
 - a) The tax department information on city website was again reorganized and all records and information updated.
7. Phone calls returned and e-mails answered in a timely manner.
 - a) All phone calls returned within 24 hours when possible.
 - b) A telephone log is maintained and all calls documented for the time call was made and when call was returned.
8. Document imaging continued but at a greatly reduced amount with the loss of all part time assistants. The goal is to free up storage of paper documents and to also allow easy retrieval of tax records electronically.
9. The Records Retention Schedule was utilized to review and properly dispose of years of old tax records including electronic records. In January 2013, both paper and electronic documents were destroyed pursuant to the schedule bringing the tax office current.

10. Updated Account Information.
 - a) Utilized returned mail, census data, and county records to correct the tax records and insure that the tax system contains accurate and up-to-date information.
11. Payments by credits cards continue with the utilization of the credit card system.
 - a) Tax return forms include an option to allow taxpayers to make payments by credit cards.
12. **New** Automated Payment System was instituted to allow bi-weekly tax payments automatically be made by credit card or to have payments automatically withdrawn from a bank account. This system was instituted on all payment plans to insure consistent payments and reduce the phone call payments and payments made at the office window.
13. Cash payments continued to be checked for authenticity with the use of equipment to detect counterfeit currency.
14. In 2013, the State of Ohio Legislature continued with the process to make and impose a mandatory unified code on all Villages and Cities in Ohio. The Ohio House passed legislation at the end of 2013 that would completely overhaul the tax codes for all Villages and Cities throughout Ohio. The new legislation was to be addressed by the Ohio Senate in 2014. The proposed legislation if passed in 2014 will take effect in 2015.
15. **New** for 2013, those taxpayers who utilized the online tax tool to calculate and submit their tax information were now able to pay their tax obligation by credit card from the online tax tool website.

Refunds

Refunds for 2013 totaled **\$176,785**. The amount of refunds projected and budgeted was \$100,000. St. Bernard received an unusually high amount of refund request in 2013. Three additional appropriations were made in the total amount \$90,000 to meet the total of \$176,785 paid out. Also there was one very large refund request made at the end of 2013 that required council to appropriate \$175,000 at the end of 2013. This refund, if paid, will be addressed in 2014.

Legislative History Concerning Tax Code

Ordinance and Rules & Regulations Revisions as determined by the City Council:

Local Income Tax enacted 1954

Ordinance No. 12,	1954 -	Established Income Tax 1%
Ordinance No. 13,	1954 -	Amending Ordinance 12, 1954 Income Tax Ordinance
Ordinance No. 15,	1954 -	Amending Ordinance 12, 1954 Income Tax Ordinance
Resolution No. 3,	1954 -	Tax 1% to voters on May 4, 1954 election.
Ordinance No. 28,	1965 -	City of St. Bernard Income Tax.
Ordinance No. 2,	1970 -	Amending Section 2 & 13 of Ordinance No. 28, 1965.
Ordinance No. 34,	1970 -	Revised March, 1971.
Resolution No. 10,	1970 -	Tax increase to 1.7% to voters on Nov 3, 1970 election.
Ordinance No. 6,	1985 -	Income Tax Code revised with Amendments.
Resolution No. 3,	1985 -	Tax increase to 2% to voters on May 7, 1985 election.
Ordinance No. 13,	1990 -	Requiring those who live or work in St. Bernard to file an annual return; does not require individuals with no earned income to file.
Ordinance No. 35,	1991 -	\$3600.00 Gross rentals minimum.
Ordinance No. 38,	1992 -	Allows credit for tax paid to another municipality or county.
Ordinance No. 41,	1994 -	Defines monthly/quarterly withholding new limits.
Ordinance No. 57,	1994 -	Allocation of Funds to General Fund.
Ordinance No. 43,	2000 -	Amendment to comply with 718 and promote uniformity.
Ordinance No. 42,	2002 -	Interim modifications to comply with HB 477-2000.
Ordinance No. 46,	2004 -	Complete change of Chapter 181 to comply with state law.
Ordinance No. 2,	2005 -	Increased the tax rate to 2.1 Percent.
Resolution No. 2,	2005 -	Tax increase to 2.1% to voters on May 3, 2005 election.
Ordinance No. 46,	2005 -	Amended section 181.06 - Collection at Source.
Ordinance No. 37,	2007 -	Redefining the Tax Board of Review.
Ordinance No. 68,	2008 -	Amended six section of Tax Code.
Ordinance No. 58,	2012 -	Merged the Rules and Regulations into the Tax Code.
Ordinance No. 02,	2014 -	Addressed gambling changes and minor corrections.

Tax Rate 1.0 %	Effective May 1, 1954 -	Passed by Voters:	May 4, 1954
Tax Rate 1.7 %	Effective Jan 1, 1971 -	Passed by Voters:	Nov 3, 1970
Tax Rate 2.0 %	Effective July 1, 1985 -	Passed by Voters:	May 7, 1985
Tax Rate 2.1 %	Effective July 1, 2005 -	Passed by Voters:	May 3, 2005

2013 Tax Department Budget

The 2013 Tax Department Budget had to be adjusted based on the following changes.

