

**CITY OF BRECKSVILLE  
CUYAHOGA COUNTY**

**REGULAR AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



CITY OF BRECKSVILLE  
CUYAHOGA COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Members of Council  
City of Brecksville  
Cuyahoga County  
9069 Brecksville Road  
Brecksville, Ohio 44141

We have audited the basic financial statements of the City of Brecksville, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 21, 2001 in which the city adopted Governmental Accounting Standards Board Statements 33,34,36 and Interpretation 6. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the City's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted another matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 21, 2001.

City of Brecksville  
Cuyahoga County  
Report on Compliance and on Internal Control Required by  
*Government Auditing Standards*  
Page 2

This report is intended for the information and use of the audit committee, management and City Council, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

June 21, 2001

**CITY OF BRECKSVILLE**  
**CUYAHOGA COUNTY, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**





**City of Brecksville, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2000*  
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JERRY N. HRUBY, MAYOR AND SAFETY DIRECTOR  
**CITY COUNCIL**  
NORA MURPHY PRESIDENT  
NEIL F. BRENNAN, VICE PRESIDENT  
GERALD F. BROSKI  
LOUIS N. CAROUSE, JR.,  
DAVID J. DEUCH  
CARL J. OPATRYNY  
LARRY J. POTLA  
MARY SCULLIN, CLERK

June 21, 2001

Members of Brecksville City Council and  
The Citizens of Brecksville, Ohio

We are pleased to submit to you the City of Brecksville's eleventh Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2000.

This is the official report of the City of Brecksville's results of operations and financial position to its residents, its elected officials, investment banks and underwriters, rating agencies and other interested parties. *We make special note of the fact that this report is the City's advance and initial implementation of the GASB Statement 34 reporting model.*

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data as presented is accurate in all material respects, that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City as measured by financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activity have been included.

The Comprehensive Annual Financial Report is presented in the following three sections:

**The Introductory Section** includes a table of contents, this transmittal letter, the Certificate of Achievement, a list of the City's principal officials, both elected and appointed, and the City of Brecksville's organization chart.

**The Financial Section** begins with the Report of Independent Accountants, and includes Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the City's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements.

**The Statistical Section** includes selected financial and demographic information, generally presented on a multi-year basis.

## Reporting Entity

The City has reviewed its reporting entity definition in order to insure conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." In defining the City for financial reporting purposes, management has considered all agencies, departments and organizations making up the City of Brecksville (the primary government) and its potential component units.



The Brecksville-Broadview Heights City School District and the Cleveland Regional Transit Authority have not been included in the accompanying financial statements. Neither board is appointed by the City, nor is either fiscally dependent on the City.

The Southwest Council of Governments and the Northeast Ohio Public Energy Council are jointly governed organizations whose relationship to the City is described in note 17 to the basic financial statements. A complete discussion of the City's reporting entity is provided in note 1 to the basic financial statements.

## **The City of Brecksville**

The City of Brecksville was founded in 1811 and became a City in 1960. It is located in Cuyahoga County in northeastern Ohio, in the heart of rolling woodlands approximately twelve miles south of the City of Cleveland. The City covers 19.54 square miles.

Residents have a variety of nearby transportation options because Brecksville is uniquely located "At The Center Of It All." By car or by connections through downtown Cleveland on the Regional Transit Authority bus and rail lines, one can reach all areas of northeastern Ohio conveniently. State Routes 21 and 82 bisect Brecksville and there is easy access to interstate highways I-77 and I-80, the Ohio Turnpike. Amtrak cross-country rail service is available in downtown Cleveland and Hopkins International Airport is located within fourteen miles of Brecksville.

The wooded hills and ravines that lace the area help define the neighborhoods throughout the City. As a result, every resident is close to the natural beauty that has always been a hallmark of Brecksville living. Many of the neighborhoods are situated next to the Brecksville Reservation of the Cleveland Metroparks System and the Cuyahoga Valley National Park. Brecksville benefits from being one-third park lands. The Brecksville Reservation of the Cleveland Metroparks offers 2,500 acres of parkland with facilities for picnicking, camping, horseback riding, hiking and cross-country skiing. A paved all-purpose fitness trail offers walking, biking, running or strolling by the beautiful scenery.

A sense of gracious living prevails from Town Square and the nearby cluster of historic homes along tree-shaded streets, to contemporary developments of single-family homes, to condominium complexes throughout the community. Housing in Brecksville offers a mix of sizes, styles and price ranges with colonial and Western Reserve styles predominating.

Despite its proximity to major metropolitan attractions, Brecksville maintains its quiet, suburban environment. Retail shopping is concentrated downtown near the Town Square and nearby shopping malls complement the local merchants.

The City of Brecksville provides many programs for all ages through its Recreation Department. Baseball, basketball, volleyball, swimming, golf, tennis, jazzercise and exercise classes, crafts, day camps, and pom-pom drilling are just some of the many programs for family fun, fitness and recreation.

Recreational facilities include the Blossom Hill property with its gymnasium, playground, pavilion, baseball field and soccer fields. At City Hall there are three lighted baseball fields and three lighted tennis courts. Outdoor basketball courts are located on Stadium Drive. Our 49,000 square foot Community Center houses the Recreation Department as well as a field house, indoor pool, outdoor leisure pool, elevated running track, youth game room, fitness center, whirlpool, saunas and a community room, complete with kitchen facilities.

In downtown Cleveland the Cleveland Browns of the NFL play in their spectacular Browns Stadium. Jacobs Field is the home of the perennially powerful Cleveland Indians. The Cleveland Cavaliers of the NBA and the Cleveland

Lumberjacks hockey team play at Gund Arena which is also a venue for concerts, the circus, ice shows, and a variety of other professional attractions. The Cleveland State University Convocation Center is home to the Cleveland State University Vikings, the Cleveland Crunch professional soccer team and even more concerts and shows. All four venues are only two to seven years old.

Cleveland also possesses many cultural attractions such as the world-famous Cleveland Orchestra, The Cleveland Museum of Art, The Great Lakes Science Center and the Rock n' Roll Hall of Fame and Museum. It has unique shopping areas such as Tower City Center and The Galleria, and nightlife with dining and entertainment in the Flats area along the Cuyahoga River. Cleveland's downtown is a center of activity for all ages and just minutes from Brecksville.

The world-renowned Cleveland Clinic and University Hospitals supplement health care provided by nearby community hospitals and immediate care centers. Marymount and Marymount South, Parma Community General, and Deaconess Hospitals serve as emergency care facilities for our residents and visitors who require use of our Fire Department's ambulances and staff of professional paramedics and EMT's. The Greater Cleveland area is known worldwide for excellence in health care.

## **City Government**

The City of Brecksville operates under and is governed by its Charter, first adopted by the voters in 1956 and amended from time to time. The Charter provides for a Mayor-Council form of Government.

Legislative authority is vested in a seven-member Council which is elected at large and whose terms are staggered. Four council members are elected at each regular municipal election. Of the four elected, the three receiving the highest number of votes serve for a term of four years and the fourth serves for a term of two years. The Council fixes compensation of City officials and employees, and enacts ordinances and resolutions relating to City services, tax levies, the appropriation and borrowing of money, the licensing and regulation of businesses and trades, and other municipal purposes. The presiding officer is the President, who is elected by the Council for a one-year term.

The City of Brecksville's chief executive officer is the Mayor, who is elected by the voters for a four-year term of office. The Mayor appoints, subject to approval of Council, the directors of the City's departments except for the Director of Finance, the Law Director and the Clerk of Council, all of whom are appointed by Council. He is the chief conservator of the peace, oversees the enforcement of all laws and ordinances, executes all contracts, conveyances, evidences of indebtedness and all other instruments to which the municipality is a party. He is the official and ceremonial head of the municipality. The Mayor is also the Safety Director and presides over Mayor's Court.

The Service Department works hard to respond to the needs of the residents, providing curbside rubbish and recycling collections, street maintenance, snow removal and maintenance of City recreational facilities, among other services.

Security of one's person and property is foremost on the minds of our full-time Police Department. Brecksville prides itself with a low crime rate and rapid response.

A core of permanent firefighters, most of whom are paramedics, supplemented by a highly regarded volunteer organization, staffs the Fire Department. The full-time firefighters are also trained and equipped to provide a full ambulance and rescue service.

Water services are provided to City residents by the City of Cleveland and sewer services are provided by the Northeast Regional Sewer District. Certain water lines and sewer lines are owned and maintained by the City.

## **Economic Condition And Outlook**

The Brecksville City Administration has dedicated itself to the renovation and expansion of its downtown business district, and at the same time, and with the same enthusiasm, has promoted future growth and development of its industrial area.

Our downtown retail area, as well as our industrial office area, continue to show both growth potential and ongoing growth. As 2000 came to a close Brecksville saw the near completion of the first stage of one building project and the promise of another. Just off Public Square in downtown Brecksville the 19<sup>th</sup> century Stagehouse, which was in irreparable condition, was demolished as the first step for Stage House Square. Awaiting finishing touches by the close of the year was a two-story, 14,700 square foot office and retail building containing a Starbucks Coffee House and soon a Hallmark store. The 8,000 square foot Stage House building which will resemble the original building erected by Orin and Austin Edgerton in 1839 should commence construction in 2001. Stage House Square is being developed by The Terra Group.

A March 7, 2000 election approved the rezoning of the City's downtown northeast quadrant from residential to local business. This was the formal beginning of a long-discussed plan to erect a Heinen's supermarket in Brecksville. Much of year 2000 and into 2001 saw deliberations between the City and the Heritage Development Group, laying the groundwork for this 94,000 sq. ft. project. It is expected that the supermarket will open at the conclusion of 2001 with three smaller buildings to follow. The northeast quadrant is the last major tract of land available for development in downtown Brecksville.

During 2000, construction continued on Noble Park Drive, the former gravel service road, running south off West Snowville Road just west of Interstate 77. The road's completion in the spring of 2001 will open that area for new development.

Other activity in the City included construction of Brecksville Centre II at 6400 West Snowville Road by Ray Fogg Building Methods, the acquisition of Teledyne by Curtiss Wright Flow Control Corporation, an addition to Quality Bolt and Screw at 10147 Brecksville Road, an addition to Christ the Redeemer Lutheran Church on Brecksville Road and the opening of a Sherwin Williams paint store in the Millside retail complex on Brecksville Road.

## **Accomplishments**

The City of Brecksville takes pride in its environment and promotes programs that preserve our nature and lands. In that vein, the City maintains an aggressive recycling program. This Citywide program conducts curbside pick-up and has a building dedicated solely to administering the program. The City collects metals, glass, newspapers, computer paper and yard waste. In year 2000 the Department collected 1,287 tons of recyclable material. In 2000 the City was again successful in receiving a grant of \$20,000. This is the eleventh straight year we have been fortunate to receive a grant from the Ohio Department of Natural Resources and Brecksville is the only city in Cuyahoga County that has received this grant for that number of consecutive years. The grant money was used for the replacement and installation of a new body for the packer truck that is used primarily for the recycling program.

Each December the City of Brecksville sponsors a variety of holiday events including the annual Children's Christmas Play. On the Old Town Hall stage magical tales told by lovable creatures and characters, including Santa himself, delight Brecksville's little ones and entertain their parents as well. The Children's Christmas Play was the inspiration of former Mayor Jack A. Hruby, and since 1968 an original play has been written and produced each year. This heartwarming and often humorous holiday tradition has been nurtured and guided by the current Mayor. The cast and crew consist of City employees, their families, and friends of the community.

Over the years Old Town Hall has been the scene of a variety of stage productions by Brecksville's two theater groups. In year 2000 the City was pleased to salute Brecksville Little Theater on their sixtieth anniversary of dramatic, comedy and musical presentations.

The City of Brecksville was proud to receive its tenth Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 1999.

Infrastructure maintenance is a Brecksville priority. The Service Department and independent contractors rebuilt or repaired many City streets. Major projects in the Southern Estates and Chapel Hill neighborhoods were completed in the fall. The rebuilt streets included Ashlawn Drive, Coachman Court, Plantation Drive, Grenadier Lane, Monticello Drive, Chapel Hill Drive, Chapel Hill Oval, Glen Drive and Robin Lane. Riverview Road was repaved between State Route 82 and Vaughn Road in the Cuyahoga Valley National Park. The road maintenance portion of the program represented an expenditure of over \$1.5 million while the cost of the road reconstruction including Southern Estates, Chapel Hill and Robin Lane was approximately \$2.1 million, bringing the total road repair costs to over \$3.6 million.

In 2000 the Service Department acquired five trucks, a leaf machine, one backhoe and four lawn tractors. The department constructed a pavilion at the City's three baseball diamonds, purchased and installed new playground equipment at the ball fields, built an addition to the mechanics bay and renovated a building at the City's Blossom property to house the forestry program.

Service Department workers played an important role in making possible the City's 4<sup>th</sup> of July celebration on Public Square.

The City maintains its green trademark with an aggressive tree-planting program begun in 1994 which resulted in the City's designation as a Tree City USA. It is expected that in 2001 the City will host the annual Tree City awards ceremony. Beginning late in the year and extending into 2001 the City planted nearly 300 trees obtained through a grant from the Urban Forestry Program with funding from the Ohio Environmental Protection Agency. As the holiday season approached the department transplanted a mammoth Christmas tree on Public Square. And of course the Service Department was responsible for the installation of thousands of Christmas lights that bring the City to life during the holiday season.

In 1997 the City began a sidewalk construction program along Route 21. The Route 21 phase of the project was completed in year 2000. The original plan called for the sidewalk to have a southerly termination at Parkview Road but thanks to financial cooperation by the Veterans Administration Hospital it is now possible to walk from the City's northern border with Independence all the way to the intersection of Route 21 and Miller Road. This certainly brings a fuller measure of safety to pedestrians along Rt. 21, especially our children.

A major Police Department accomplishment took place in 2000. A much anticipated upgrade was completed to the communications system allowing for better contact anywhere in the City between police officers and fire and ambulance units and the dispatcher. Also in 2000 the Police Department purchased a new CAD software system enabling the department to completely modernize the manner in which police units are dispatched, reports are written and prisoners are booked. The new system has revolutionized many police procedures in place for 25 to 30 years.

The City contributes on behalf of the Police and Fire Departments to the Cuyahoga County Critical Incident Stress Debriefing team (CISD.) This team counsels emergency personnel including dispatchers who may require stress-related counseling after a particularly traumatic incident in which they participated.

The City pays annual dues to the Chemical Abuse Prevention Association (CAPA) for a Drug Prevention Coordinator to administer to our students, residents, and employers within the City. CAPA is jointly funded by



the Brecksville-Broadview Heights City School District, the cities of Brecksville and Broadview Heights and the CARE Concerned Citizens Group. Our city CARE program entered its 19th year in 2000, attesting to the program's longevity and commitment.

Over the past several years there has been a tragic increase in the number of horrific incidents of people doing harm to others in public places. 1999 saw the creation of The Partnership for a Healthy Community, a major initiative to counter this aberrant behavior. The Partnership is a combined effort of the school district and its superintendent, the local churches and the cities of Brecksville and Broadview Heights, led by their respective mayors. The initiative's mission statement urges the creation of dialogue in the schools, in our communities, our churches, in city government and most importantly in the home between family members. This dialogue is about human traits that the Partnership believes are qualities exhibited by healthy families and healthy communities. Each month of year 2000 one of fourteen qualities was publicized in a variety of ways including the local media. Among the qualities, or traits, are respect, compassion, forgiveness, justice and integrity. The Partnership has played a major role in bringing our communities together and will continue to do so into 2001.

The Department of Human Services has maintained many programs including snow removal and a food bank for senior and low-income residents, Meals on Wheels, health screening, recreational programs and social activities. Its popular restaurant, shopping and entertainment excursions utilize four vehicles assigned to the Department including a 14-passenger, wheel chair-equipped mini bus, a van and two automobiles. The Human Services Department, with the support of its Advisory Board, continues to expand its activities and services in order to meet the needs of Brecksville's older and disabled residents. In 2000 the 18<sup>th</sup> annual Yuletide Hunger program was again a success. 94 families, including 133 children, received food and 59 families received holiday gifts. Cash contributions from the participating cities to the Yuletide program totaled \$18,773!

The Brecksville Community Center and Recreation Department maintained its sizable membership roll and continues to offer a variety of programs and activities for all age groups. In its eighth year of operation the Community Center underwent a facelift, from painting the entire building inside and out to refinishing the woodwork and field house floor, to replacing worn wallpaper and exterior repairs. The Community Center staff includes more than 60 part-time employees ranging from lifeguards and fitness instructors to front desk clerks and building supervisors. Year 2000 memberships totaled 2,739.

Brecksville continued its long standing policy of controlled growth. During 2000 there were 929 building permits issued. 66 building permits were issued for residential dwelling units. New residential construction continued in Preston Village, Highland Glen, Valleybrook, Grand Bay, Four Seasons, Chippewa Hills, Hidden Canyon, Crosswinds, Chippewa Creek and Hunting Valley Farms developments. The valuation of new residential construction was \$18,840,600. In 2000 the Home Builders Association of Greater Cleveland chose Brecksville as the site for HomeArama 2000. Two new buildings were started in the City's southern industrial district.

## **For the Future**

Looking ahead to 2001 the Fire Department will take delivery of a new, \$160,000 Road Rescue ambulance, bringing to three the City's total number of ambulances. It is expected that City Council will approve the purchase of a \$700,000 Sutphen Aerial Platform fire truck and ground will be broken for an addition to the fire station on Brecksville Road.