Refunds - The only additional budget adjustment was for the additional appropriation of \$265,000 to cover the additional refund request made.

Continued Involvement

1) SWOTAA

- a) Attended quarterly Southwest Ohio Tax Administrators Association (SWOTAA) meetings. Maintained communications with SWOTAA members to allow the sharing of ideas and information.

2) MITS

- a) Participated in Municipal Income Tax Solutions software user group meetings and communicated on a regular basis with our software provider.

3) OBG

- a) Continue working with the Ohio Business Gateway Municipal Income Tax Project to ensure correct and functional operations of the Ohio Gateway project and allow electronic payments and tax filings.

Review of Goals for 2013

1. “Continue to improve the integrity of the data in MITS.”

In 2013, with all previous backlog of records having been input into MITS, the process continued to keep the taxpayer records up to date with a correct database of active accounts.

The process of comparing the resident database with the tax system database continues to improve accuracy of resident records for the yearly tax return mailing. Correcting and maintaining the integrity of MITS will be an ongoing process.

2. “Continue the process to allow the taxpayer to pay taxes online with the online tax tool when the tax payer uses the tool to calculate their tax return.”

In 2013, taxpayers were able to prepare their tax returns online with an online “Tax Preparation Tool” provided through the MITS software systems. The online tax tool allows the taxpayer to correctly process the tax return. The taxpayer is required to print out the return and send it to the tax department along with all required federal documents. The tax return information entered into the online tool is transferred electronically to the tax department.

In 2013, the was imitated to allow taxpayers to pay their tax obligation through the online tax tool. The tax payer making the payment is directed to a online credit card system to make in the payment as determined by the online tax tool.

3. “Continue pursuit of delinquent tax payers who fail to comply with the orders of the Tax Department and to utilize Mayor’s Court.”

In 2013, the process of enforcing the tax code and pursuing individuals who had not filed a tax return or had not paid an outstanding tax due continued with increased enforcement activities by the Deputy Tax Commissioner/Tax Enforcement Officer.

4. “Pursue the use of Electronic Funds Transfers (ACH) for monthly or quarterly withholding of wages.”

In 2013, contacts were made to area banks to obtain bid proposals for the initiation of the “Electronic Funds Transfers”.

The process to allow taxpayers to pay through ACH payments was initiated and reviewed. Numerous contacts were made and meetings held to investigate how to institute online payments. All potential systems were evaluated in their ability to work compatible with our tax software.

Unfortunately, the software vendor MITS continued with their lack of cooperation to get this information to continue with this goal.

5. “Continue the process to improve efficiency in the office with the increase use electronic filing and payments and less paper transactions..”

In 2013, the process continued to try and get payments received electronically. ADP lent their assistance to allow electronic payments in conjunction with our tax software. Unfortunately, the software vendor MITS continued with their lack of cooperation to get the required information to continue with this goal.

6. “Continue the input (scanning) of stored tax data and documents into the electronic data format.”

In 2013, the scanning and imaging of tax records continued but at a greatly reduced amount. The Village Council removed all temporary assistants from the budget. With the lack of part time assistance, there were very few documents scanned as compared to previous years.

7. “Continue the annual records retention review and destroy any outdated records pursuant to the schedule.”

In 2013, the records retention schedule was utilized to review and properly dispose of years of old tax records including electronic records. In January 2013, both paper and electronic documents were destroyed pursuant to the schedule bringing the tax office current.

8. “Continue the update of the Access Data system (Resident Database) with the MITS database.”

In 2013, work continued on improving the integrity of the MITS database and the Resident database. However, additional work is required and will continue but there are no plans in 2014 to continue with updates.

9. “Continue the enforcement of the Landlord requirements of the Tax Code.”

In 2013, the process continued to address and enforce the tax code as it related to landlords. Landlords are required to file a tax return and they must provide notice of tenants moving in and moving out of the municipality. The process continued to prosecute Landlord’s for failure to properly submit the required documents.

10. “Closely monitor and provide any required action to protect the City’s interest in the proposed legislation by the State of Ohio to direct and control the actions of all local tax departments with a uniform code and additional regulations.”

In 2013, the State of Ohio Legislature continued with the process to make and impose a mandatory unified code on all Villages and Cities in Ohio. The Ohio House passed legislation at the end of 2013 that would completely overhaul the tax codes for all Villages and Cities throughout Ohio. The new legislation was to be addressed by the Ohio Senate in 2014. The proposed legislation, if passed in 2014, will take effect in 2015.

11. “Institute a new online credit card payment system to reduce the number of phoned in tax payments and improve the efficiency of the office.”

In 2013, New Automated Payment System was instituted to allow bi-weekly tax payments to be automatically made by credit card or to have payments automatically withdrawn from a bank account. This system was instituted on all payment plans to insure consistent payments and reduce phone call payments and payments made at the office window.

Also for 2013, those taxpayers who utilized the online tax tool to calculate and submit their tax information were now able to pay their tax obligation by credit card from the online tax tool website.