In 2001 it is expected that the City will hire an architect and contractor to construct a new facility for the Department of Human Services. The location of the building will be determined in the new year. At the close of 2000 an order was placed for a \$50,000, 2001 Ford E40 14 passenger bus to provide transportation for older and physically challenged residents. The bus will be the second in the Department of Human Services fleet.

Also in 2001, it is expected that work will begin on a \$1.46 million project to replace and coordinate the City's traffic signal system.

The City of Brecksville will continue to foster the quality of its residential life and the growth of its industrial area and business district, all of which contribute to its tremendous reputation. Through careful and conservative planning, strict adherence to zoning codes and sound fiscal policies, Breckville's quality of life will be maintained. The City of Brecksville is a community regarded as a leader in the greater Cleveland area as well as a City considered to be progressive, yet tempered by its dedication to heritage.

## **Cash Management**

Cash management is a vital component in the City of Brecksville's overall financial strategy. The primary objective of the City's investment activity is the protection of investment principal. A prudent investment program is maintained to assure the overnight and over-the-weekend investments of all possible dollars, as well as longer term investments, generally not exceeding ninety days. In addition to the security of the investment, a major consideration is the timing of needed cash to pay City liabilities. Cash resources of all City funds are combined for maximum return and are invested in accordance with the Ohio Revised Code. Allowable deposits and investments include certificates of deposits, savings accounts, State Treasurer's Pool (StarOhio), and repurchase agreements.

## **Risk Management**

The City of Brecksville insures all risks with the exception of health insurance through private insurance carriers. Property valuations are revised annually to provide insurance companies and the City with an accurate inventory of insurable property and replacement cost values. The City of Brecksville manages the hospital-medical and dental benefits for its employees on a self-insured basis. A third party administrator processes and pays the claims. An excess coverage insurance (stop-loss) policy covers claims in excess of \$30,000 per employee. Control of the plan rests with the City.

## **Other Information**

### ***Independent Audit***

In accordance with Ohio law, independent audits are required to be performed on all financial operations of the City. Either the Auditor of the State of Ohio or, if the Auditor permits, an independent public accounting firm conducts these audits. The Brecksville City Council selected the Auditor of State's Office to perform these services for the year 2000. Their report is presented in the Financial Section.

### ***Awards***

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to those governmental entities whose CAFR is easily readable, efficiently organized, and conforms to GFOA reporting standards. Such a report must satisfy both generally accepted accounting principles (GAAP) as well as applicable legal requirements. The City of Brecksville received this honor for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1999. A Certificate of Achievement is valid for a period of one year only. The City of Brecksville believes the current report conforms to the Certificate of Achievement Program requirements, and has submitted it to the GFOA to determine its eligibility for another Certificate of Achievement.

## **Acknowledgments**

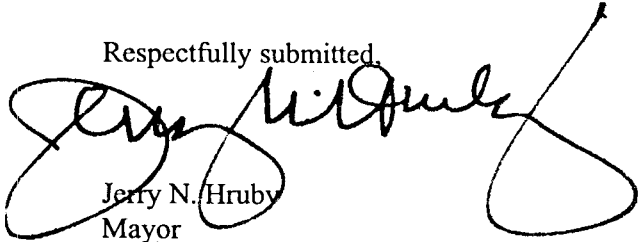
Successful preparation of a report of this scope depends upon the dedicated contribution of many employees. The sincere appreciation of those primarily responsible for its completion is extended to all contributors but especially

to those employees in the Department of Finance who have spent their time and energy on various parts of the project and to Local Government Services for their assistance in helping the City prepare this report in conformity with generally accepted accounting principles (GAAP) and the requirements of the Government Finance Officers Association.

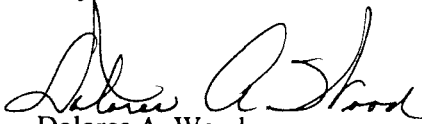
In addition, we would like to thank Brecksville City Council, without whose positive leadership and encouragement, the preparation of this report would not have been possible.

In closing, we would like to thank the residents and taxpayers of the City of Brecksville for entrusting us with the administration of their local government.

Respectfully submitted,



Jerry N. Hruby  
Mayor



Dolores A. Wood  
Director of Finance

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Brecksville,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Anne Spray Kinney*  
President

*Jeffrey L. Esall*  
Executive Director

**City of Brecksville, Ohio**

*City Officials*

ELECTED OFFICIALS

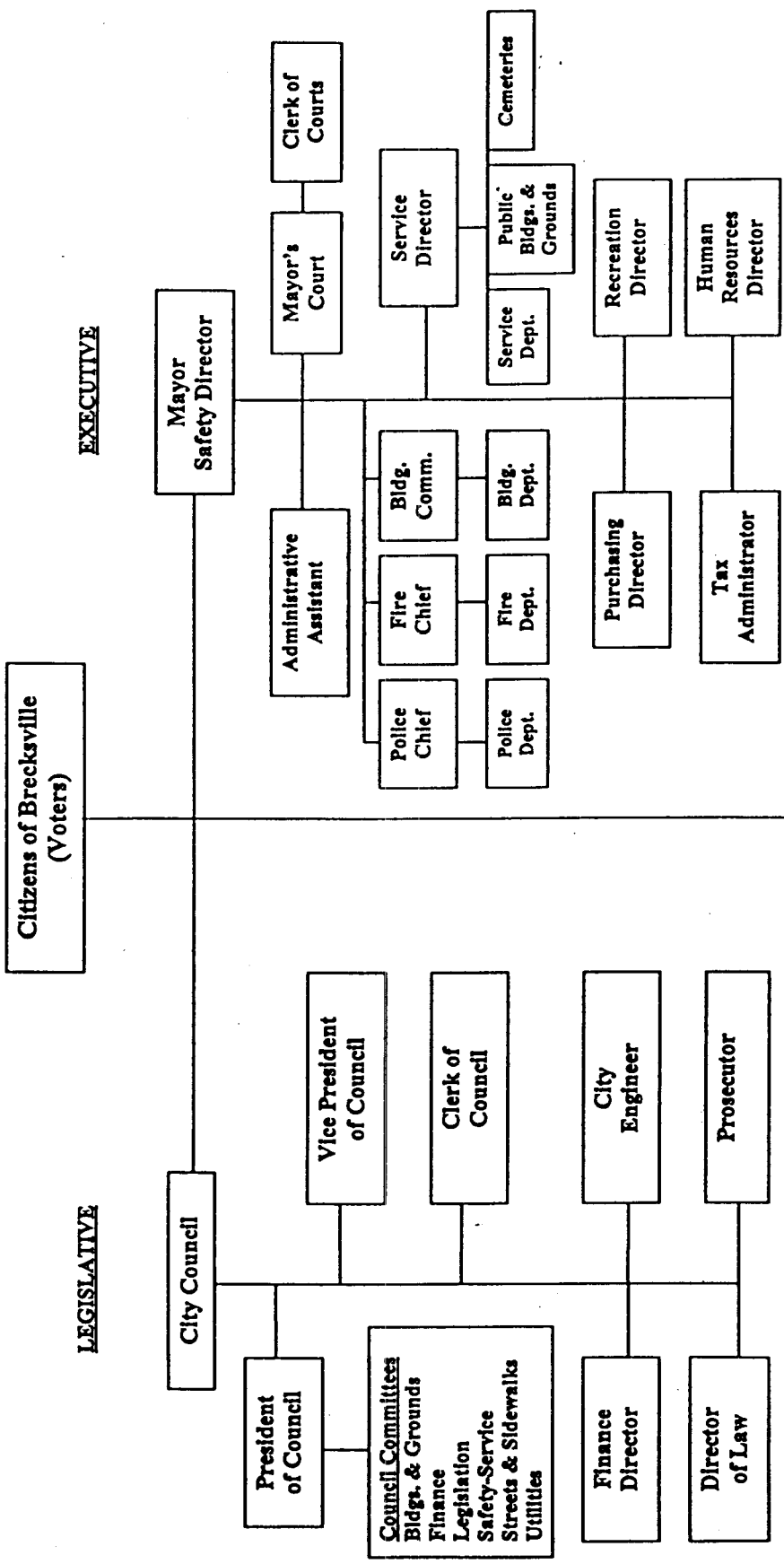
Mayor-Safety Director ..... Jerry N. Hruby  
President of Council ..... Nora Murphy  
Vice-President of Council ..... Neil F. Brennan  
Council Member ..... Gerald F. Broski  
Council Member ..... Louis Carouse  
Council Member ..... David J. Deuch  
Council Member ..... Carl J. Opatrny  
Council Member ..... Larry Potla

APPOINTED OFFICIALS

Director of Finance ..... Dolores A. Wood  
Police Chief ..... Dennis A. Kancler  
Fire Chief ..... Edwin D. Egut  
Service Director ..... Robert J. Pech  
Director of Purchasing ..... Donna Shirer  
Acting Building Commissioner ..... Robert L. Miller  
Clerk of Courts ..... Marilyn L. Sewell  
Director of Recreation ..... Mark J. Elliott  
Director of Law ..... Paul A. Grau  
Prosecutor ..... Sergio I. Digeronimo  
City Engineer ..... The C. W. Courtney Company  
Clerk of Council ..... Mary Scullin

# CITY OF BRECKSVILLE, OHIO

## ORGANIZATIONAL CHART



**EXECUTIVE**

**LEGISLATIVE**

- BOARD AND COMMISSIONS**
- Advisory Board of Dept. of Human Resources
  - Assessment Equalization Board
  - Board of Design & Construction Review
  - Telecommunications Commission
  - Civil Service Commission
  - Community Center Use & Review Board
  - Planning Commission
  - Records Commission
  - Recreation Commission



**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**  
JIM PETRO, AUDITOR OF STATE

Lausche Bldg  
615 W Superior Ave  
Floor 12  
Cleveland OH 44113 - 1801  
Telephone 216-787-3665  
800-626-2297  
Facsimile 216-787-3361  
www.auditor.state.oh.us

## **REPORT OF INDEPENDENT ACCOUNTANTS**

Members of City Council  
City of Brecksville  
Cuyahoga County  
9069 Brecksville Road  
Brecksville, Ohio 44141

We have audited the accompanying basic financial statements of the City of Brecksville, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 2000, as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the City of Brecksville, Cuyahoga County, Ohio, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 4, during the year ended December 31, 2000, the City adopted Governmental Accounting Standards Board Statements 33, 34, 36 and Interpretation 6.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2001 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We applied limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion thereon.

We performed our audit to form an opinion on the basic financial statements of the City, taken as a whole. The combining and individual fund statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects, in relation to the basic financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

June 21, 2001



**City of Brecksville**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2000*  
*Unaudited*

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The discussion and analysis of The City of Brecksville's financial performance provides an overall review of the City's financial activities for the year ended December 31, 2000. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter, and the basic financial statements to enhance their understanding of the City's financial performance.

### **Financial Highlights**

Key Financial highlights for 2000 are as follows:

- Total Net Assets increased \$2,682,939 or a 5.6 percent increase over 1999.
- Total Assets of Governmental Activities increased \$2,826,234, which represents a 4.1 percent increase from 1999.
- Total Current Liabilities increased \$746,139 or 7 percent from 1999.
- Total Capital Assets increased by \$2,304,248 or 5.4 percent over 1999.
- Total Outstanding Long-term Liabilities at Year End 2000 was \$587,379 less than year end 1999 or a 5.5 percent decrease.
- On a modified accrual basis, City income tax revenue has increased an average of 8.06 percent per year for the last five years. In the last three years, an average 9.6 percent increase has been realized.

### **Using this Annual Financial Report**

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

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

### ***Reporting the City of Brecksville as a Whole***

#### *Statement of Net Assets and the Statement of Activities*

While this document contains information about the funds used by the City to provide services to our citizens, the view of the City as a whole looks at all financial transactions and asks the question, "How did we do financially during 2000?" The Statement of Net Assets and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting

**City of Brecksville**  
*Management's Discussion and Analysis*  
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*Unaudited*

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method used by the private sector. The basis for this accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the City's net assets and the changes in those assets. The change in assets is important because it tells the reader whether, for the City as a whole, the financial position of the City has improved or diminished. However, in evaluating the overall position of the City, non-financial information such as changes in the City's tax base and the condition of City capital assets will also need to be evaluated.

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

- Assets
- Liabilities
- Net Assets (Assets minus Liabilities)
- Program Expenses and Revenues
- General Revenues
- Net Assets Beginning of Year and Year's End

***Reporting the City of Brecksville's Most Significant Funds***

*Fund Financial Statements*

The presentation of the City's major funds begins on page 16. Fund financial reports provide detailed information about the City's major funds based on the restrictions on the use of monies. The City has established many funds which account for the multitude of services, facilities and infrastructure provided to our residents. However, these fund financial statements focus on the City's most significant funds. In the case of the City of Brecksville, our major funds are the General, Fire Department, Special Assessment Bond Retirement, General Municipal Improvement, Buildings and Improvement, Four Seasons Petitioned Improvements, and Road Improvements.

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

**City of Brecksville**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2000*  
*Unaudited*

**The City of Brecksville as a Whole**

Recall that the Statement of Net Assets looks at the City as a whole. Table 1 provides a summary of the City's net assets for 2000 compared to 1999.

**Table 1**  
**Net Assets**

	Governmental Activities	
	2000	1999
<b>Assets</b>		
Current and Other Assets	\$27,058,645	\$26,536,659
Capital Assets, Net	44,775,961	42,471,713
<i>Total Assets</i>	<u>71,834,606</u>	<u>69,008,372</u>
<b>Liabilities</b>		
Current Liabilities	11,298,517	10,552,378
Long-Term Liabilities:		
Due Within One Year	701,733	689,517
Due In More Than One Year	9,370,235	9,985,295
<i>Total Liabilities</i>	<u>21,370,485</u>	<u>21,227,190</u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	31,097,789	26,856,600
Restricted for:		
Capital Projects	638,709	1,102,122
Debt Service	3,953,758	5,021,316
Other Purposes	1,836,373	1,848,429
Unrestricted	12,937,492	12,952,715
<i>Total Net Assets</i>	<u><u>\$50,464,121</u></u>	<u><u>\$47,781,182</u></u>

Total assets increased by \$2,826,234 from 1999 to 2000, while the City's total liabilities increased by \$143,295. The current liabilities increased for contracts payable for construction projects at year end. Long term liabilities were significantly decreased as the City continued making scheduled payments on general and special assessment bonds.

Total net assets of the City's governmental activities increased by \$2,682,939. This increase is a reflection of our increased collection of our City income tax. Although we have not increased the tax rate percentage the growth of our City has made our tax base expand. Although each home owner in our City is required to pay City income tax on wages earned if they work in a locality which does not have an income tax, the City provides 100 percent credit up to 2 percent for those who pay income tax to another city. City Council could by Ordinance, choose to vary that income tax credit and create additional revenues for the City. Due to our

**City of Brecksville**  
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recent history of an ever increasing tax base, we have been able to realize an increase in our net assets making such a consideration unnecessary, but a future option.

The City of Brecksville works very hard to stabilize current liabilities and reduce long term liabilities. As an example, the City budgets \$84,000 per month from income tax revenues to provide future funding for specific building or infrastructure improvements. The City also carefully invests its funds in StarOhio and short term certificates of deposit. The City Investment Board which consists of the Mayor, the Finance Director and the Law Director pay very close attention to the daily interest rates and have certainly made the City's money "work for itself." The City realized \$973,121 in interest revenue. This additional revenue is then utilized as part of the city plan to pay off its short term debt or pay for future projects or improvement. By making our "money work for us" daily, we are able to provide for future projects or debt reduction by using the interest for those purposes within all departments of the City. In part, and as a result of making our money work (interest revenue) in the year 2000, the City's outstanding debt was decreased by \$1,960,170 or 13 percent.

Table 2 shows the changes in net assets for the year ended December 31, 2000. Since this is the first year the City has prepared financial statements following GASB Statement 34, revenue and expense comparisons to 1999 are not available. In future years, when prior-year information is available, a comparative analysis of government-wide data will be presented.

**Table 2**  
**Changes in Net Assets**

	Governmental Activities 2000
<b>Revenues</b>	
Program Revenues	
Charges for Services and Interest	\$1,370,499
Operating Grants and Contributions	653,787
General Revenues	
Property Taxes	3,550,817
Income Taxes	12,257,507
Grants and Entitlements	1,310,106
Investments	950,457
Miscellaneous	248,960
<i>Total Revenues</i>	<b>\$20,342,133</b>

**City of Brecksville**  
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<b>Program Expenses</b>	
General Government:	
Legislative and Executive	\$3,478,288
Judicial	154,482
Public Safety:	
Police	3,078,248
Fire	1,533,443
Public Health Services	96,675
Street Construction, Maintenance and Repairs	4,486,001
Housing and Community Development	782,844
Basic Utility Services	2,019,430
Recreational Activities	1,343,632
Interest and Fiscal Charges	686,151
<i>Total Program Expenses</i>	17,659,194
<i>Increase in Net Assets</i>	\$2,682,939

***Governmental Activities***

Several revenue sources fund our governmental activities with the City income tax being the biggest contributor. The income tax rate of 2% was created by City Charter and became effective January, 1990. This tax created by a Charter amendment will remain until such time as the City's electorate changes the rate which is not anticipated. The income tax revenue amount for 2000 was \$12,257,507. General revenues from grants and entitlements, such as local government funds, are also revenue generators. With the combination of income tax and intergovernmental funding all expenses in the governmental activities are funded. The City monitors its source of revenues very closely for fluctuations.