Goals for 2014

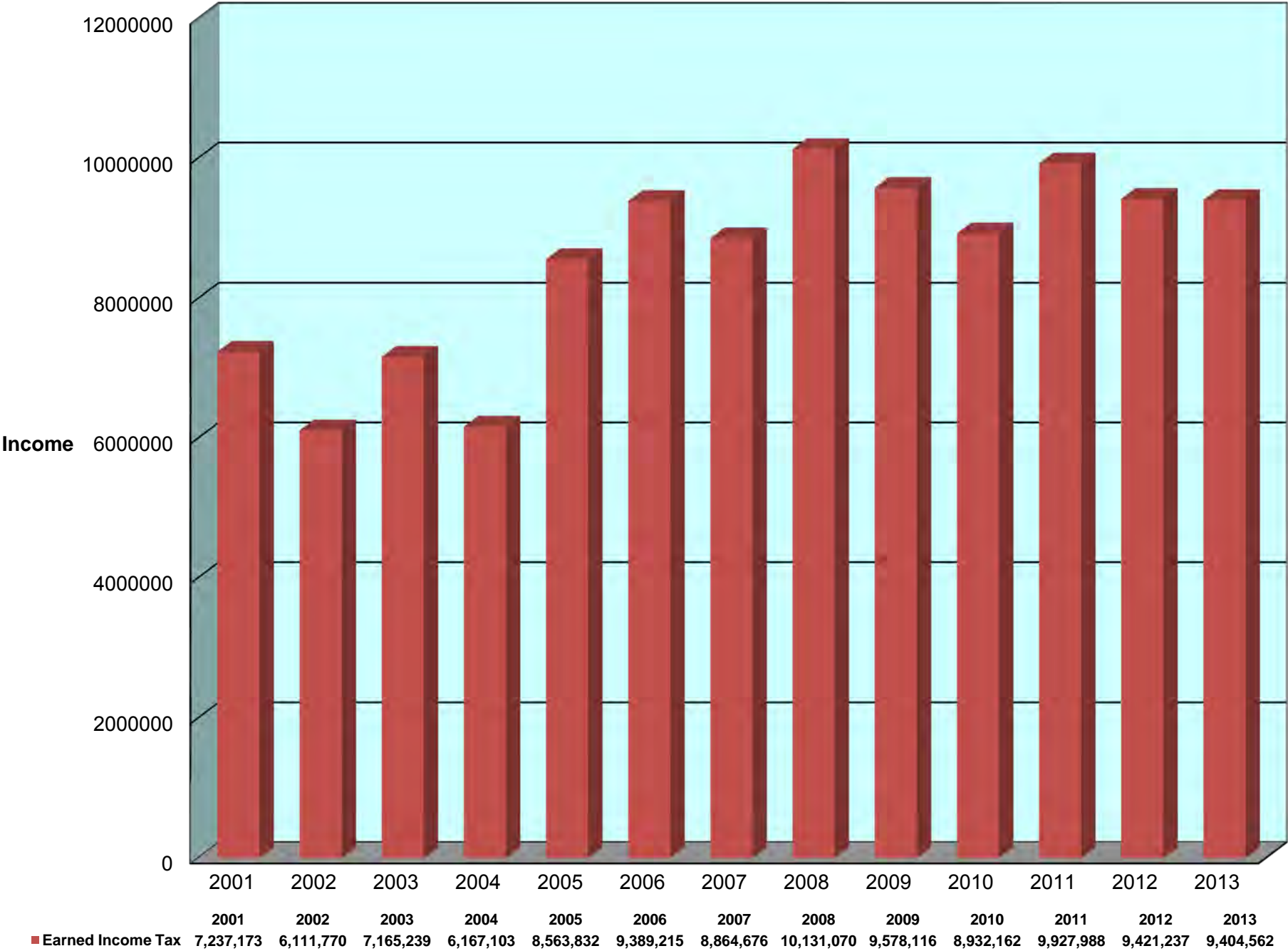
1. Continue to improve the integrity of the data in MITS.
2. Continue the process to allow the taxpayer to pay taxes online with the online tax tool when the tax payer uses the tool to calculate their tax return.
3. Continue pursuit of delinquent tax payers who fail to comply with the orders of the Tax Department and to utilize Mayor's Court.
4. Pursue the use of Electronic Funds Transfers (ACH) for monthly or quarterly withholding of wages.
5. Continue the process to improve efficiency in the office with the increase use of electronic filings and payments, resulting in less paper transactions.
6. Continue the input (scanning) of stored tax data and documents into the electronic data format.
7. Continue the annual records retention review and destroy any outdated records pursuant to the schedule.

8. Continue to update the Access Data system (Resident Database) with the MITS database.
9. Continue enforcement of the Landlord requirements of the Tax Code.
10. Closely monitor and provide any required action to protect the Village's interest in the proposed legislation by the State of Ohio to mandate a uniform tax code for all Cities and Villages.