The City has enjoyed an increase in our income tax collections for all of the past eleven years since the implementation of the 2 percent income tax rate of 1990. This has been especially important to our City because of the sale of the BF Goodrich Research & Development site and the reduction in staff at the Brecksville Veterans Administration Hospital, part of the Louis Stokes Cleveland VA Center. But despite this, our tax base has continued to grow with much new office expansion in our City. The City of Brecksville has been very aggressive in the year 2000 collecting delinquent income tax as it has for many years. We continue a strong economic development program which we believe is the catalyst behind our outstanding growth and income tax revenues. The number of businesses, be they large or small, provides us with an income tax base that can sustain the loss of any major tax paying entity and still be able to meet the financial needs of the City. City income tax revenues of \$2,280,000 per year are earmarked for specific city improvements. \$10,000 per month or \$120,000 per year are part of the funds for road repaving. \$16,000 per month or \$192,000 per year are part of the funds for capital improvements. \$80,000 per month or \$960,000 per year is allocated towards

**City of Brecksville**  
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general municipal improvements. \$84,000 per month or \$1,008,000 per year is allocated towards building improvements. These revenues are allocated by an Ordinance of City Council providing that a substantial portion of our income tax collections are set aside for our roads, City facilities, and capital needs. Of the \$20,342,133 in total revenues, income tax accounts for 60.3 percent of that total. Property taxes of \$3,550,817 account for 17.5 percent with program revenues, grants, and entitlements investments making up the remaining 22.2 percent.

Public safety, police and fire accounted for program expenses of \$4,611,691 which is 26 percent of the total City expenses for the year 2000. Street maintenance and repairs represent the next highest program expense and they account for 25 percent. These two figures illustrate the City's commitment toward infrastructure and street maintenance as well as the safety of our public. The police and fire departments live within their overtime budgets which account for a small portion of the total cost of operating both departments. Significant improvements have been made in our police and fire service.

The Fire Department, which is funded through Charter levy millage lives within the means of those dollars collected and at the same time not only does the City operate its full time Fire Department 24 hours a day, 7 days a week but a portion of its funds are budgeted toward capital improvements within the Fire Department. Namely, the Fire Department Charter millage has funded the purchase of a third ambulance and dollars are being set aside for the future purchase of an aerial truck and the expansion and renovation of the Fire Station.

Our Police Department continues to add to its equipment to better serve our community, and at the same time provide extra safety for our officers. We continue to strive to provide better police and fire service at a lower cost per man hour.

As stated previously, 25 percent of our year 2000 program expenses were for our roads and infrastructure. These dollars went toward maintenance or reconstruction of our streets and adjoining infrastructure. The City funded these projects through short term Councilmatic notes and by utilizing earmarked income tax dollars as described previously. Due to the City's history of income tax revenue increases we have taken advantage of placing these dollars into our improvement programs and paying off our short term notes annually. We are able to either pay cash for our improvement projects or take out a short term loan and complete repayment within one or two years. We continue annually to earmark dollars toward capital projects. We also maintain or reduce our total expenses far below our revenues.

### **The City's Funds**

Information about the City's governmental funds begins on page 16. These funds are accounted for by using the modified accrual basis of accounting. All governmental funds had total revenues of \$19,914,021 and expenditures of \$20,545,640. The most significant change in our funds was the creation of the Buildings & Improvement Fund whose dollars are generated through income tax collections. The next most significant fund is our General Fund which had an unreserved fund balance at year end of \$5,766,370 compared to annual expenditures of \$10,194,233. While revenues exceeded expenditures by \$2,739,474, most of the excess was transferred to other funds. These transferred funds enabled the city to reduce its short term debt and fund capital improvements.

**City of Brecksville**  
*Management's Discussion and Analysis*  
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***General Fund Budgeting Highlights***

The City's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund. During the course of 2000 the City amended its General Fund budget twice, but neither amendment was significant. All recommendations for budget changes come to the Finance Committee of City Council for review before going to the whole Council for Ordinance enactment on the change. The City does allow small interdepartmental budget changes that modify line items within departments within the same fund. The General Fund supports many of our major activities such as our Police Department and Recreation Department as well as most legislative and executive activities. The General Fund is monitored closely, looking for possible revenue shortfalls or overspending by individual departments. For the General Fund, original budgeted revenues were \$9.8 million. The final budgeted amount was 10.4 million. Of this \$600,000 difference, most was due to increased income tax revenues, intergovernmental revenues and interest revenue. Much of the conservative estimate was off set as the original appropriations were gradually increased during the year as revenue projections were surpassed.

**Capital Assets and Debt Administration**

***Capital Assets***

**Table 3**  
**Capital Assets at December 31**

	Governmental Activities	
	2000	1999
Land	\$4,070,048	\$3,799,848
Buildings and Improvements	9,917,929	10,262,162
Equipment and Machinery	2,921,205	2,190,342
Furniture and Fixtures	166,958	245,928
Infrastructure		
Roads	10,508,604	8,768,613
Sidewalks	1,401,197	1,190,835
Guardrails	46,073	57,588
Storm Sewer	3,261,798	3,309,765
Sanitary Sewer	7,937,980	8,038,461
Water Lines	4,544,169	4,608,171
<i>Total Capital Assets</i>	\$44,775,961	\$42,471,713

**City of Brecksville**  
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Total capital assets for the City of Brecksville as of December 31, 2000 were \$44,775,961, \$2,304,248 more than 1999. The most significant increases in our capital assets came in the area of roads, City land, and sidewalks. The City is committed to a long term goal of rebuilding or rehabilitating its infrastructure and facilities. We have a capital plan in place which provides for rebuilding major residential streets and adding additional facilities to complement our current structures.

In 2000 we rebuilt the roadways of the Chapel Hill Development and the Southern Estates Development, both early 1960 vintage roadways. This is the third straight year that we performed a road rebuilding project as part of our capital plan. Also in the year 2000 we continued to add sidewalks to Brecksville Road, completing a project where sidewalks have been installed on Brecksville Road from our northern boundary all the way south to Miller Road in the heart of our office and manufacturing area.

In the year 2000 Council passed an Ordinance providing \$1,008,000 of income tax revenues be placed in a Building & Improvement Fund as part of our method of financing this capital plan. Also included in our plan was the expansion and rehabilitation of our City Fire Station. The architectural firm of Geary, Moore & Aherns was hired and they are to complete a plan for the Fire Station complex for construction in the year 2001. City Council is committed along with the Administration to maintain its capital assets at a condition acceptable to provide the best possible services for our residents.

We seek grants for infrastructure projects as well as improving our City facilities and although we did not obtain any additional funding in the year 2000, in recent history we have received millions of dollars in grants and low interest loans. It is through these grants and loans as well as short term Councilmatic notes that we are able to improve upon our capital assets and at the same time maintain our revenue level which enables us to pay cash or to pay off any indebtedness on capital assets in the very short term.

***Debt***

As of December 31, 2000, the City of Brecksville had \$10,073,968 in bonds, loans, and compensated absences outstanding with \$701,733 due within one year.

**Table 4**  
**Outstanding Long-Term Obligations at Year End**

	Governmental Activities	
	2000	1999
General Obligation Bonds	\$5,579,208	\$5,910,979
Special Assessment Bonds	3,162,000	3,422,000
OPWC Loans	651,964	697,134
Compensated Absences	678,796	629,234
<i>Total</i>	\$10,073,968	\$10,661,346



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The General Obligation Bond Retirement bonds are composed of (1) Library Improvement bonds – a \$2,500,000 voted tax levy approved by the voters on May 3, 1988; payments are made from property taxes collected by the County Auditor, and (2) Two Community Center Bond Levies – one for \$2,000,000 and one for \$3,000,000. On November 7, 1989, effective January 1, 1990, voters passed a ½% increase – from 1 ½% to 2% with 100% credit for City Income Tax. The ½% was designated for the construction of a Community Center, the purchase of Blossom Hill property (\$1,000,000) and capital improvements. Each month, \$80,000 is put into a General Municipal Improvement Fund. Money is transferred into the General Obligation Bond Retirement fund for payment of the Community Center Bonds.

The Special Assessment Bond Retirement Funds consist of Sprague-Wallings Sewer Improvement, Project 1312 Sanitary Sewer Improvement, Old Royalton Road Water Main, Oakhurst-Fitzwater Sanitary Sewer and Southpointe Parkway Improvement. Principal and interest for these bonds are paid from the collection of special assessments by the County Auditor.

In 1997 the City refunded the following bond issues: Library Improvement, Community Center Improvement, Oakhurst-Fitzwater Sanitary Sewer and Southpointe Parkway Improvement.

The OPWC Loans are being paid semi-annually from the Capital Improvement Fund, the Road Improvement Charter Levy Fund and the Public Utility Improvement Fund and will be paid in full in the year 2019.

Of the \$4,285,00 in notes the City has outstanding at December 31, 2000, \$2,000,000 were General Obligation Notes and will be paid through City Funds. The \$1,300,000 Note (Four Seasons Improvement) and the \$985,000 Note (Noble Park Drive Improvement) were special assessment notes and will be converted into bonds in the near future.

The City's overall legal debt margin was \$38,067,257 on December 31, 2000.

### **Current Financial Related Activities**

The City of Brecksville is financially strong and is without question in the very best financial condition ever. Over the past fifteen years we have enjoyed a strong growth in our revenues and at the same time adopted a strong, fiscally responsible financial plan to live within our means. In 1990 we increased our income tax from 1.5 to 2 percent promising our constituents that the City of Brecksville would improve its facilities and infrastructure, and increase its level of services without the need for additional taxes. Since that time, without the need for additional taxes, we have built our Community Center, acquired the 83 acre Blossom Property, expanded our Municipal Parking Lot, Service Department, and recreational playing fields. The City also restored its historically significant Old Town Hall which is listed on the National Register of Historical Places and our downtown Public Square. The City beautified the downtown area with new sidewalks, decorative lighting, and improved signage.

The Administration and City Council developed a master plan for the acquisition of equipment and the building or upgrading of City facilities. As a result, we have seen a remarkable increase in our capital assets over that period of time and the expansion of all City services. In the year 2000, we began the process for the future expansion and renovation of our Fire Station, a \$1.5 million project. We hired an architectural firm and began

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*Unaudited*

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the project planning in 2000 looking towards construction in the year 2001. In the year 2000 we applied for a NatureWorks Grant to expand upon our playing fields at Blossom Hill, all part of the continuation of our master plan. All of these improvements to the City came without additional taxes except for the ½ percent increase.

For many years the City has reduced its health care costs, by operating a self-funded insurance program and joining the group rating worker's compensation program through the Ohio Municipal League Pool. Our premiums for health insurance and our cost for Worker's compensation have kept our costs at a reasonable level while providing the best possible coverage for our employees.

The City has purchased and paid cash for a tremendous amount of equipment including three new fire ambulances within the past twelve years, the most recent acquisition purchased in the year 2000. This year we also have provided the specifications for the purchase of a new aerial water source pumper for our Fire Department. These two major pieces of equipment were planned along with the anticipation of the expansion of the Fire Station. Charter Levy Fire Department Funds provide the necessary dollars for these improvements. We continue to upgrade our Service Department equipment, recycling and solid waste collection equipment as well as providing our Police Service the very best in technology and equipment necessary for the protection and safety of our residents. In the year 2000 we added additional video cameras to our Police cars, upgraded our data terminal in-car computers and upgraded our handheld radios with the plan of enhancing our vehicle radios in the year to come.

We continue to place the necessary dollars into the maintenance and repairs of our properties. We continue to actively beautify our properties with the addition of trees and plantings and again received the Tree City USA Award for the sixth year and anticipate receiving it again next year.

The Finance Director, Mayor, and City Council work extremely hard at keeping our debt low. We plan our finances so that we can pay cash for many of the facility improvements and acquisitions, and continue to pay cash for all equipment and other major purchases necessary to maintain our level of services. We live within our means and plan ahead knowing that our budget provides to expend less than the revenues we receive. We manage our assets and our annual budget by monthly reviews within each department, a responsibility given to our Finance Director and Department Heads. We have expanded our services but yet have kept the size of our work force to a level where we believe we meet the needs of our residents.

The City of Brecksville has committed itself to financial excellence and has a history of doing just that. The City has received the Government Finance Officers Award (GFOA) Certificate of Achievement for Excellence since 1990, the year of our first Comprehensive Annual Financial Report. The City of Brecksville is also now one of the first Cities in Ohio to report using the GASB 33 and 34 requirements. Our commitment to our residents has always been one of full disclosure of the financial position of the City. Annually we publish and make available to our residents by mail a complete and total report of our revenues and expenditures through the City's Bulletin, a publication made by the City six times per year. We also offer information regarding our City on our web page which has been in existence for many years now.

**City of Brecksville**  
*Management's Discussion and Analysis*  
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*Unaudited*

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On behalf of the City of Brecksville we personally thank our State Auditor, Mr. Jim Petro and his staff for their involvement and support in putting together the GASB 33 and 34 statements. Mr. Petro and his staff certainly exemplify the fact that they seek the State of Ohio to be one of the more respected financial reporting governments and have committed themselves toward leading the way and providing the necessary guidance to enable all communities the opportunity to reach a level of reporting excellence.

**Contacting the City's Finance Department**

This financial report is designed to provide our citizens, tax payers, creditors and investors with a general overview of the City's finances and show the City's accountability for all money it receives, spends, or invests. If you have any questions about this report or need financial information contact Finance Director Dolores A. Wood, City of Brecksville, 9069 Brecksville Road, Brecksville, Ohio 44141, telephone 440-526-4351 or web site at [www.brecksville.oh.us](http://www.brecksville.oh.us)

**City Of Brecksville, Ohio**

*Statement of Net Assets*

*December 31, 2000*

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	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$14,215,405
Cash and Cash Equivalents in Segregated Accounts	5,088
Taxes Receivable	7,556,348
Accounts Receivable	38,243
Intergovernmental Receivable	862,398
Materials and Supplies Inventory	61,288
Prepaid Items	35,790
Special Assessments Receivable	4,284,085
Land	4,070,048
Depreciable Capital Assets, Net	<u>40,705,913</u>
<i>Total Assets</i>	<u>71,834,606</u>
<b>Liabilities</b>	
Accounts Payable	267,770
Contracts Payable	1,646,637
Accrued Wages and Benefits	362,385
Intergovernmental Payable	564,546
Deferred Revenue	3,866,720
Accrued Interest Payable	138,528
Claims Payable	166,931
Notes Payable	4,285,000
Long-Term Liabilities:	
Due Within One Year	701,733
Due In More Than One Year	<u>9,370,235</u>
<i>Total Liabilities</i>	<u>21,370,485</u>
<b>Net Assets</b>	
Invested in Capital Assets, Net of Related Debt	31,097,789
Restricted for:	
Capital Projects	638,709
Debt Service	3,953,758
Other Purposes	1,836,373
Unrestricted	<u>12,937,492</u>
<i>Total Net Assets</i>	<u><u>\$50,464,121</u></u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2000

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants, Contributions and Interest	Governmental Activities
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$3,478,288	\$115,258	\$5,365	(\$3,357,665)
Judicial System	154,482	358,507	0	204,025
Public Safety:				
Police	3,078,248	21,042	32,799	(3,024,407)
Fire	1,533,443	1,982	154,401	(1,377,060)
Public Health Services	96,675	26,997	0	(69,678)
Street Construction, Maintenance and Repairs	4,486,001	15,768	398,028	(4,072,205)
Housing and Community Development	782,844	179,512	0	(603,332)
Basic Utility Services	2,019,430	77,010	23,400	(1,919,020)
Recreational Activities	1,343,632	574,423	39,794	(729,415)
Interest and Fiscal Charges	686,151	0	0	(686,151)
<i>Total Governmental Activities</i>	<u>\$17,659,194</u>	<u>\$1,370,499</u>	<u>\$653,787</u>	<u>(15,634,908)</u>

**General Revenues**

Property Taxes Levied for:	
General Purposes	1,422,726
Special Revenue	1,929,684
Debt Service	198,407
Income Taxes Levied for:	
General Purposes	9,606,196
Capital Outlay	2,651,311
Grants and Entitlements not Restricted to Specific Programs	1,310,106
Investment Earnings	950,457
Miscellaneous	248,960
<i>Total General Revenues</i>	<u>18,317,847</u>
Change in Net Assets	2,682,939
<i>Net Assets Beginning of Year</i> - (See Note 4)	<u>47,781,182</u>
<i>Net Assets End of Year</i>	<u>\$50,464,121</u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2000*

	General	Fire Department Special Revenue	Special Assessment Bond Retirement Debt Service	General Municipal Improvement Capital Projects	Building and Improvements Capital Projects	Four Seasons Petitioned Improvements Capital Projects
<b>Assets</b>						
Equity in Pooled Cash and						
Cash Equivalents	\$5,967,048	\$347,325	\$83,220	\$424,864	\$1,172,197	\$243,944
Taxes Receivable	4,454,864	1,581,471	0	289,438	303,910	0
Accounts Receivable	16,089	0	0	0	0	0
Intergovernmental Receivable	548,714	79,736	0	0	0	0
Materials and Supplies Inventory	39,038	0	0	0	0	0
Prepaid Items	35,790	0	0	0	0	0
Special Assessments Receivable	0	0	4,284,085	0	0	0
<i>Total Assets</i>	<u>\$11,061,543</u>	<u>\$2,008,532</u>	<u>\$4,367,305</u>	<u>\$714,302</u>	<u>\$1,476,107</u>	<u>\$243,944</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$167,293	\$24,132	\$0	\$0	\$0	\$0
Contracts Payable	16,484	0	0	303	0	0
Accrued Wages and Benefits	285,903	54,457	0	0	0	0
Due to Other Funds	166,931	0	0	0	0	0
Intergovernmental Payable	213,544	44,634	0	0	0	0
Deferred Revenue	4,163,745	1,661,207	4,284,085	209,438	219,910	0
Accrued Interest Payable	0	0	0	35,417	0	38,307
Notes Payable	0	0	0	2,000,000	0	1,300,000
<i>Total Liabilities</i>	<u>5,013,900</u>	<u>1,784,430</u>	<u>4,284,085</u>	<u>2,245,158</u>	<u>219,910</u>	<u>1,338,307</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	242,235	3,124	0	154,953	0	242,570
Reserved for Inventory	39,038	0	0	0	0	0
Unreserved:						
Undesignated (Deficit), Reported in:						
General Fund	5,766,370	0	0	0	0	0
Special Revenue Funds	0	220,978	0	0	0	0
Debt Service Funds	0	0	83,220	0	0	0
Capital Projects Funds	0	0	0	(1,685,809)	1,256,197	(1,336,933)
<i>Total Fund Balances (Deficits)</i>	<u>6,047,643</u>	<u>224,102</u>	<u>83,220</u>	<u>(1,530,856)</u>	<u>1,256,197</u>	<u>(1,094,363)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$11,061,543</u>	<u>\$2,008,532</u>	<u>\$4,367,305</u>	<u>\$714,302</u>	<u>\$1,476,107</u>	<u>\$243,944</u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2000*

Road Improvements Capital Projects	Other Governmental Funds	Total Governmental Funds
\$995,229	\$4,966,529	\$14,200,356
36,180	890,485	7,556,348
0	22,154	38,243
0	233,948	862,398
0	22,250	61,288
0	0	35,790
0	0	4,284,085
<u>\$1,031,409</u>	<u>\$6,135,366</u>	<u>\$27,038,508</u>
\$0	\$75,231	\$266,656
1,620,157	9,693	1,646,637
0	22,025	362,385
0	0	166,931
0	21,862	280,040
26,180	1,053,170	11,617,735
26,748	0	100,472
985,000	0	4,285,000
<u>2,658,085</u>	<u>1,181,981</u>	<u>18,725,856</u>
855,079	1,266,676	2,764,637
0	22,250	61,288
0	0	5,766,370
0	1,142,416	1,363,394
0	239,822	323,042
(2,481,755)	2,282,221	(1,966,079)
<u>(1,626,676)</u>	<u>4,953,385</u>	<u>8,312,652</u>
<u>\$1,031,409</u>	<u>\$6,135,366</u>	<u>\$27,038,508</u>

**Total Governmental Funds Balances** \$8,312,652

*Amounts reported for governmental activities in the  
 statement of net assets are different because*

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds 44,775,961

Other long-term assets are not available to pay for current-period expenditures and therefore are not deferred in the funds:

Property Taxes	179,982
Grants	569,773
Income Tax	2,702,211
Special Assessments	4,284,085
Charges for Services	<u>14,964</u>

Total 7,751,015

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets. 19,023

Due to other governments includes contractually required pension contributions not expected to be paid with expendable available financial resources and therefore not reported in the funds. (284,506)

Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(5,579,208)
Special Assessment Bonds	(3,162,000)
OPWC Loan	(651,964)
Compensated Absences	(678,796)
Accrued Interest Payable	<u>(38,056)</u>

Total (10,110,024)

*Net Assets of Governmental Activities* \$50,464,121

**City of Brecksville, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2000*

	General	Fire Department Special Revenue	Special Assessment Bond Retirement Debt Service	General Municipal Improvement Capital Projects	Building and Improvements Capital Projects	Four Seasons Petitioned Improvements Capital Projects
<b>Revenues</b>						
Property and Other Taxes	\$1,408,245	\$1,362,674	\$0	\$0	\$0	\$0
Municipal Income Tax	9,022,360	0	0	960,000	1,092,000	0
Charges for Services	32,330	0	0	0	0	0
Licenses and Permits	191,694	207	0	1,785	0	0
Fines and Forfeitures	341,957	0	0	0	0	0
Intergovernmental	1,239,941	155,233	24,644	0	0	0
Special Assessments	0	0	510,618	0	0	0
Interest	484,832	32,363	0	126,214	39,197	21,894
Donations	5,455	100	0	0	0	0
Rentals	35,482	0	0	0	0	0
Other	171,411	713	0	329	0	908
<i>Total Revenues</i>	<u>12,933,707</u>	<u>1,551,290</u>	<u>535,262</u>	<u>1,088,328</u>	<u>1,131,197</u>	<u>22,802</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	3,383,966	0	5,346	0	0	0
Judicial System	151,998	0	0	0	0	0
Public Safety:						
Police	2,938,602	0	0	0	0	0
Fire	16,347	1,489,556	0	0	0	0
Public Health Services	93,325	0	0	0	0	0
Street Construction, Maintenance and Repair	1,721,697	0	0	0	0	0
Housing and Community Development	609,932	0	0	0	0	0
Basic Utility Services	1,257,739	0	0	0	0	0
Recreational Activities	20,627	0	0	0	0	0
Capital Outlay	0	0	0	823,859	0	378,565
Debt Service:						
Principal Retirement	0	0	260,000	0	0	0
Interest and Fiscal Charges	0	0	204,728	78,767	0	63,807
<i>Total Expenditures</i>	<u>10,194,233</u>	<u>1,489,556</u>	<u>470,074</u>	<u>902,626</u>	<u>0</u>	<u>442,372</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,739,474</u>	<u>61,734</u>	<u>65,188</u>	<u>185,702</u>	<u>1,131,197</u>	<u>(419,570)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Fixed Assets	39,621	0	0	0	0	0
Transfers In	0	0	0	882,219	125,000	0
Transfers Out	(2,742,869)	(106,500)	0	(2,380,386)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,703,248)</u>	<u>(106,500)</u>	<u>0</u>	<u>(1,498,167)</u>	<u>125,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	36,226	(44,766)	65,188	(1,312,465)	1,256,197	(419,570)
<i>Fund Balances (Deficits) Beginning of Year - Restated (See Note 3)</i>	6,042,146	268,868	18,032	(218,391)	0	(674,793)
Increase (Decrease) in Reserve for Inventory	(30,729)	0	0	0	0	0
<i>Fund Balances (Deficits) End of Year</i>	<u>\$6,047,643</u>	<u>\$224,102</u>	<u>\$83,220</u>	<u>(\$1,530,856)</u>	<u>\$1,256,197</u>	<u>(\$1,094,363)</u>

See accompanying notes to the basic financial statements



**City of Brecksville, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2000*

Road Improvements Capital Projects	Other Governmental Funds	Total Governmental Funds		
			<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$591,998)
			<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
			Governmental funds report capital outlays as expenditures.	
			However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
\$0	\$715,306	\$3,486,225		2,890,013
120,000	192,000	11,386,360		
0	537,271	569,601		
1,830	180,874	376,390		
0	14,640	356,597		
0	502,964	1,922,782		
0	0	510,618		
31,979	236,642	973,121		
0	5,672	11,227		
0	39,704	75,186		
53,000	19,553	245,914		(585,765)
<u>206,809</u>	<u>2,444,626</u>	<u>19,914,021</u>		
			Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
			Property Taxes	35,894
			Grants	8,704
			Income Tax	871,147
			Special Assessments	(510,618)
			Charges for Services	<u>14,964</u>
			Total	420,091
			Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	
				660,170
			In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	
				2,918
			Some expenses reported in the statement of activities, such as compensated absences and intergovernmental payable which represent contractually required pension contributions, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
			Compensated Absences	(34,097)
			Pension Obligation	(10,255)
			Change in Inventory	(28,209)
			Bond Accretion	<u>(23,229)</u>
			Total	(95,790)
			The internal service funds used by management to charge the the costs of insurance and workers' compensation to individual funds are not reported in the district-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated.	
				(16,700)
<u>(\$1,626,676)</u>	<u>\$4,953,385</u>	<u>\$8,312,652</u>	<i>Change in Net Assets of Governmental Activities</i>	<u>\$2,682,939</u>

**City of Brecksville, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Taxes	\$1,433,000	\$1,433,000	\$1,408,370	(\$24,630)
Municipal Income Tax	6,878,000	6,957,000	9,360,698	2,403,698
Charges for Services	26,000	36,548	45,896	9,348
Licenses and Permits	125,870	150,199	192,055	41,856
Fines and Forfeitures	283,000	299,023	345,474	46,451
Intergovernmental	753,375	936,474	1,149,539	213,065
Interest	250,000	438,000	485,160	47,160
Donations	2,499	4,746	5,455	709
Rentals	20,949	29,144	35,482	6,338
Other	54,741	97,655	174,540	76,885
<i>Total Revenues</i>	<u>9,827,434</u>	<u>10,381,789</u>	<u>13,202,669</u>	<u>2,820,880</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	4,843,515	4,823,465	3,521,920	1,301,545
Judicial System	160,542	160,542	140,671	19,871
Public Safety:				
Police	3,239,779	3,239,779	2,930,065	309,714
Fire	42,104	42,104	18,534	23,570
Public Health Services	111,692	111,692	98,398	13,294
Street Construction, Maintenance and Repair	2,241,386	2,241,386	1,787,446	453,940
Housing and Community Development	790,735	801,635	611,713	189,922
Basic Utility Services	1,647,924	1,669,524	1,254,079	415,445
Recreational Activities	54,706	54,706	19,527	35,179
<i>Total Expenditures</i>	<u>13,132,383</u>	<u>13,144,833</u>	<u>10,382,353</u>	<u>2,762,480</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,304,949)</u>	<u>(2,763,044)</u>	<u>2,820,316</u>	<u>5,583,360</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	7,550	25,295	39,621	14,326
Advances In	16,600	16,600	16,600	0
Transfers Out	(2,183,219)	(2,742,869)	(2,742,869)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,159,069)</u>	<u>(2,700,974)</u>	<u>(2,686,648)</u>	<u>14,326</u>
<i>Net Change in Fund Balance</i>	(5,464,018)	(5,464,018)	133,668	5,597,686
<i>Fund Balance Beginning of Year</i>	4,980,194	4,980,194	4,980,194	0
Prior Year Encumbrances Appropriated	483,824	483,824	483,824	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$5,597,686</u>	<u>\$5,597,686</u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Fire Department Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Taxes	\$1,384,136	\$1,384,136	\$1,362,674	(\$21,462)
Charges for Services	2,315	2,315	0	(2,315)
Licenses and Permits	150	150	207	57
Intergovernmental	160,165	160,165	161,472	1,307
Interest	30,534	30,534	32,128	1,594
Donations	0	0	100	100
Other	0	0	713	713
<i>Total Revenues</i>	<u>1,577,300</u>	<u>1,577,300</u>	<u>1,557,294</u>	<u>(20,006)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Fire	<u>1,824,232</u>	<u>1,824,232</u>	<u>1,480,742</u>	<u>343,490</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(246,932)	(246,932)	76,552	323,484
<b>Other Financing Uses</b>				
Transfers Out	<u>(106,500)</u>	<u>(106,500)</u>	<u>(106,500)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(353,432)	(353,432)	(29,948)	323,484
<i>Fund Balance Beginning of Year</i>	302,699	302,699	302,699	0
Prior Year Encumbrances Appropriated	<u>50,733</u>	<u>50,733</u>	<u>50,733</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$323,484</u>	<u>\$323,484</u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**

*Statement of Net Assets*

*Proprietary Fund*

*December 31, 2000*

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	<u>Internal Service Fund - Insurance</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$15,049
Cash and Cash Equivalents	
In Segregated Accounts	5,088
Due from Other Funds	<u>166,931</u>
<i>Total Assets</i>	<u>187,068</u>
<b>Liabilities</b>	
Accounts Payable	1,114
Claims Payable	<u>166,931</u>
<i>Total Liabilities</i>	<u>168,045</u>
<b>Net Assets</b>	
Unrestricted	<u><u>\$19,023</u></u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Revenues, Expenses  
and Changes in Fund Net Assets  
Proprietary Fund  
For the Year Ended December 31, 2000*

	Internal Service Fund - Insurance
<b>Operating Revenues</b>	
Charges for Services	\$841,170
Miscellaneous	3,032
<i>Total Operating Revenues</i>	844,202
<b>Operating Expenses</b>	
Purchased Services	110,767
Claims	755,124
<i>Total Operating Expenses</i>	865,891
<i>Operating Loss</i>	(21,689)
<b>Non Operating Revenues</b>	
Interest	4,989
<i>Change in Net Assets</i>	(16,700)
<i>Net Assets Beginning of Year</i>	35,723
<i>Net Assets End of Year</i>	\$19,023

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Cash Flows*  
*Proprietary Fund*  
For the Year Ended December 31, 2000

	Internal Service Fund - Insurance
<b><i>Increase (Decrease) In Cash and Cash Equivalents</i></b>	
<b>Cash Flows from Operating Activities</b>	
Cash Received from Interfund Services	\$813,396
Cash Received from Other Operating Sources	3,032
Cash Payments to Suppliers for Goods and Services	(110,028)
Cash Payments for Claims	(727,350)
<i>Net Cash Used for Operating Activities</i>	(20,950)
<b>Cash Flows from Investing Activities</b>	
Interest	4,989
<i>Net Decrease In Cash and Cash Equivalents</i>	(15,961)
<i>Cash and Cash Equivalents Beginning of Year</i>	36,098
<i>Cash and Cash Equivalents End of Year</i>	\$20,137
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</b>	
<i>Operating Loss</i>	(\$21,689)
Adjustments:	
(Increase)/ Decrease in Assets:	
Due from Other Funds	(27,774)
Increase/ (Decrease) in Liabilities:	
Accounts Payable	739
Claims Payable	27,774
<i>Net Cash Used for Operating Activities</i>	(\$20,950)

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2000*

	<u>Private Purpose Trust</u>	
	<u>Cemetery</u>	<u>Agency</u>
<b>Assets</b>		
Equity Pooled in Cash and Cash Equivalents	\$3,334	\$430,496
Cash and Cash Equivalents in Segregated Accounts	<u>0</u>	<u>5,190</u>
<i>Total Assets</i>	<u>\$3,334</u>	<u>\$435,686</u>
<b>Liabilities</b>		
Undistributed Monies	\$0	\$23,446
Deposits Held and Due to Others	<u>0</u>	<u>412,240</u>
<i>Total Liabilities</i>	<u>0</u>	<u>\$435,686</u>
<b>Net Assets</b>		
Held in Trust for Cemetery	<u>3,334</u>	
<i>Total Net Assets</i>	<u>\$3,334</u>	

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Fiduciary Fund*  
*For the Year Ended December 31, 2000*

	Private Purpose Trust
	Cemetery
<b>Additions</b>	
Interest	\$38
<b>Deductions</b>	0
<i>Change in Net Assets</i>	38
<i>Net Assets Beginning of Year</i>	3,296
<i>Net Assets End of Year</i>	\$3,334

See accompanying notes to the basic financial statements



**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 1 - Description of the City and Reporting Entity**

The City of Brecksville (the "City") was incorporated under the laws of the State of Ohio in 1921, and adopted its first charter in 1956. The Charter provides for a Mayor-Council form of government. The Mayor is elected for a four-year term and Council are elected at large for staggered terms.

***Reporting Entity***

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the City consists of all funds, departments, boards and agencies that are not legally separate from the City. For the City of Brecksville, this includes police and fire protection, emergency medical, parks and recreation, planning, zoning, street maintenance and repair and general administrative services. The operation of each of these activities is directly controlled by Council through the budgetary process.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and 1) the City is able to significantly influence the programs or services performed or provided by the organization; or 2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization. Component units may also include organizations that are fiscally dependent on the City in that the City approves the budget, the issuance of debt, or the levying of taxes. The City has no component units.

The City is associated with two jointly governed organizations, the Southwest Council of Governments and the Northeast Ohio Public Energy Council. Information about the organizations is presented in Note 17 to the combined financial statements.

**Note 2 - Summary of Significant Accounting Policies**

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The more significant of the City's accounting policies are described below.

***A. Basis of Presentation***

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

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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**Government-wide Financial Statements** The statement of net assets and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid “doubling up” revenues and expenses.

The statement of net assets presents the financial condition of the governmental activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City’s governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the City.

**Fund Financial Statements** During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

**B. Fund Accounting**

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the City's major governmental funds:

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

**Fire Department Special Revenue Fund** The fire department special revenue fund is used to account for monies derived from a 3.4 mill charter levy. Monies are used by the fire department to provide and maintain fire equipment and for salaries of fire department personnel.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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***Special Assessment Bond Retirement Debt Service Fund*** The special assessment bond retirement debt service fund is used to account for the collection of special assessments levied against benefitted properties for the payment of special assessment bond principal, interest and related costs.

***General Municipal Improvement Capital Projects Fund*** The general municipal improvement capital projects fund accounts for the .5 percent increase in City income tax to be used for the acquisition, construction, or improvement of various facilities within the City.