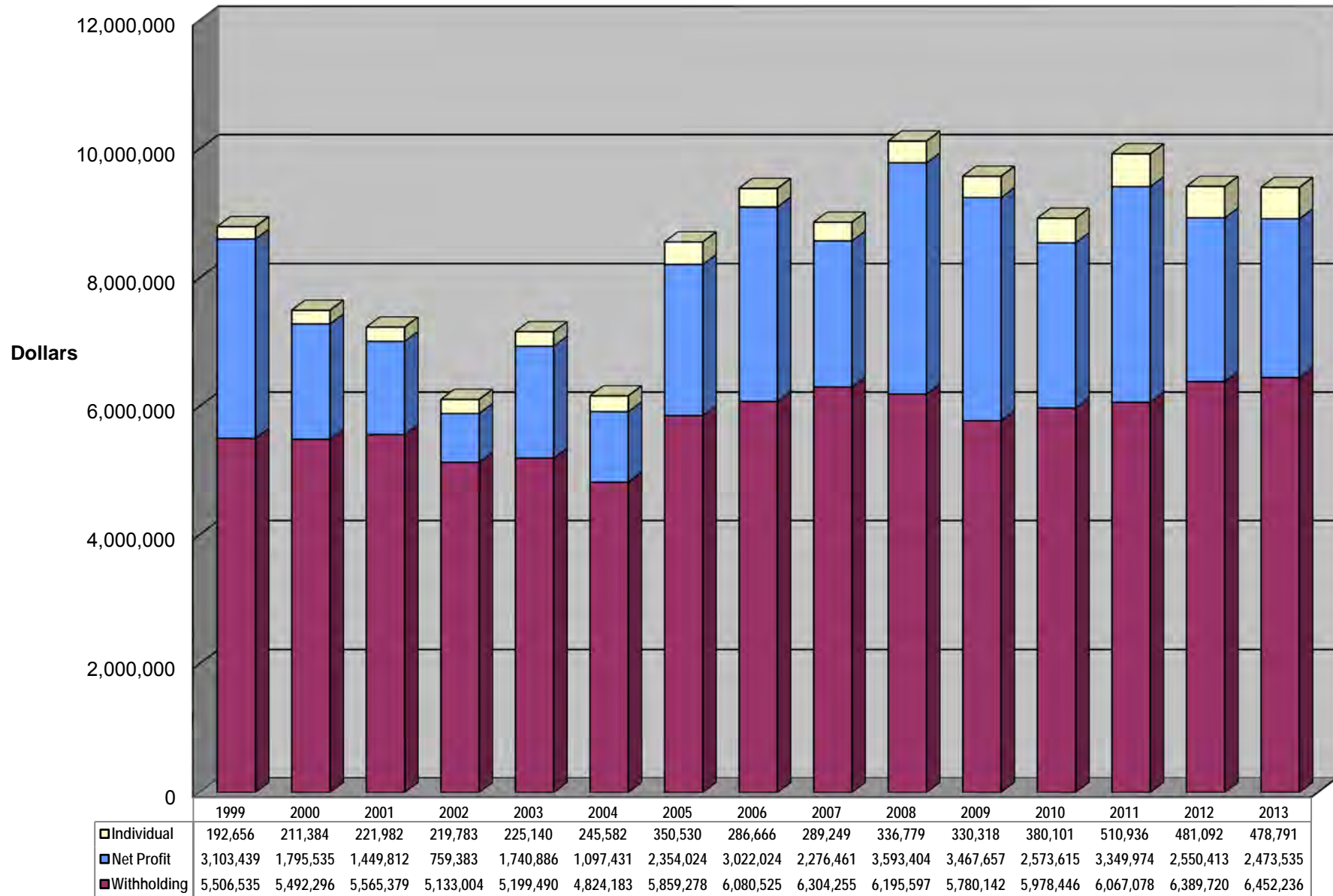
ST. BERNARD - Earned Income Tax Department
Annual Receipt Comparisons - 2013 (2002 - 2013)

Year	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Q1												
January	743,071	627,190	603,459	535,676	526,981	587,872	669,658	1,118,930	1,280,039	372,022	424,493	318,552
February	523,972	592,517	596,954	504,829	544,134	532,730	685,611	537,279	506,040	1,070,943	493,356	1,003,326
March	1,136,977	1,058,730	1,065,437	860,309	1,175,904	1,046,142	536,521	534,188	484,269	534,093	463,995	275,774
Q1 Total	2,404,021	2,278,437	2,265,850	1,900,813	2,247,018	2,166,744	1,891,790	2,190,397	2,270,348	1,977,058	1,381,844	1,597,651
Q2												
April	912,385	1,033,140	817,496	584,006	413,981	687,406	659,056	640,927	612,978	633,686	672,434	517,000
May	613,260	538,959	753,158	658,828	725,617	695,543	1,136,698	775,886	1,150,987	408,793	695,006	603,047
June	874,627	598,683	1,069,480	735,499	1,103,590	1,705,232	517,937	485,534	440,639	265,946	526,721	457,518
Q2 Total	2,400,273	2,170,782	2,640,134	1,978,333	2,243,189	3,088,181	2,313,692	1,902,347	2,204,604	1,308,425	1,894,161	1,577,565
Q3												
July	609,538	574,556	523,614	512,998	531,990	523,537	1,089,115	900,648	1,031,144	520,899	607,090	646,432
August	520,693	1,172,754	527,679	558,553	819,889	536,027	514,647	531,225	559,309	416,307	803,813	290,262
September	950,801	592,567	1,366,270	793,781	460,356	1,073,344	568,358	507,718	455,316	350,124	617,947	649,959
Q3 Total	2,081,032	2,339,878	2,417,563	1,865,332	1,812,235	2,132,908	2,172,120	1,939,591	2,045,769	1,287,330	2,028,850	1,586,653
Q4												
October	712,759	791,479	801,584	647,713	645,971	747,992	683,825	1,802,983	1,133,355	742,691	674,726	498,804
November	504,607	511,893	508,854	645,342	522,793	575,240	538,719	503,746	456,339	552,236	951,694	612,113
December	1,301,872	1,328,768	1,294,004	1,894,629	2,106,910	1,420,006	1,264,529	1,050,153	453,417	299,364	233,965	238,984
Q4 Total	2,519,238	2,632,141	2,604,442	3,187,684	3,275,674	2,743,238	2,487,074	3,356,881	2,043,111	1,594,291	1,860,384	1,349,900
TOTAL												
TOTAL	4,804,293	4,449,219	4,905,983	3,879,146	4,490,207	5,254,925	4,205,481	4,092,743	4,474,952	3,285,482	3,276,005	3,175,216
Q3												
July	609,538	574,556	523,614	512,998	531,990	523,537	1,089,115	900,648	1,031,144	520,899	607,090	646,432
August	520,693	1,172,754	527,679	558,553	819,889	536,027	514,647	531,225	559,309	416,307	803,813	290,262
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TOTAL												
TOTAL	9,404,562	9,421,237	9,927,988	8,932,162	9,578,116	10,131,070	8,864,676	9,389,215	8,563,832	6,167,103	7,165,239	6,111,770
Projected Revised												
Projected Revised	9,500,000	8,900,000 9,500,000	8,400,000	9,000,000	9,100,000	8,400,000	8,200,000	7,400,000	6,800,000 7,400,000	6,800,000 6,100,000	6,700,000	7,500,000 6,300,000
% Change	-0.18%	-5.38%	10.03%	-7.23%	-5.77%	12.50%	-5.92%	8.79%	27.99%	-16.18%	14.70%	-18.41%
\$ Change	(16,674)	(506,752)	995,826	(645,954)	(552,954)	1,266,395	(524,540)	825,384	2,396,729	(998,136)	1,053,469	(1,125,403)
From Previous Year												