***Building and Improvement Capital Projects Fund*** The building and improvement capital projects fund accounts for financial resources to be used for the acquisition, construction, or improvement of major capital facilities other than those financed by proprietary funds.

***Four Seasons Petitioned Improvement Capital Projects Fund*** The four seasons petitioned improvement capital projects fund accounts for financial resources to be used for the acquisition, construction, or improvement of the Four Seasons housing development within the City.

***Road Improvements Capital Projects Fund*** The road improvements capital projects fund accounts for income tax monies to be used for improvements to the various City roads.

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

***Proprietary Fund*** Proprietary fund reporting focuses on changes in net assets, financial position and cash flows. The City's only proprietary fund is classified as an internal service fund.

***Internal Service Fund*** This fund is used to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The City utilizes an internal service fund to account for the operation of the City's self insurance program for employee health benefits.

***Fiduciary Funds*** Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. The City's only trust fund is a private purpose trust which accounts for the perpetual care and maintenance of certain burial plots through an endowment. The City's agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

### ***C. Measurement Focus***

***Government-wide Financial Statements*** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the City are included on the Statement of Net Assets.

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

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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(i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Fiduciary funds are reported using the economic resources measurement focus.

***D. Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

***Revenues - Exchange and Non-exchange Transactions*** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the City, available means expected to be received within thirty days of year-end.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 7.) Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: income tax, state-levied locally shared taxes, interest, grants, fees and rentals.

***Deferred Revenue*** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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Delinquent property taxes and property taxes for which there is an enforceable legal claim as of December 31, 2000, but which were levied to finance year 2001 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

***E. Budgets***

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department for the general and road improvements funds. The legal level of budgetary control is at the object level for the motor vehicle license tax fund, street maintenance and repair fund, state highway fund, general municipal improvement fund, community center fund, fire department fund and the equipment replacement fund. The legal level of budgetary control is at the fund level for all other funds. Any budgetary modifications at this level may only be made by ordinance of the City Council. The following are the procedures used by the City in establishing the budgetary data reported in the basic financial statements:

***Tax Budget*** At the first Council meeting in July, the Mayor presents the annual operating budget for the following year to City Council for consideration and passage. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

***Estimated Resources*** The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the City by October 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation ordinance. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31 of the preceding year. The certificate may be further amended during the year if the Finance Director determines, and the Budget Commission agrees that an estimate needs to

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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be either increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

***Appropriations*** A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the fund, department and object level. The appropriation ordinance may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by an ordinance of Council. The Director of Finance is authorized to transfer appropriations between line items within an object of any department. During the year, several supplemental appropriation measures were passed. None of these supplemental appropriations had any significant affect on the original appropriations. The amounts reported as the original budgeted amounts in the budgetary statements reflect the first appropriated budget that covered the entire year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts in the statement of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

***Lapsing of Appropriations*** At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding year and is not re-appropriated.

***Encumbrances*** As part of formal budgetary control purchase orders, contracts and other commitments for the expenditure of monies are recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year-end are reported as reservations of fund balances for subsequent-year expenditures of governmental funds.

***F. Cash and Cash Equivalents***

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

During 2000, investments were limited to repurchase agreements, Federal Home Loan Bank notes, Federal Home Loan Mortgage bonds, Federal National Mortgage Association bonds and State Treasury Asset Reserve of Ohio (STAROhio). Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements are reported at cost.

STAROhio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2000.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2000 amounted to \$484,832, which includes \$76,149 assigned from other City funds.

The City has segregated bank accounts for monies held separate from the City's central bank account. These interest bearing depository accounts are presented in the combined balance sheet as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the City treasury.

For presentation on the financial statements, investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the City are considered to be cash equivalents.

***G. Inventory***

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased.

***H. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure is reported in the year in which services are consumed.

***I. Capital Assets***

General capital assets are those assets not specifically related to activities reported in proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The City maintains a capitalization threshold of one thousand five hundred dollars. The City's infrastructure consists of roads, sidewalks, guardrails, traffic signals, storm sewers, sanitary sewers, and water lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets is also capitalized.

All reported capital assets are depreciated except for land. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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Description	Estimated Lives
Land	N/A
Buildings and Improvements	5 - 50 years
Machinery and Equipment	3 - 25 years
Furniture and Fixtures	7 - 10 years
Infrastructure	10 - 99 years

***J. Interfund Balances***

On the fund financial statements, receivables and payables resulting from transactions between funds for services provided or goods received are classified as “due from other funds” or “due to other funds” and from short-term interfund loans are classified as “interfund receivables/payables.” These amounts are eliminated in the governmental activities columns of the statement of net assets.

***K. Compensated Absences***

The City reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences". Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributed to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. The City records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the City’s past experience of making termination payments.

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

For governmental funds, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The noncurrent portion of the liability is not reported.

***L. Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims, compensated absences, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability on the fund financial statements when due.



**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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***M. Fund Balance Reserves***

The City reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. As a result, encumbrances and inventories are recorded as a reservation of fund balance.

***N. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

***O. Interfund Activity***

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***P. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2000.

***Q. Estimates***

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Note 3 - Fund Deficits**

Fund balances at December 31, 2000 included individual fund deficits in the General Municipal Improvements, Four Seasons Petitioned Improvements and Road Improvements Capital Projects funds of \$1,530,856, \$1,094,363 and \$1,626,676, respectively.

The deficits in the capital projects funds resulted from adjustments for notes payable. These deficits were caused by the issuance of notes during the year. Once the notes are retired or bonds are issued, these deficits will be eliminated.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

**Note 4 - Change in Accounting Principles and Restatement of Prior Year Fund Equity**

**Changes in Accounting Principles** For 2000, the City has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", GASB Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements" and GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues."

GASB 34 creates new basic financial statements for reporting on the City's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 1999, caused by the elimination of the internal service fund and the conversion to the accrual basis of accounting.

	<u>General</u>	<u>Fire Department</u>	<u>Special Assessment Bond</u>	<u>General Municipal Improvement</u>
Fund Balances, December 31, 1999	\$6,019,686	\$264,062	\$18,032	(\$218,391)
Implementation of GASB Interpretation No. 6	10,374	4,806	0	0
GASB 33 Adjustments:				
Intergovernmental Receivable	12,086	0	0	0
Adjusted Fund Balance, December 31, 1999	<u>\$6,042,146</u>	<u>\$268,868</u>	<u>\$18,032</u>	<u>(\$218,391)</u>

(continued)

	<u>Four Seasons Petitioned Improvements</u>	<u>Road Improvements</u>	<u>Nonmajor</u>	<u>Total</u>
Fund Balances, December 31, 1999	(\$674,793)	(\$589,990)	\$4,086,702	\$8,905,308
Implementation of GASB Interpretation No. 6	0	0	285	15,465
GASB 33 Adjustments:				
Intergovernmental Receivable	0	0	0	12,086
Adjusted Fund Balance, December 31, 1999	<u>(\$674,793)</u>	<u>(\$589,990)</u>	<u>\$4,086,987</u>	8,932,859

GASB 34 Adjustments:

Capital Assets	\$42,471,713
Internal Service Funds	35,723
Long-Term Liabilities	(10,990,037)
Long-Term (Deferred) Assets	<u>7,330,924</u>

Governmental Activities Net Assets, December 31, 1999	<u><u>\$47,781,182</u></u>
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**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

**Note 5 - Budgetary Basis of Accounting**

While the City is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual presented for the General and Fire Department Funds is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.

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

Net Change in Fund Balance

	General	Fire Department
GAAP Basis	\$36,226	(\$44,766)
Net Adjustment for Revenue Accruals	262,486	0
Unrecorded Cash	585	6,004
Advances In	16,600	0
Change in Market Value	5,891	0
Net Adjustment for Expenditure Accruals	175,138	30,759
Encumbrances	(363,258)	(21,945)
Budget Basis	\$133,668	(\$29,948)

**Note 6 - Deposits and Investments**

State statutes classify monies held by the City into three categories.

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

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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Inactive deposits are public deposits that Council has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including pass book accounts.

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution. Interim monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and,
6. The State Treasurer's investment pool (STAROhio).

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

**Cash on Hand** At year-end, the City had \$60,643 in undeposited cash on hand which is included on the balance sheet as part of "equity in pooled cash and cash equivalents."

**Deposits** At year-end, the carrying amount of the City's deposits was (\$162,809) and the bank balance was \$19,918, all of which was covered by federal depository insurance.

**Investments** The City's investments are required to be categorized to give an indication of the level of risk assumed by the City at year end. Category 1 includes investments that are insured or registered or are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the City's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category 3	Carrying Value	Fair Value
Repurchase Agreements	\$2,925,487	\$2,925,487	\$2,925,487
Federal Home Loan Bank - Note	994,550	994,550	994,550
Federal Home Loan Mortgage - Bond	1,148,965	1,148,965	1,148,965
Federal National Mortgage Association - Bond	517,504	517,504	517,504
STAROhio		9,175,173	9,175,173
<b>Total Investments</b>	<b>\$5,586,506</b>	<b>\$14,761,679</b>	<b>\$14,761,679</b>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
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A reconciliation between the classifications of cash and investments on the combined financial statements and the classification of deposits and investments presented above per GASB Statement No. 3, is as follows:

	Cash and Cash Equivalents	Investments
GASB Statement 9	\$14,659,513	\$0
Investments:		
Repurchase Agreements	(2,925,487)	2,925,487
Federal Home Loan Bank - Note	(994,550)	994,550
Federal Home Loan Mortgage - Bond	(1,148,965)	1,148,965
Federal National Mortgage Association - Bond	(517,504)	517,504
STAROhio	(9,175,173)	9,175,173
Unrecorded Cash	(60,643)	0
GASB Statement 3	(\$162,809)	\$14,761,679

**Note 7 - Receivables**

Receivables at December 31, 2000, consisted primarily of taxes, accounts (billings for user charged services and court fines), special assessments and intergovernmental receivables arising from grants, entitlements and shared revenues. Accounts, taxes, special assessments and intergovernmental receivables are deemed collectible in full.

**A. Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the City. Property tax revenue received during 2000 for real and public utility property taxes represents collections of the 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

2000 real property taxes are levied after October 1, 2000 on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all City operations for the year ended December 31, 2000, was \$8.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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Real Property	\$391,765,310
Tangible Personal Property	27,974,748
Public Utility Property	34,466,070
Total	<u>\$454,206,128</u>

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

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30; with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Brecksville. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2000 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor were they levied to finance 2000 operations. The receivable is offset by deferred revenue.

***B. Income Tax***

The City levies a municipal income tax of two percent on gross salaries, wages and other personal service compensation earned by residents of the City and on the earnings of nonresidents working within the City. This tax also applies to the net income of businesses operating within the City. Residents of the City are granted one hundred percent credit for taxes paid to other municipalities.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly, as required. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, \$2,364,000 of total income tax proceeds are credited to the following capital projects funds: \$960,000 to the general municipal improvement fund, \$1,092,000 to the buildings and improvement fund, \$120,000 to the road improvements fund and \$192,000 to the capital improvement fund,. The remainder is credited to the general fund.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2000

**C. Intergovernmental Receivables**

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b>Governmental Activities</b>	
Estate Tax	\$279,312
Homestead and Rollback	204,031
Local Government	176,951
Cents Per Gallon Gas Tax	84,608
Gasoline Excise Tax	43,362
Auto Regulation	35,868
Urban Forestry Grant	17,325
Garfield Heights Municipal Court Fines	10,806
Local Government Revenue Assistance	9,983
Hotel/Motel Tax	152
Total	\$862,398

**Note 8 - Interfund Transactions**

On the fund financial statements the general fund reported a due to other funds at December 31, 2000 of \$166,931. The self insurance internal service fund had a due from other funds of the same amount.

**Note 9 - Capital Assets**

Capital asset activity for the year ended December 31, 2000, was as follows:

	Balance 12/31/99	Additions	Deletions	Balance 12/31/00
<b>Governmental Activities</b>				
<i>Capital Assets, not being depreciated</i>				
Land	\$3,799,848	\$270,200	\$0	\$4,070,048
<i>Capital Assets, being depreciated:</i>				
Buildings and Improvements	14,090,519	44,300	0	14,134,819
Machinery and Equipment	5,347,325	1,223,829	(253,608)	6,317,546
Furniture and Fixtures	860,219	16,583	0	876,802
Infrastructure:				
Roads	23,382,938	2,853,081	(1,306,257)	24,929,762
Sidewalks	3,175,560	355,629	(162,821)	3,368,368
Guardrails	345,463	0	0	345,463
Traffic Signals	168,028	0	0	168,028
Storm Sewer	4,748,775	0	0	4,748,775
Sanitary Sewer	9,947,600	0	0	9,947,600
Water Lines	6,336,225	0	0	6,336,225
<i>Total Capital Assets, being depreciated</i>	\$68,402,652	\$4,493,422	(\$1,722,686)	\$71,173,388



**City of Brecksville, Ohio**  
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	Balance 12/31/99	Additions	Deletions	Balance 12/31/00
Less Accumulated Depreciation:				
Buildings and Improvements	(\$3,828,357)	(\$388,533)	\$0	(\$4,216,890)
Machinery and Equipment	(3,156,983)	(458,105)	218,747	(3,396,341)
Furniture and Fixtures	(614,291)	(95,553)	0	(709,844)
Infrastructure:				
Roads	(14,614,325)	(623,244)	816,411	(14,421,158)
Sidewalks	(1,984,725)	(84,209)	101,763	(1,967,171)
Guardrails	(287,875)	(11,515)	0	(299,390)
Traffic Signals	(168,028)	0	0	(168,028)
Storm Sewer	(1,439,010)	(47,967)	0	(1,486,977)
Sanitary Sewer	(1,909,139)	(100,481)	0	(2,009,620)
Water Lines	(1,728,054)	(64,002)	0	(1,792,056)
<i>Total Accumulated Depreciation</i>	<u>(29,730,787)</u>	<u>(1,873,609) *</u>	<u>1,136,921</u>	<u>(30,467,475)</u>
Total Capital Assets, being depreciated, Net	<u>38,671,865</u>	<u>2,619,813</u>	<u>(585,765)</u>	<u>40,705,913</u>
Governmental Activities Assets, Net	<u>\$42,471,713</u>	<u>\$2,890,013</u>	<u>(\$585,765)</u>	<u>\$44,775,961</u>

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$122,629
Public Safety:	
Police	120,129
Fire	45,426
Public Health Services	14,521
Street Construction, Maintenance and Repair	721,490
Housing and Community Development	119,520
Basic Utility Services	513,930
Recreational Activities	215,964
Total Depreciation Expense	<u>\$1,873,609</u>

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

**Note 10 - Note Debt**

The City's note activity, including amounts outstanding and interest rates is as follows:

	Balance 12/31/99	Additions	Deletions	Balance 12/31/00
1999 4.10 % Service Road	\$985,000	\$0	(\$985,000)	\$0
1999 3.40% Street Improvement	3,000,000	0	(3,000,000)	0
1999 3.75% Four Seasons Project	1,600,000	0	(1,600,000)	0
2000 4.70 % Service Road	0	985,000	0	985,000
2000 5.10% Street Improvement	0	2,000,000	0	2,000,000
2000 5.10% Four Seasons Project	0	1,300,000	0	1,300,000
<i>Total</i>	<u>\$5,585,000</u>	<u>\$4,285,000</u>	<u>(\$5,585,000)</u>	<u>\$4,285,000</u>

These notes are backed by the full faith and credit of the City of Brecksville and mature within one year. The note liability is reflected in the funds which received the proceeds.

**Note 11 - Long-Term Obligations**

Changes in bonds and other long-term obligations of the City during 2000 were as follows:

	Principal Outstanding 12/31/99	Additions	Deletions	Principal Outstanding 12/31/00	Amounts Due in One Year
<b>Governmental Activities</b>					
<i>General Obligation Bonds:</i>					
1991 4.75% to 6.80% Community Center	\$165,000	\$0	(\$80,000)	\$85,000	\$85,000
1992 4.10% to 8.00% Community Center	2,270,000	0	(125,000)	2,145,000	130,000
1997 3.75% to 5.10% Library Refunding	1,955,979	23,229	(135,000)	1,844,208	145,000
1997 3.75% to 5.10% Community Center Refunding	1,520,000	0	(15,000)	1,505,000	15,000
<i>Total General Obligation Bonds</i>	<u>\$5,910,979</u>	<u>\$23,229</u>	<u>(\$355,000)</u>	<u>\$5,579,208</u>	<u>\$375,000</u>

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
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	Principal Outstanding 12/31/99	Additions	Deletions	Principal Outstanding 12/31/00	Amounts Due in One Year
<i>Special Assessment Bonds:</i>					
1989 7.25%					
Old Royalton Road Water Main	\$67,000	\$0	(\$5,000)	\$62,000	\$5,000
1988 7.25%					
Sewer Project 1312 #2	1,045,000	0	(115,000)	930,000	115,000
1985 9.125%					
Sprague-Wallings Improvement	270,000	0	(45,000)	225,000	45,000
1991 4.75% to 6.80%					
Oakhurst-Fitzwater Sewer	90,000	0	(45,000)	45,000	45,000
1997 3.75% to 5.10% Oakhurst- Fitzwater Sewer Refunding	840,000	0	(10,000)	830,000	10,000
1997 3.85% to 5.35% Southpointe	1,110,000	0	(40,000)	1,070,000	45,000
<i>Total Special Assessment Bonds</i>	<u>3,422,000</u>	<u>0</u>	<u>(260,000)</u>	<u>3,162,000</u>	<u>265,000</u>
Compensated Absences	629,234	78,909	(29,347)	678,796	15,923
OPWC Loans	697,134	0	(45,170)	651,964	45,810
<i>Total Governmental Activities</i>	<u>\$10,659,347</u>	<u>\$102,138</u>	<u>(\$689,517)</u>	<u>\$10,071,968</u>	<u>\$701,733</u>

All bonds are secured by the full faith and credit of the City. General obligation bonds will be paid from taxes receipted in the debt service fund. The special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the City. Compensated absences reported in the "compensated absences payable" account will be paid from the general fund and the fire department and community center special revenue funds. The OPWC loans will be paid with monies from the Issue II capital projects fund. The OPWC administers Issue II loans.