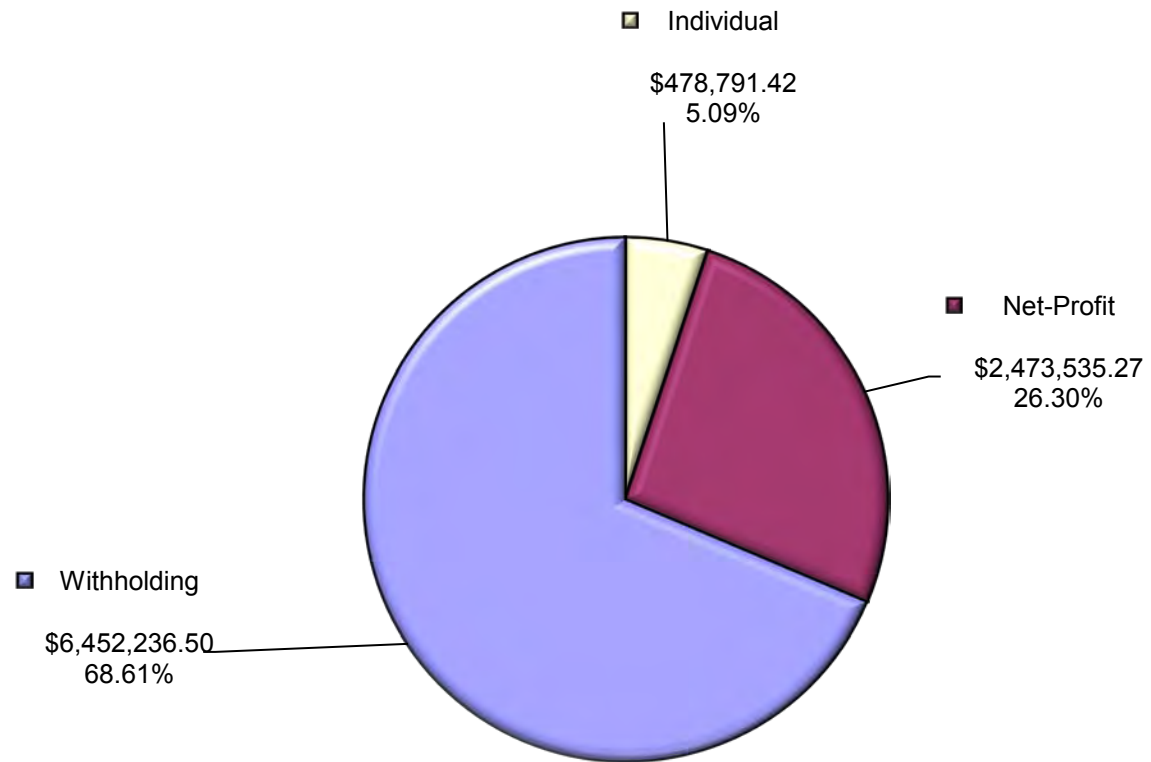
2013 - St. Bernard Earned Income Tax



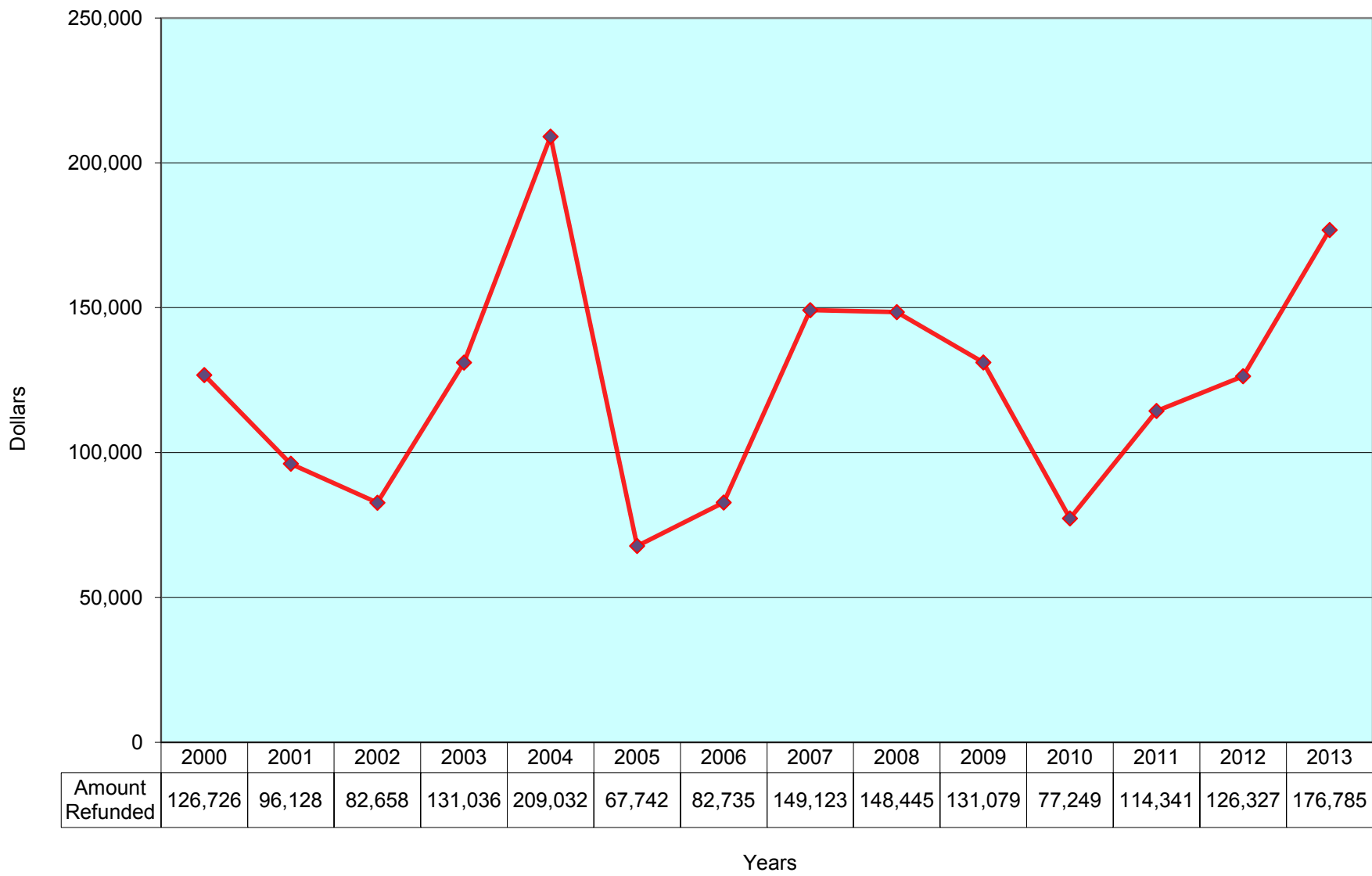
2013 St. Bernard Earned Income Tax - Source of Income