On October 9, 1997, the City issued \$1,847,915 of General Obligation Bonds, for the purpose of advance refunding \$1,850,000 library bonds. As of December 31, 2000, \$1,715,000 of outstanding refunded library bonds are considered defeased by assets held in an irrevocable trust. The 1997 general obligation library refunding bonds include capital appreciation bonds. This year the additions on these bonds include \$23,229, which represents the accretion of discounted interest remaining on the capital appreciation bonds.

On October 9, 1997, the City issued bonds totaling \$3,650,000 including \$1,585,000 in General Obligation Bonds and \$2,065,000 in Special Assessment Bonds for the purpose of advance refunding \$1,415,000 community center general obligation bonds and \$780,000 sanitary sewer improvement special assessment bonds. As of December 31, 2000, \$1,505,000 of outstanding refunded community center bonds and \$830,000 of outstanding sanitary sewer improvement special assessment bonds are considered defeased by assets held in an irrevocable trust.

The City's overall legal debt margin was \$38,067,257 at December 31, 2000. Principal and interest requirements to retire long-term obligations outstanding at December 31, 2000, are as follows:

**City of Brecksville, Ohio**  
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	General Obligation Bonds	Special Assessment Bonds	OPWC Loans	Totals
2001	\$644,454	\$544,617	\$45,810	\$1,234,881
2002	640,875	439,401	45,810	1,126,086
2003	642,688	427,079	45,810	1,115,577
2004	643,184	409,488	45,810	1,098,482
2005	644,667	396,786	45,810	1,087,263
2006-2010	3,216,291	1,420,330	169,598	4,806,219
2011-2015	1,289,789	678,466	169,100	2,137,355
2016-2019	0	189,177	84,216	273,393
Total Principal and Interest	7,721,948	4,505,344	651,964	12,879,256
Less: Interest	(2,142,740)	(1,343,344)	0	(3,486,084)
Total Principal Outstanding	<u>\$5,579,208</u>	<u>\$3,162,000</u>	<u>\$651,964</u>	<u>\$9,393,172</u>

**Note 12 - Compensated Absences**

The criteria for determining vacation and sick leave components are derived from negotiated agreements and State laws. Employees earn two to six weeks of vacation per year, depending upon length of service. Vacation accumulation is limited to one year. All accumulated unused vacation time is paid upon termination of employment.

Employees earn sick leave at the rate of 1.25 days per month of service. Sick leave accumulation is limited to 120 days. Upon retirement or death, an employee can be paid thirty-three percent of accumulated, unused sick leave.

**Note 13 - Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2000, the City contracted with several companies for various types of insurance as follows:

Company	Type of Coverage	Coverage Amounts
Wichert Insurance Services:	Blanket Building/Contents	\$20,561,277
	Business Income with Extra Expense	750,000
	Crime	250,000
	Boiler and Machinery	20,000,000
	Public Officials Liability	1,000,000
	General Liability	
	Garage keepers liability	120,000
Custis Insurance Service:	Public Officials	10,000
	Law Enforcement	1,000,000
	Canine Mortality and Medical	5,500

**City of Brecksville, Ohio**  
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Settled claims have not exceeded commercial coverage in any of the last three years. There were no significant reductions in coverage from the prior year.

The City participates in the Ohio Municipal League Group Rating Plan (OML) for workers' compensation. The intent of the OML is to achieve the benefit of a reduced premium for the participants, foster safer working environments and foster cost-effective claims management skills by virtue of its grouping and representation with other participants in the OML. The workers' compensation experience of the participating cities is calculated as one experience and a common premium rate is applied to all cities in the OML. Each participant pays its workers' compensation premium to the State based on the rate for the OML rather than its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings of the OML. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the OML. Participation in the OML is limited to cities that can meet the OML's selection criteria. The firm of Gates McDonald & Company provides administrative, cost control and actuarial services to the OML.

The City manages employee health benefits on a self-insured basis. The employee health benefit plan provides basic health and dental coverage through Emerald Health (Benefit Services, Inc.). A specific excess loss coverage insurance (stop-loss) policy with Medical Excess covers claims in excess of \$30,000 per person to a maximum specific benefit of \$970,000 per person. The family/single premiums were \$70.03/\$32.75, respectively. Benefit Services, Inc. charges the City a medical administration fee of \$7.80 per employee per month, and a dental administration fee of \$1.30 per employee per month.

The claims liability of \$166,931, reported in the self-insurance fund at December 31, 2000, is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount for the last three years follow:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
1998	\$256,761	\$450,843	\$546,549	\$161,055
1999	161,055	544,939	566,837	139,157
2000	139,157	755,124	727,350	166,931

**Note 14 - Defined Benefit Pension Plans**

***A. Public Employees Retirement System (PERS)***

All City full-time employees, other than Police and Firemen, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio, 43215-4642.

**City of Brecksville, Ohio**  
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Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. The 2000 employer pension contribution rate for the City was 6.54 percent of the covered payroll, reduced from 9.35 percent in 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City's required contribution to PERS for the years ended December 31, 2000, 1999, and 1998 were \$447,498, \$390,108, and \$428,017, respectively. The full amount has been contributed for 1999 and 1998, 45.80 percent has been contributed for 2000. The balance outstanding is reflected as an intergovernmental payable.

***B. Ohio Police and Fire Pension Fund (OP&F)***

The City contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing multiple employer public employee retirement system administered by the OP&F's Board of Trustees. OP&F provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and by Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial information and required supplementary information. That report may be obtained by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations and the City is required to contribute 12.25 percent for police and 16.75 percent for firefighters. For 1999, the City contributions were 12.5 percent for police and 17 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the OP&F for police and firefighters were \$195,026 and \$132,498 for the year ended December 31, 2000, \$188,082 and \$127,918 for the year ended December 31, 1999, and \$195,109 and \$136,733 for 1998. The full amount has been contributed for 1999 and 1998. 72.72 percent and 72.91 percent, respectively, have been contributed for 2000. The balance outstanding is reflected as an intergovernmental payable.

***C. Social Security System***

Effective August 3, 1992, all part-time firefighters, not otherwise covered by another retirement system, are covered by social security. The City's liability is 6.2 percent of wages paid.

**Note 15 - Postemployment Benefits**

***A. Public Employees Retirement System***

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service employees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on the authority granted by State statute. The 2000 employer contribution rate was 10.84 percent of covered payroll; 4.3 percent was the portion that was used to fund health care for 2000. For 1999, the contribution rate was 13.55 percent of covered payroll; 4.20 percent was the portion that was used to fund health care.

**City of Brecksville, Ohio**  
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Benefits are advanced-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest review performed as of December 31, 1999, included a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The City's actual contributions for 2000 which were used to fund postemployment benefits were \$294,226. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10.805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12.473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

***B. Ohio Police and Fire Pension Fund***

The Ohio Police and Fire Pension Fund (OP&F) provides postretirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18 whether or not the child is attending school or under the age of 22 if attending full-time or on a 2/3 basis.

The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The Ohio Revised Code provides the authority allowing the Ohio Police and Fire Pension Fund's board of trustees to provide health care coverage and states that health care cost paid from the Ohio Police and Fire Pension Fund shall be included in the employer's contribution rate. Health care funding and accounting is on a pay-as-you-go basis. The total police employer contribution is 19.5 percent of covered payroll and the total firefighter employer contribution rate is 24 percent of covered payroll, of which 7.25 percent of covered payroll was applied to the postemployment health care program during 2000. For 1999 the percent used to fund healthcare was 7 percent. In addition, since July 1, 1992, most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment.

The City's actual contributions for 2000 that were used to fund postemployment benefits were \$113,115 for police and \$56,506 for fire. The OP&F's total health care expenses for the year ended December 31, 1999, (the latest information available) were \$95,004,633, which was net of member contributions of \$5,518,098. The number of OP&F participants eligible to receive health care benefits as of December 31, 1999, was 12,467 for police and 9,807 for firefighters.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

**Note 16 - Contractual Commitments**

At December 31, 2000, the City's significant contractual commitments consisted of:

Project	Contract Amount	Amount Paid	Remaining on Contract
Street Construction	\$2,601,800	\$1,891,783	\$710,017
Engineering	410,551	239,294	171,257
Waterline Repair	510,300	341,117	169,183
Asphalt, Concrete, Street Repairs	915,998	763,174	152,824
Sewerline Repair	479,380	408,326	71,054
Sidewalk Construction	180,695	165,258	15,437
Total	<u>\$5,098,724</u>	<u>\$3,808,952</u>	<u>\$1,289,772</u>

**Note 17 - Jointly Governed Organizations**

***A. Southwest Council of Governments***

The Southwest Council of Governments helps foster cooperation between municipalities in areas affecting health, safety, welfare, education, economic conditions and regional development. The board is comprised of one member from each of the sixteen participating entities. The board exercises total control over the operation of the Council including budgeting, appropriating, contracting and designating management. Budgets are adopted by the board. Each City's degree of control is limited to its representation on the board. In 2000, the City contributed \$17,290 which represents 5.58 percent of total contributions.

The Council has established two subsidiary organizations, the Hazardous Material Response Team ("HAZMAT") which provides hazardous material protections and assistance and the Southwest Enforcement Bureau which provides extra assistance to cities in the form of a Swat Team. The Council's financial statements may be obtained by contracting the Southwest Council of Governments, Parma Heights, Ohio.

***B. Northeast Ohio Public Energy Council***

The City is a member of the Northeast Ohio Public Energy Council (NOPEC). NOPEC is a regional council of governments formed under Chapter 167 of the Ohio Revised code. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity. NOPEC is currently comprised of 92 communities who have been authorized by ballot to purchase electricity on behalf of their citizens. The intent of NOPEC is to provide electricity at the lowest possible rates while at the same time insuring stability in prices by entering into long-term contracts with suppliers to provide electricity to the citizens of its member communities.

NOPEC is governed by a General Assembly made up of one representative from each member community. The representatives from each county then elects one person to serve on the eight-member NOPEC Board of Directors. The Board oversees and manages the operation of the aggregation program. The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board. Financial information can be obtained by contacting Dan DiLiberto, Treasurer, 35150 Lakeshore Boulevard, Eastlake, Ohio 44095.



**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 18 - Contingencies**

***A. Grants***

The City received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with term and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the City at December 31, 2000.

***B. Litigation***

Several claims and lawsuits are pending against the City. The amount of the liability, if any, cannot be reasonably estimated at this time. However, in the opinion of management, any such claims and lawsuits will not have a material adverse effect on the overall financial position of the City at December 31, 2000

**Note 19 - Subsequent Event**

On May 30, 2001, the City issued \$4,285,000 of bond anticipation notes for the purpose of street improvements, sewer and water mains, and improving road service.

**Combining Statements and  
Individual Fund Schedules**

## Combining Statements - Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

To account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

***Motor Vehicle License Tax Fund*** - This fund accounts for the City's share of additional motor vehicle registration fees. Expenditures are restricted by State law for the maintenance and repair of streets and bridges within the City.

***Street Repair and Maintenance Fund*** - This fund accounts for 92.5 percent of the State gasoline tax and motor vehicle registration fees designated for maintenance and repair of streets within the City.

***State Highway Fund*** - This fund accounts for 7.5 percent of the State gasoline tax and motor vehicle registration fees designated for maintenance and repair of State highways within the City.

***Community Center Fund*** - This fund accounts for membership fees, program fees, and general fund subsidies used to operate the Community Center.

***Special Programs Fund*** - This fund accounts for admission fees to the Mayor's annual fine arts show, the Christmas activities and other events of the City. Monies are used to cover the costs of each activity.

***Road Maintenance Fund*** - This fund accounts for revenues received from the 1 mill Charter Levy. These monies are used exclusively for the maintenance, repair, reconstruction and improvement of roads within the City.

***Indigent Prisoner Assistance Fund*** - This fund accounts for revenues received from prisoner pay-telephone fees. These monies provide a bus ride or cab fare home for released prisoners.

***Indigent Drivers Fund*** - This fund accounts for \$25 of any fine imposed for a violation of a municipal ordinance relating to operating a vehicle while under the influence of alcohol and/or drugs. These monies assist in the rehabilitation and treatment of indigent individuals.

***Enforcement and Education Fund*** - This fund accounts for fines used to pay costs incurred in educating the public about the dangers of and enforcing the laws against operating a motor vehicle while under the influence of alcohol and to reinforce the "Say No to Drugs" message.

***Court Computerization Fund*** - This fund accounts for court fees and fines used for the purchase and maintenance of computers for the Mayor's court.

***Recycling Demo Fund*** - This fund accounts for grant monies received from the Ohio Department of Natural Resources plus City matching funds. Expenditures are restricted by the rules set by the Ohio Department of Natural Resources Litter Prevention and Recycling Grant agreement.

(continued)

## Combining Statements - Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds (continued)*

***Tree Planting Grants Fund*** - This fund accounts for monies received from residents, plus City matching funds which are used to plant trees within the City.

***Law Enforcement Fund*** - This fund accounts for monies received from the sale or disposition of seized contraband.

***Law Enforcement Mandatory Drug Fund*** - This fund accounts for monies received from drug fines and forfeited bonds to be used only for drug investigations.

***Vehicle Immobilization Fund*** - This fund accounts for revenues and expenditures pursuant to changes in Ohio Law relative to operating a motor vehicle while intoxicated or driving under suspension of license. The Bureau of Motor Vehicles pays the City \$100 for immobilization costs incurred.

***Brecksville Safety Town Fund*** - This fund accounts for revenues and expenditures supporting the Safety Town Program for preschoolers.

***Police Pension Fund*** - This fund accounts for amounts paid for police department employees to the State administered disability and pension fund.

***Safety Helmet Donation Fund*** - This fund accounts for donations to be used to buy bike helmets for those who cannot afford one.

***Memorial Fund*** - This fund accounts for donations to be used in memory for a deceased community member.

### *Nonmajor Debt Service Fund*

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term and special assessment principal, interest, and related costs.

***General Obligation Bond Retirement Fund*** - This fund accounts for transfers in and tax levies that are utilized for the repayment of general obligation debt.

(continued)

## Combining Statements - Nonmajor Governmental Funds (continued)

### *Nonmajor Capital Projects Funds*

Capital projects funds are established to account for financial resources to be used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds.)

***Issue II Fund*** - This fund accounts for grant monies received from the Ohio Public Works Commission plus City matching funds. Expenditures are restricted to specific projects within the City.

***Capital Improvement Fund*** - This fund accounts for income tax monies for various capital projects of the City.

***Equipment Replacement Fund*** - This fund accounts for transfers from the general fund to provide for the future purchase and replacement of equipment needed to operate City functions.

***Recreation Expansion Fund*** - This fund accounts for 25 percent of building permit revenues designated for the purchase of equipment and for capital improvements for recreation.

***Library Improvement Fund*** - This fund accounts for monies received from a voted tax levy to construct and furnish a new library within the City.

***Sewer Improvement Fund*** - This fund accounts for financing, construction and related costs of improvements to various sewer projects within the City.

***Public Utility Improvement Fund*** - This fund accounts for sanitary sewer tap-in-fees, fees for converting from septic tank to sanitary sewer, and costs to repair, construct and reline any public utility line within the City.

**City of Brecksville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2000*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,605,108	\$239,822	\$3,121,599	\$4,966,529
Receivables:				
Taxes	604,679	227,918	57,888	890,485
Accounts	22,154	0	0	22,154
Intergovernmental	222,457	11,491	0	233,948
Materials and Supplies Inventory	22,250	0	0	22,250
<i>Total Assets</i>	<u>\$2,476,648</u>	<u>\$479,231</u>	<u>\$3,179,487</u>	<u>\$6,135,366</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$74,733	\$0	\$498	\$75,231
Contracts Payable	9,583	0	110	9,693
Accrued Wages and Benefits	22,025	0	0	22,025
Intergovernmental Payable	21,862	0	0	21,862
Deferred Revenue	771,873	239,409	41,888	1,053,170
<i>Total Liabilities</i>	<u>900,076</u>	<u>239,409</u>	<u>42,496</u>	<u>1,181,981</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	411,906	0	854,770	1,266,676
Reserved for Inventory	22,250	0	0	22,250
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	1,142,416	0	0	1,142,416
Debt Service Funds	0	239,822	0	239,822
Capital Projects Funds	0	0	2,282,221	2,282,221
<i>Total Fund Balances</i>	<u>1,576,572</u>	<u>239,822</u>	<u>3,136,991</u>	<u>4,953,385</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,476,648</u>	<u>\$479,231</u>	<u>\$3,179,487</u>	<u>\$6,135,366</u>

**City of Brecksville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2000*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property and Other Taxes	\$518,921	\$196,385	\$0	\$715,306
Municipal Income Tax	0	0	192,000	192,000
Charges for Services	537,271	0	0	537,271
Licenses and Permits	71,624	0	109,250	180,874
Fines and Forfeitures	14,640	0	0	14,640
Intergovernmental	476,396	22,084	4,484	502,964
Interest	80,117	0	156,525	236,642
Donations	5,672	0	0	5,672
Rentals	39,704	0	0	39,704
Other	19,553	0	0	19,553
<i>Total Revenues</i>	<u>1,763,898</u>	<u>218,469</u>	<u>462,259</u>	<u>2,444,626</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	4,103	0	4,103
Judicial System	4,669	0	0	4,669
Public Safety:				
Police	173,066	0	0	173,066
Street Construction, Maintenance and Repair	756,640	0	0	756,640
Housing and Community Development	37,057	0	0	37,057
Basic Utility Services	31,505	0	0	31,505
Recreational Activities	1,130,748	0	0	1,130,748
Capital Outlay	0	0	879,583	879,583
Debt Service:				
Principal Retirement	0	355,000	45,170	400,170
Interest and Fiscal Charges	0	286,637	0	286,637
<i>Total Expenditures</i>	<u>2,133,685</u>	<u>645,740</u>	<u>924,753</u>	<u>3,704,178</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(369,787)</u>	<u>(427,271)</u>	<u>(462,494)</u>	<u>(1,259,552)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	664,650	437,280	1,313,035	2,414,965
Transfers Out	(202,794)	0	(88,741)	(291,535)
<i>Total Other Financing Sources (Uses)</i>	<u>461,856</u>	<u>437,280</u>	<u>1,224,294</u>	<u>2,123,430</u>
<i>Net Change in Fund Balances</i>	92,069	10,009	761,800	863,878
<i>Fund Balances Beginning of Year</i>	1,481,983	229,813	2,375,191	4,086,987
Increase in Reserve for Inventory	2,520	0	0	2,520
<i>Fund Balances End of Year</i>	<u><u>\$1,576,572</u></u>	<u><u>\$239,822</u></u>	<u><u>\$3,136,991</u></u>	<u><u>\$4,953,385</u></u>

**City of Brecksville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2000*

	Motor Vehicle License Tax	Street Repair and Maintenance	State Highway	Community Center
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$52,857	\$537,090	\$105,835	\$124,970
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	22,154
Intergovernmental	0	151,549	12,289	0
Materials and Supplies Inventory	0	22,250	0	0
<i>Total Assets</i>	<u>\$52,857</u>	<u>\$710,889</u>	<u>\$118,124</u>	<u>\$147,124</u>
 <b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$45,865	\$0	\$10,271
Contracts Payable	0	0	0	1,683
Accrued Wages and Benefits	0	0	0	22,025
Intergovernmental Payable	0	0	0	21,862
Deferred Revenue	0	126,452	10,254	0
<i>Total Liabilities</i>	<u>0</u>	<u>172,317</u>	<u>10,254</u>	<u>55,841</u>
 <b>Fund Balances</b>				
Reserved for Encumbrances	0	306,060	0	8,136
Reserved for Inventory	0	22,250	0	0
Unreserved, Undesignated, Reported in: Special Revenue Funds	<u>52,857</u>	<u>210,262</u>	<u>107,870</u>	<u>83,147</u>
<i>Total Fund Balances</i>	<u>52,857</u>	<u>538,572</u>	<u>107,870</u>	<u>91,283</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$52,857</u>	<u>\$710,889</u>	<u>\$118,124</u>	<u>\$147,124</u>



<u>Special Programs</u>	<u>Road Maintenance</u>	<u>Indigent Prisoner Assistance</u>	<u>Indigent Drivers</u>	<u>Enforcement and Education</u>	<u>Court Computerization</u>
\$17,092	\$432,658	\$5,685	\$5,139	\$20,978	\$76,888
0	465,138	0	0	0	0
0	0	0	0	0	0
0	23,452	0	0	10,774	0
0	0	0	0	0	0
<u>\$17,092</u>	<u>\$921,248</u>	<u>\$5,685</u>	<u>\$5,139</u>	<u>\$31,752</u>	<u>\$76,888</u>
\$0	\$398	\$0	\$0	\$0	\$0
0	7,900	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	488,590	0	0	0	0
0	496,888	0	0	0	0
0	84,826	0	0	0	1,500
0	0	0	0	0	0
17,092	339,534	5,685	5,139	31,752	75,388
17,092	424,360	5,685	5,139	31,752	76,888
<u>\$17,092</u>	<u>\$921,248</u>	<u>\$5,685</u>	<u>\$5,139</u>	<u>\$31,752</u>	<u>\$76,888</u>

(continued)

**City of Brecksville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2000*

	Recycling Demo	Tree Planting Grants	Law Enforcement	Law Enforcement Mandatory Drug
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,993	\$119,746	\$16,765	\$50,284
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	17,325	0	32
Materials and Supplies Inventory	0	0	0	0
<i>Total Assets</i>	<u>\$10,993</u>	<u>\$137,071</u>	<u>\$16,765</u>	<u>\$50,316</u>
 <b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$18,199	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>18,199</u>	<u>0</u>	<u>0</u>
 <b>Fund Balances</b>				
Reserved for Encumbrances	0	11,149	0	235
Reserved for Inventory	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	10,993	107,723	16,765	50,081
<i>Total Fund Balances</i>	<u>10,993</u>	<u>118,872</u>	<u>16,765</u>	<u>50,316</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,993</u>	<u>\$137,071</u>	<u>\$16,765</u>	<u>\$50,316</u>

<u>Vehicle Immobilization</u>	<u>Brecksville Safety Town</u>	<u>Police Pension</u>	<u>Safety Helmet Donation</u>	<u>Memorial</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$15,201	\$2,491	\$0	\$193	\$10,243	\$1,605,108
0	0	139,541	0	0	604,679
0	0	0	0	0	22,154
0	0	7,036	0	0	222,457
0	0	0	0	0	22,250
<u>\$15,201</u>	<u>\$2,491</u>	<u>\$146,577</u>	<u>\$193</u>	<u>\$10,243</u>	<u>\$2,476,648</u>
\$0	\$0	\$0	\$0	\$0	\$74,733
0	0	0	0	0	9,583
0	0	0	0	0	22,025
0	0	0	0	0	21,862
0	0	146,577	0	0	771,873
0	0	146,577	0	0	900,076
0	0	0	0	0	411,906
0	0	0	0	0	22,250
15,201	2,491	0	193	10,243	1,142,416
15,201	2,491	0	193	10,243	1,576,572
<u>\$15,201</u>	<u>\$2,491</u>	<u>\$146,577</u>	<u>\$193</u>	<u>\$10,243</u>	<u>\$2,476,648</u>

**City of Brecksville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2000*

	Motor Vehicle License Tax	Street Repair and Maintenance	State Highway	Community Center
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	535,295
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	28,698	333,024	28,749	0
Interest	7,619	0	0	10,737
Donations	0	0	0	4,912
Rentals	0	0	0	39,704
Other	0	0	0	1,013
<i>Total Revenues</i>	<u>36,317</u>	<u>333,024</u>	<u>28,749</u>	<u>591,661</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial System	0	0	0	0
Public Safety:				
Police	0	0	0	0
Street Construction, Maintenance and Repair	0	213,438	8,924	0
Housing and Community Development	0	0	0	0
Basic Utility Services	0	0	0	0
Recreational Activities	0	0	0	1,125,827
<i>Total Expenditures</i>	<u>0</u>	<u>213,438</u>	<u>8,924</u>	<u>1,125,827</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>36,317</u>	<u>119,586</u>	<u>19,825</u>	<u>(534,166)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	620,000
Transfers Out	(150,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(150,000)</u>	<u>0</u>	<u>0</u>	<u>620,000</u>
<i>Net Change in Fund Balances</i>	(113,683)	119,586	19,825	85,834
<i>Fund Balances Beginning of Year</i>	166,540	416,466	88,045	5,449
Increase in Reserve for Inventory	0	2,520	0	0
<i>Fund Balances End of Year</i>	<u>\$52,857</u>	<u>\$538,572</u>	<u>\$107,870</u>	<u>\$91,283</u>

<u>Special Programs</u>	<u>Road Maintenance</u>	<u>Indigent Prisoner Assistance</u>	<u>Indigent Drivers</u>	<u>Enforcement and Education</u>	<u>Court Computerization</u>
\$0	\$398,685	\$0	\$0	\$0	\$0
1,976	0	0	0	0	0
0	0	994	0	0	16,790
0	0	0	650	11,686	0
0	49,005	0	0	0	0
500	42,105	341	309	1,651	4,316
0	0	0	0	200	0
0	0	0	0	0	0
1,680	15,125	0	0	1,000	0
<u>4,156</u>	<u>504,920</u>	<u>1,335</u>	<u>959</u>	<u>14,537</u>	<u>21,106</u>
0	0	0	0	0	4,669
0	0	32	0	1,545	0
0	534,278	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,921	0	0	0	0	0
<u>4,921</u>	<u>534,278</u>	<u>32</u>	<u>0</u>	<u>1,545</u>	<u>4,669</u>
<u>(765)</u>	<u>(29,358)</u>	<u>1,303</u>	<u>959</u>	<u>12,992</u>	<u>16,437</u>
0	0	0	0	0	0
0	(52,794)	0	0	0	0
<u>0</u>	<u>(52,794)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(765)	(82,152)	1,303	959	12,992	16,437
17,857	506,512	4,382	4,180	18,760	60,451
0	0	0	0	0	0
<u>\$17,092</u>	<u>\$424,360</u>	<u>\$5,685</u>	<u>\$5,139</u>	<u>\$31,752</u>	<u>\$76,888</u>

(continued)

**City of Brecksville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2000*

	Recycling Demo	Tree Planting Grants	Law Enforcement	Law Enforcement Mandatory Drug
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses and Permits	0	51,425	0	0
Fines and Forfeitures	0	0	955	474
Intergovernmental	23,400	0	0	0
Interest	567	5,139	1,017	4,597
Donations	0	0	0	0
Rentals	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>23,967</u>	<u>56,564</u>	<u>1,972</u>	<u>5,071</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial System	0	0	0	0
Public Safety:				
Police	0	0	212	33,959
Street Construction, Maintenance and Repair	0	0	0	0
Housing and Community Development	0	37,057	0	0
Basic Utility Services	31,505	0	0	0
Recreational Activities	0	0	0	0
<i>Total Expenditures</i>	<u>31,505</u>	<u>37,057</u>	<u>212</u>	<u>33,959</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,538)</u>	<u>19,507</u>	<u>1,760</u>	<u>(28,888)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	10,000	34,650	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>10,000</u>	<u>34,650</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	2,462	54,157	1,760	(28,888)
<i>Fund Balances Beginning of Year</i>	8,531	64,715	15,005	79,204
Increase in Reserve for Inventory	0	0	0	0
<i>Fund Balances End of Year</i>	<u>\$10,993</u>	<u>\$118,872</u>	<u>\$16,765</u>	<u>\$50,316</u>

<u>Vehicle Immobilization</u>	<u>Brecksville Safety Town</u>	<u>Police Pension</u>	<u>Safety Helmet Donation</u>	<u>Memorial</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$0	\$120,236	\$0	\$0	\$518,921
0	0	0	0	0	537,271
0	2,415	0	0	0	71,624
875	0	0	0	0	14,640
0	0	13,520	0	0	476,396
962	257	0	0	0	80,117
0	0	0	0	560	5,672
0	0	0	0	0	39,704
0	735	0	0	0	19,553
<u>1,837</u>	<u>3,407</u>	<u>133,756</u>	<u>0</u>	<u>560</u>	<u>1,763,898</u>
0	0	0	0	0	4,669
0	3,011	134,307	0	0	173,066
0	0	0	0	0	756,640
0	0	0	0	0	37,057
0	0	0	0	0	31,505
0	0	0	0	0	1,130,748
<u>0</u>	<u>3,011</u>	<u>134,307</u>	<u>0</u>	<u>0</u>	<u>2,133,685</u>
<u>1,837</u>	<u>396</u>	<u>(551)</u>	<u>0</u>	<u>560</u>	<u>(369,787)</u>
0	0	0	0	0	664,650
0	0	0	0	0	(202,794)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>461,856</u>
1,837	396	(551)	0	560	92,069
13,364	2,095	551	193	9,683	1,481,983
0	0	0	0	0	2,520
<u>\$15,201</u>	<u>\$2,491</u>	<u>\$0</u>	<u>\$193</u>	<u>\$10,243</u>	<u>\$1,576,572</u>

**City of Brecksville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2000*

	Issue II	Capital Improvement	Equipment Replacement	Recreation Expansion
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$320,714	\$2,104,116	\$77,797	\$33,140
Receivables:				
Taxes	0	57,888	0	0
<i>Total Assets</i>	<u>\$320,714</u>	<u>\$2,162,004</u>	<u>\$77,797</u>	<u>\$33,140</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$498	\$0	\$0
Contracts Payable	0	0	0	0
Deferred Revenue	0	41,888	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>42,386</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	848,320	0	0
Unreserved, Undesignated, Reported in:				
Capital Projects Funds	320,714	1,271,298	77,797	33,140
<i>Total Fund Balances</i>	<u>320,714</u>	<u>2,119,618</u>	<u>77,797</u>	<u>33,140</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$320,714</u>	<u>\$2,162,004</u>	<u>\$77,797</u>	<u>\$33,140</u>



<u>Library Improvement</u>	<u>Sewer Improvement</u>	<u>Public Utility Improvement</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$35,124	\$98,848	\$451,860	\$3,121,599
<u>0</u>	<u>0</u>	<u>0</u>	<u>57,888</u>
<u>\$35,124</u>	<u>\$98,848</u>	<u>\$451,860</u>	<u>\$3,179,487</u>
\$0	\$0	\$0	\$498
110	0	0	110
<u>0</u>	<u>0</u>	<u>0</u>	<u>41,888</u>
<u>110</u>	<u>0</u>	<u>0</u>	<u>42,496</u>
0	0	6,450	854,770
<u>35,014</u>	<u>98,848</u>	<u>445,410</u>	<u>2,282,221</u>
<u>35,014</u>	<u>98,848</u>	<u>451,860</u>	<u>3,136,991</u>
<u>\$35,124</u>	<u>\$98,848</u>	<u>\$451,860</u>	<u>\$3,179,487</u>

**City of Brecksville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2000*

	Issue II	Capital Improvement	Equipment Replacement	Recreation Expansion
<b>Revenues</b>				
Municipal Income Tax	\$0	\$192,000	\$0	\$0
Licenses and Permits	0	0	0	32,240
Intergovernmental	4,484	0	0	0
Interest	13,623	113,234	4,724	1,804
<i>Total Revenues</i>	<u>18,107</u>	<u>305,234</u>	<u>4,724</u>	<u>34,044</u>
<b>Expenditures</b>				
Capital Outlay	10,920	838,691	0	14,739
Debt Service:				
Principal Retirement	45,170	0	0	0
<i>Total Expenditures</i>	<u>56,090</u>	<u>838,691</u>	<u>0</u>	<u>14,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(37,983)</u>	<u>(533,457)</u>	<u>4,724</u>	<u>19,305</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	141,535	1,171,500	0	0
Transfers Out	0	(71,905)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>141,535</u>	<u>1,099,595</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	103,552	566,138	4,724	19,305
<i>Fund Balances Beginning of Year</i>	<u>217,162</u>	<u>1,553,480</u>	<u>73,073</u>	<u>13,835</u>
<i>Fund Balances End of Year</i>	<u><u>\$320,714</u></u>	<u><u>\$2,119,618</u></u>	<u><u>\$77,797</u></u>	<u><u>\$33,140</u></u>

<u>Library Improvement</u>	<u>Sewer Improvement</u>	<u>Public Utility Improvement</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$0	\$0	\$0	\$192,000
0	0	77,010	109,250
0	0	0	4,484
<u>2,136</u>	<u>5,701</u>	<u>15,303</u>	<u>156,525</u>
<u>2,136</u>	<u>5,701</u>	<u>92,313</u>	<u>462,259</u>
164	0	15,069	879,583
<u>0</u>	<u>0</u>	<u>0</u>	<u>45,170</u>
<u>164</u>	<u>0</u>	<u>15,069</u>	<u>924,753</u>
<u>1,972</u>	<u>5,701</u>	<u>77,244</u>	<u>(462,494)</u>
0	0	0	1,313,035
<u>0</u>	<u>0</u>	<u>(16,836)</u>	<u>(88,741)</u>
<u>0</u>	<u>0</u>	<u>(16,836)</u>	<u>1,224,294</u>
1,972	5,701	60,408	761,800
<u>33,042</u>	<u>93,147</u>	<u>391,452</u>	<u>2,375,191</u>
<u>\$35,014</u>	<u>\$98,848</u>	<u>\$451,860</u>	<u>\$3,136,991</u>

## Combining Statements - Agency Funds

### *Fiduciary Funds*

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. The City's only trust fund is the cemetery private purpose trust. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

### *Private Purpose Trust Fund*

***Cemetery Endowment Fund*** - This fund received a \$3,000 endowment with the interest to be used for the perpetual care and maintenance of certain burial plots.