2013 St. Bernard Earned Income Tax - Income by Source



2013 - REFUNDS



Selected date 12/31/2013

Month	2012	2012	2012	2012	2013	2013	2013	2013	Difference	PCT
	Individual	Net-Profit	Withholding	Total	Individual	Net-Profit	Withholding	Total		
January	\$36,078.07	\$22,897.40	\$568,214.10	\$627,189.57	\$40,316.08	\$99,471.12	\$603,284.01	\$743,071.21	\$115,881.64	18
February	\$32,420.90	\$60,724.23	\$499,371.55	\$592,516.68	\$29,114.13	\$3,374.40	\$472,646.00	\$505,134.53	\$-87,382.15	-15
March	\$38,526.73	\$599,655.24	\$420,548.40	\$1,058,730.37	\$38,557.92	\$618,503.63	\$498,753.26	\$1,155,814.81	\$97,084.44	9
1 - QTR	\$107,025.70	\$683,276.87	\$1,488,134.05	\$2,278,436.62	\$107,988.13	\$721,349.15	\$1,574,683.27	\$2,404,020.55	\$125,583.93	6
YTD QTR - 1	\$107,025.70	\$683,276.87	\$1,488,134.05	\$2,278,436.62	\$107,988.13	\$721,349.15	\$1,574,683.27	\$2,404,020.55	\$125,583.93	6
April	\$123,994.47	\$208,340.07	\$700,805.61	\$1,033,140.15	\$134,544.58	\$117,658.55	\$622,063.27	\$874,266.40	\$-158,873.75	-15
May	\$23,990.75	\$19,708.49	\$495,260.16	\$538,959.40	\$27,827.86	\$24,586.14	\$600,106.17	\$652,520.17	\$113,560.77	21
June	\$24,848.08	\$137,935.34	\$435,899.19	\$598,682.61	\$24,380.59	\$371,723.62	\$483,130.28	\$879,234.49	\$280,551.88	47
2 - QTR	\$172,833.30	\$365,983.90	\$1,631,964.96	\$2,170,782.16	\$186,753.03	\$513,968.31	\$1,705,299.72	\$2,406,021.06	\$235,238.90	11
YTD QTR - 2	\$279,859.00	\$1,049,260.77	\$3,120,099.01	\$4,449,218.78	\$294,741.16	\$1,235,317.46	\$3,279,982.99	\$4,810,041.61	\$360,822.83	8
July	\$37,566.27	\$4,486.68	\$532,501.46	\$574,554.41	\$41,361.47	\$7,826.71	\$514,971.88	\$564,160.06	\$-10,394.35	-2
August	\$31,133.21	\$581,627.49	\$559,993.17	\$1,172,753.87	\$27,835.46	\$7,763.97	\$524,722.88	\$560,322.31	\$-612,431.56	-52
September	\$20,594.05	\$58,203.57	\$513,769.66	\$592,567.28	\$20,585.26	\$424,436.72	\$488,200.96	\$933,222.94	\$340,655.66	57
3 - QTR	\$89,293.53	\$644,317.74	\$1,606,264.29	\$2,339,875.56	\$89,782.19	\$440,027.40	\$1,527,895.72	\$2,057,705.31	\$-282,170.25	-12
YTD QTR - 3	\$369,152.53	\$1,693,578.51	\$4,726,363.30	\$6,789,094.34	\$384,523.35	\$1,675,344.86	\$4,807,878.71	\$6,867,746.92	\$78,652.58	1
October	\$55,737.63	\$137,372.40	\$598,369.21	\$791,479.24	\$47,908.64	\$9,010.02	\$635,304.67	\$692,223.33	\$-99,255.91	-13
November	\$25,558.00	\$1,262.47	\$485,062.98	\$511,883.45	\$22,883.87	\$15,668.07	\$486,659.24	\$525,211.18	\$13,327.73	3
December	\$21,900.24	\$726,943.22	\$579,924.44	\$1,328,767.90	\$23,178.79	\$773,809.32	\$522,392.88	\$1,319,380.99	\$-9,386.91	-1
4 - QTR	\$103,195.87	\$865,578.09	\$1,663,356.63	\$2,632,130.59	\$93,971.30	\$798,487.41	\$1,644,356.79	\$2,536,815.50	\$-95,315.09	-4
YTD QTR - 4	\$472,348.40	\$2,559,156.60	\$6,389,719.93	\$9,421,224.93	\$478,494.65	\$2,473,832.27	\$6,452,235.50	\$9,404,562.42	\$-16,662.51	0
	Total Refunds	\$-125,861.74					Total Refunds	\$-176,784.57		

*** End Of Report ***

CITY OF ST. BERNARD

2013 - CREDIT CARD RECEIPTS AND DISBURSEMENTS

Thursday, February 06, 2014

<u>BANK ACCOUNT</u>	2013 Receipts		2012 Receipts		2011 Receipts		2010 Receipts		TOTAL	
	INCOME	EXPENSES	INCOME	EXPENSES	INCOME	EXPENSES	INCOME	EXPENSES	INCOME	EXPENSES
***** General Fund	79,428.44	3,607.97	67,482.34	2,986.58	55,914.66	2,686.33	3,305.66	2,390.85	206,131.10	11,671.73
***** Tax Account					0.00	0.00	0.00	83.59	0.00	83.59
***** Mayor's Court	12,057.00	868.58	11,130.50	629.12	6,157.00	285.13	0.00	44.38	29,344.50	1,827.21
***** Hall Rental Account					100.00	39.89	0.00	40.00	100.00	79.89
TOTALS:	91,485.44	4,476.55	78,612.84	3,615.70	62,171.66	3,011.35	3,305.66	2,558.82	235,575.60	13,662.42
<u>CREDIT CARD ACCOUNT</u>										
***** Tax and General Fund	79,428.44	3,607.97	65,774.34	2,906.90	55,399.69	2,649.88	10.00	675.30	200,612.47	9,840.05
***** Old Tax Account					514.97	36.45	2,702.66	655.45	3,217.63	691.90
***** Mayor's Court	2,585.00	384.36	3,229.00	313.12	6,157.00	285.13	593.00	616.24	12,564.00	1,598.85
***** Hall Rental Account					100.00	39.89	0.00	611.83	100.00	651.72
***** Police Department	9,472.00	484.22	9,609.50	395.68					19,081.50	879.90
TOTALS:	91,485.44	4,476.55	78,612.84	3,615.70	62,171.66	3,011.35	3,305.66	2,558.82	235,575.60	13,662.42

TOTAL REVENUE:	91,485.44	78,612.84	62,171.66	3,305.66	235,575.60
TOTAL EXPENSES:	4,476.55	3,615.70	3,011.35	2,558.82	13,662.42
<u>BALANCE:</u>	<u>87,008.89</u>	<u>74,997.14</u>	<u>59,160.31</u>	<u>746.84</u>	<u>221,913.18</u>

<u>REVENUE MINUS FIXED COST</u>					
TOTALS:					235,575.60 13,662.42
FIXED COST:	Cost of Equipment				-1,977.91
ADJUSTED COST:					11,684.51
<u>BALANCE MINUS FIXED COST:</u>					<u>223,891.09</u>

CITY OF ST. BERNARD

2013 - AUTOMATIC CREDIT CARD AND BANK RECEIPTS

Thursday, February 06, 2014

<u>BANK ACCOUNT</u>	2013 Receipts		INCOME	EXPENSES	INCOME	EXPENSES	INCOME	EXPENSES	TOTAL	
	INCOME	EXPENSES							INCOME	EXPENSES
***** General Fund	0.00	912.38							0.00	912.38
***** Tax Account	17,498.89	0.00							17,498.89	0.00
TOTALS:	17,498.89	912.38	0.00	0.00	0.00	0.00		0.00	17,498.89	912.38
<u>SOURCE of PAYMENT</u>										
Forte Funding Auto Bank Account	3,538.33	0.00							3,538.33	0.00
<u>NPC ACCOUNT</u>										
***** AUTO Payments	13,860.56	420.01							13,860.56	420.01
***** Tax Tool Payments	100.00	100.00							100.00	100.00
TOTALS:	17,498.89	520.01	0.00	0.00	0.00	0.00	0.00	0.00	17,498.89	520.01

TOTAL REVENUE:	17,498.89	0.00	0.00	0.00	17,498.89
TOTAL EXPENSES:	912.38	0.00	0.00	0.00	912.38
<u>BALANCE:</u>	<u>16,586.51</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,586.51</u>

<u>REVENUE MINUS FIXED COST</u>					
TOTALS:					17,498.89 912.38
FIXED COST: Original Cost					90.00
ADJUSTED COST:					1,002.38
<u>BALANCE MINUS FIXED COST:</u>					<u>16,496.51</u>

ST. BERNARD TAX DEPARTMENT
EARNED INCOME TAX - 2013 EXPENDITURES

February 6, 2014

DATE	DESCRIPTION	PO #	REFUNDS 2-E-3	STATIONARY 2-E-4 2-E-4	SUPPLIES INCIDENTALS 2-E-5 2-E-5	CENSUS 2-E-6 2-E-6	TEMPOARY EMPLOYEE 2-E-7 2-E-7	EQUIPMENT OUTLAY 2-E-13 2-E-13
1/1/13	Original Appropriation		100,000.00	1,000.00 1,000.00	2,000.00 2,000.00	0.00 0.00	0.00 0.00	3,500.00 3,500.00
1/1/13	2012 Encumbered Carryover			367.08 367.08	233.29 233.29			
5/16/13	Additional Appropriation Ord. No. 22		30,000.00					
8/22/13	Additional Appropriation Ord. No. 32		50,000.00					
10/17/13	Additional Appropriation Ord. No. 38		10,000.00					
12/26/13	Additional Appropriation Ord. No. 51		175,000.00					
	Total Revised Appropriation		365,000.00	1,367.08 1,367.08	2,233.29 2,233.29	0.00 0.00	0.00 0.00	3,500.00 3,500.00
	Total Expenditures		176,784.57	497.86 458.12	2,349.82 1,031.32	0.00 0.00	0.00 0.00	3,498.00 3,498.00
	Current Remaining Balance		188,215.43	869.22 908.96	-116.53 1,201.97	0.00 0.00	0.00 0.00	2.00 2.00
				Encumber	Encumber	Encumber	Encumber	Encumber
Expenditures:			2-E-3	2-E-4 2-E-4	2-E-5 2-E-5	2-E-6 2-E-6	2-E-7 2-E-7	2-E-13 2-E-13