### *Agency Funds*

***Senior Citizens' Programs Fund*** - This fund accounts for donations to the City's senior citizens. The senior citizens use the money for home visitations. The City's role is limited to that of custodian of funds.

***Street Openings Fund*** - This fund accounts for deposits held by the City for construction of new street openings. These monies are returned when the work is completed.

***Deposits and Fees Fund*** - This fund accounts for deposits from various contractors, developers or individuals to insure compliance with City Ordinances. These monies are returned when the work is completed.

***Route 21 Gas Lines Fund*** - This fund accounts for deposits held by the City for construction of new gas lines along Route 21. These monies are returned when the work is completed.

***Mayor's Court Fund*** - This fund accounts for bank accounts used by the Mayor's Court for monies received to pay fines and court costs from the parties involved in the various court proceedings.

**City of Brecksville, Ohio**  
*Combining Statement of Assets and Liabilities*  
*Agency Funds*  
*December 31, 2000*

	Senior Citizens' Programs	Street Openings	Deposit and Fees
<b>Assets</b>			
Equity Pooled in Cash and Cash Equivalents	\$18,256	\$181,650	\$230,513
Cash and Cash Equivalents in Segregated Accounts	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$18,256</u></u>	<u><u>\$181,650</u></u>	<u><u>\$230,513</u></u>
<b>Liabilities</b>			
Undistributed Monies	\$18,256	\$0	\$0
Deposits Held and Due to Others	<u>0</u>	<u>181,650</u>	<u>230,513</u>
<i>Total Liabilities</i>	<u><u>\$18,256</u></u>	<u><u>\$181,650</u></u>	<u><u>\$230,513</u></u>

(continued)

**City of Brecksville, Ohio**  
*Combining Statement of Assets and Liabilities*  
*Agency Funds (continued)*  
*December 31, 2000*

	Route 21 Gas Lines	Mayor's Court	Total
<b>Assets</b>			
Equity Pooled in Cash and Cash Equivalents	\$77	\$0	\$430,496
Cash and Cash Equivalents in Segregated Accounts	0	5,190	5,190
<i>Total Assets</i>	<u>\$77</u>	<u>\$5,190</u>	<u>\$435,686</u>
<b>Liabilities</b>			
Undistributed Monies	\$0	\$5,190	\$23,446
Deposits Held and Due to Others	77	0	412,240
<i>Total Liabilities</i>	<u>\$77</u>	<u>\$5,190</u>	<u>\$435,686</u>

**City of Brecksville, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2000*

	Beginning Balance 1/1/00	Additions	Deductions	Ending Balance 12/31/00
<b>Senior Citizens' Programs</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14,655	\$19,203	\$15,602	\$18,256
<b>Liabilities</b>				
Undistributed Monies	\$14,655	\$19,203	\$15,602	\$18,256
<b>Street Openings</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$174,250	\$76,900	\$69,500	\$181,650
<b>Liabilities</b>				
Deposits Held and Due to Others	\$174,250	\$76,900	\$69,500	\$181,650
<b>Deposit and Fees</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$261,627	\$153,347	\$184,461	\$230,513
<b>Liabilities</b>				
Deposits Held and Due to Others	\$261,627	\$153,347	\$184,461	\$230,513
<b>Route 21 Gas Lines</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,000	\$9,923	\$77
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$10,000	\$9,923	\$77

(continued)

**City of Brecksville, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Beginning Balance 1/1/00	Additions	Deductions	Ending Balance 12/31/00
<b>Mayor's Court</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$12,970	\$608,321	\$616,101	\$5,190
<b>Liabilities</b>				
Undistributed Monies	\$12,970	\$608,321	\$616,101	\$5,190
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$450,532	\$259,450	\$279,486	\$430,496
Cash and Cash Equivalents in Segregated Accounts	12,970	608,321	616,101	5,190
<i>Total Assets</i>	<u>\$463,502</u>	<u>\$867,771</u>	<u>\$895,587</u>	<u>\$435,686</u>
<b>Liabilities</b>				
Undistributed Monies	\$27,625	\$627,524	\$631,703	\$23,446
Deposits Held and Due to Others	435,877	240,247	263,884	412,240
<i>Total Liabilities</i>	<u>\$463,502</u>	<u>\$867,771</u>	<u>\$895,587</u>	<u>\$435,686</u>



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

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2000*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$1,433,000	\$1,433,000	\$1,408,370	(\$24,630)
Municipal Income Tax	6,878,000	6,957,000	9,360,698	2,403,698
Charges for Services	26,000	36,548	45,896	9,348
Licenses and Permits	125,870	150,199	192,055	41,856
Fines and Forfeitures	283,000	299,023	345,474	46,451
Intergovernmental	753,375	936,474	1,149,539	213,065
Interest	250,000	438,000	485,160	47,160
Donations	2,499	4,746	5,455	709
Rentals	20,949	29,144	35,482	6,338
Other	54,741	97,655	174,540	76,885
<i>Total Revenues</i>	<u>9,827,434</u>	<u>10,381,789</u>	<u>13,202,669</u>	<u>2,820,880</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Mayor:				
Salaries and Wages	167,631	167,631	163,709	3,922
Fringe Benefits	58,802	58,802	55,939	2,863
Materials and Supplies	7,500	7,500	3,712	3,788
Capital Outlay	2,000	2,000	1,592	408
Total Mayor	<u>235,933</u>	<u>235,933</u>	<u>224,952</u>	<u>10,981</u>
Finance Director:				
Salaries and Wages	223,245	223,245	200,848	22,397
Fringe Benefits	59,765	59,765	53,533	6,232
Materials and Supplies	7,800	7,800	3,550	4,250
Capital Outlay	2,500	2,500	1,407	1,093
Total Finance Director	<u>293,310</u>	<u>293,310</u>	<u>259,338</u>	<u>33,972</u>
Purchasing Department:				
Salaries and Wages	140,694	144,694	143,047	1,647
Fringe Benefits	37,410	37,410	34,869	2,541
Materials and Supplies	2,950	2,950	1,269	1,681
Capital Outlay	6,021	6,021	1,513	4,508
Total Purchasing Department	<u>187,075</u>	<u>191,075</u>	<u>180,698</u>	<u>10,377</u>
Legal Department:				
Salaries and Wages	63,880	67,880	67,030	850
Fringe Benefits	18,968	18,968	17,267	1,701
Purchased Services	133,900	135,000	85,216	49,784
Materials and Supplies	1,700	1,700	1,373	327
Total Legal Department	<u>\$218,448</u>	<u>\$223,548</u>	<u>\$170,886</u>	<u>\$52,662</u>

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Legislative:</b>				
Salaries and Wages	\$96,304	\$97,304	\$97,037	\$267
Fringe Benefits	27,635	27,635	25,899	1,736
Purchased Services	20,990	20,990	14,919	6,071
Materials and Supplies	14,535	14,535	5,531	9,004
Capital Outlay	2,000	2,000	759	1,241
<b>Total Legislative</b>	<b>161,464</b>	<b>162,464</b>	<b>144,145</b>	<b>18,319</b>
<b>Civil Service:</b>				
Salaries and Wages	5,000	5,000	705	4,295
Fringe Benefits	905	905	297	608
Purchased Services	9,900	9,900	2,772	7,128
Materials and Supplies	2,700	2,700	86	2,614
Capital Outlay	100	100	92	8
<b>Total Civil Service</b>	<b>18,605</b>	<b>18,605</b>	<b>3,952</b>	<b>14,653</b>
<b>Land and Building:</b>				
Salaries and Wages	190,000	193,000	172,965	20,035
Purchased Services	603,976	558,976	342,256	216,720
Materials and Supplies	89,651	89,651	72,471	17,180
Capital Outlay	514,271	493,372	303,157	190,215
<b>Total Land and Building</b>	<b>1,397,898</b>	<b>1,334,999</b>	<b>890,849</b>	<b>444,150</b>
<b>Engineer:</b>				
Purchased Services	100,000	100,000	20,134	79,866
<b>Cable Advisory Commission:</b>				
Salaries and Wages	1,000	1,000	503	497
Fringe Benefits	237	237	160	77
Purchased Services	50,000	50,000	1,072	48,928
Materials and Supplies	60	60	6	54
<b>Total Cable Advisory Commission</b>	<b>51,297</b>	<b>51,297</b>	<b>1,741</b>	<b>49,556</b>
<b>County Auditor and Treasurer:</b>				
Fringe Benefits	177,458	177,458	53,683	123,775
Purchased Services	55,600	55,600	47,326	8,274
Capital Outlay	6,300	6,300	0	6,300
<b>Total County Auditor and Treasurer</b>	<b>\$239,358</b>	<b>\$239,358</b>	<b>\$101,009</b>	<b>\$138,349</b>

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Income Tax Administration:</b>				
Salaries and Wages	\$11,000	\$11,000	\$11,000	\$0
Fringe Benefits	3,196	3,196	3,003	193
Purchased Services	351,600	351,600	347,102	4,498
Materials and Supplies	1,825	1,825	971	854
<b>Total Income Tax Administration</b>	<b>367,621</b>	<b>367,621</b>	<b>362,076</b>	<b>5,545</b>
<b>Administrative Support:</b>				
Salaries and Wages	28,000	30,500	26,184	4,316
Fringe Benefits	47,533	47,533	43,663	3,870
Purchased Services	316,190	321,190	210,904	110,286
Materials and Supplies	263,107	263,107	234,912	28,195
Capital Outlay	386,619	386,619	293,131	93,488
Other	2,231	2,231	768	1,463
<b>Total Administrative Support</b>	<b>1,043,680</b>	<b>1,051,180</b>	<b>809,562</b>	<b>241,618</b>
<b>Human Resources Department:</b>				
Salaries and Wages	104,042	104,042	56,082	47,960
Fringe Benefits	22,646	22,646	14,251	8,395
Purchased Services	25,469	35,469	27,165	8,304
Materials and Supplies	44,111	56,010	48,760	7,250
Capital Outlay	2,800	2,800	813	1,987
<b>Total Human Resources Department</b>	<b>199,068</b>	<b>220,967</b>	<b>147,071</b>	<b>73,896</b>
<b>Blossom Hill:</b>				
Salaries and Wages	85,000	85,000	78,362	6,638
Purchased Services	137,402	140,752	82,007	58,745
Materials and Supplies	16,497	16,497	12,540	3,957
Capital Outlay	90,859	90,859	32,598	58,261
<b>Total Blossom Hill</b>	<b>329,758</b>	<b>333,108</b>	<b>205,507</b>	<b>127,601</b>
<b>Total Legislative and Executive</b>	<b>4,843,515</b>	<b>4,823,465</b>	<b>3,521,920</b>	<b>1,301,545</b>
<b>Judicial System:</b>				
<b>Mayor's Court:</b>				
Salaries and Wages	93,948	93,948	84,315	9,633
Fringe Benefits	30,644	30,644	28,148	2,496
Purchased Services	30,000	30,000	25,816	4,184
Materials and Supplies	3,850	3,850	2,042	1,808
Capital Outlay	2,000	2,000	350	1,650
Other	100	100	0	100
<b>Total Judicial System</b>	<b>160,542</b>	<b>160,542</b>	<b>140,671</b>	<b>19,871</b>
<b>Total General Government</b>	<b>\$5,004,057</b>	<b>\$4,984,007</b>	<b>\$3,662,591</b>	<b>\$1,321,416</b>

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Safety:				
Police:				
Law Enforcement:				
Salaries and Wages	\$2,018,462	\$2,018,462	\$1,902,144	\$116,318
Fringe Benefits	600,499	600,499	534,537	65,962
Purchased Services	90,865	90,865	76,544	14,321
Materials and Supplies	118,937	118,937	83,273	35,664
Capital Outlay	140,155	140,155	104,665	35,490
Total Law Enforcement	<u>2,968,918</u>	<u>2,968,918</u>	<u>2,701,163</u>	<u>267,755</u>
Prisoner Support:				
Salaries and Wages	137,992	137,992	131,894	6,098
Fringe Benefits	41,882	41,882	36,711	5,171
Purchased Services	12,000	12,000	4,230	7,770
Materials and Supplies	20,850	20,850	12,936	7,914
Capital Outlay	5,500	5,500	0	5,500
Total Prisoner Support	<u>218,224</u>	<u>218,224</u>	<u>185,771</u>	<u>32,453</u>
Animal Control:				
Salaries and Wages	33,760	33,760	30,601	3,159
Fringe Benefits	10,277	10,277	9,154	1,123
Purchased Services	2,600	2,600	2,419	181
Materials and Supplies	2,500	2,500	957	1,543
Capital Outlay	3,500	3,500	0	3,500
Total Animal Support	<u>52,637</u>	<u>52,637</u>	<u>43,131</u>	<u>9,506</u>
Total Police	<u>3,239,779</u>	<u>3,239,779</u>	<u>2,930,065</u>	<u>309,714</u>
Fire:				
Hydrants:				
Salaries and Wages	6,500	6,500	2,920	3,580
Purchased Services	23,104	23,104	8,714	14,390
Materials and Supplies	12,500	12,500	6,900	5,600
Total Hydrants	<u>42,104</u>	<u>42,104</u>	<u>18,534</u>	<u>23,570</u>
Total Public Safety	<u>\$3,281,883</u>	<u>\$3,281,883</u>	<u>\$2,948,599</u>	<u>\$333,284</u>

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Public Health Services:				
Cemetery:				
Salaries and Wages	\$65,000	\$65,000	\$61,870	\$3,130
Purchased Services	6,000	6,000	0	6,000
Materials and Supplies	3,380	3,380	3,118	262
Capital Outlay	2,770	2,770	360	2,410
Other	1,000	1,000	550	450
Total Cemetery	78,150	78,150	65,898	12,252
Board of Health:				
Purchased Services	32,500	32,500	32,500	0
Senior Center Flu Shots:				
Materials and Supplies	1,042	1,042	0	1,042
Total Public Health Services	111,692	111,692	98,398	13,294
Street Construction, Maintenance and Repair:				
Street Repairs and Maintenance:				
Salaries and Wages	629,000	629,000	589,275	39,725
Fringe Benefits	501,557	501,557	457,214	44,343
Purchased Services	334,601	334,601	283,141	51,460
Materials and Supplies	99,439	99,439	80,295	19,144
Capital Outlay	65,225	65,225	431	64,794
Total Street Repairs and Maintenance	1,629,822	1,629,822	1,410,356	219,466
Signs:				
Salaries and Wages	25,750	25,750	18,330	7,420
Purchased Services	22,833	22,833	3,895	18,938
Total Signs	48,583	48,583	22,225	26,358
Snow and Ice Removal:				
Salaries and Wages	127,000	127,000	97,254	29,746
Purchased Services	34,000	34,000	26,213	7,787
Materials and Supplies	85,570	85,570	2,859	82,711
Total Snow and Ice Removal	\$246,570	\$246,570	\$126,326	\$120,244

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Vehicle Maintenance:				
Salaries and Wages	\$124,971	\$124,971	\$118,710	\$6,261
Purchased Services	76,675	76,675	16,529	60,146
Materials and Supplies	109,765	109,765	90,022	19,743
Capital Outlay	5,000	5,000	3,278	1,722
Total Vehicle Maintenance	316,411	316,411	228,539	87,872
Total Street Construction, Maintenance and Repair	2,241,386	2,241,386	1,787,446	453,940
Housing and Community Development:				
Planning Commission:				
Salaries and Wages	3,500	3,500	2,055	1,445
Fringe Benefits	809	809	553	256
Purchased Services	14,045	14,045	2,750	11,295
Materials and Supplies	3,600	3,600	710	2,890
Total Planning Commission	21,954	21,954	6,068	15,886
Board of Zoning Appeals:				
Salaries and Wages	1,500	1,500	543	957
Fringe Benefits	295	295	143	152
Purchased Services	1,000	6,000	2,723	3,277
Materials and Supplies	1,950	1,950	1,311	639
Total Board of Zoning Appeals	4,745	9,745	4,720	5,025
Housing and Building Inspection:				
Salaries and Wages	428,380	418,380	336,369	82,011
Fringe Benefits	109,769	109,769	86,556	23,213
Purchased Services	22,250	22,250	12,469	9,781
Materials and Supplies	14,453	14,453	9,136	5,317
Capital Outlay	9,832	9,732	501	9,231
Capital Outlay	1,294	1,294	1,242	52
Total Housing and Building Inspection	585,978	575,878	446,273	129,605
Board of Design and Construction Review:				
Salaries and Wages	200	200	0	200
Purchased Services	400	400	0	400
Materials and Supplies	400	400	107	293
Total Board of Design and Construction Review	\$1,000	\$1,000	\$107	\$893

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Urban Forestry:				
Salaries and Wages	\$130,000	\$130,000	\$120,065	\$9,935
Purchased Services	18,910	24,910	14,594	10,316
Materials and Supplies	25,968	35,968	19,886	16,082
Capital Outlay	2,180	2,180	0	2,180
	<u>177,058</u>	<u>193,058</u>	<u>154,545</u>	<u>38,513</u>
Total Urban Forestry				
	<u>790,735</u>	<u>801,635</u>	<u>611,713</u>	<u>189,922</u>
Total Housing and Community Development				
Basic Utility Services:				
Storm Sewers and Drains:				
Salaries and Wages	40,000	47,500	39,942	7,558
Purchased Services	271,475	271,475	13,863	257,612
Materials and Supplies	10,033	10,033	2,182	7,851
	<u>321,508</u>	<u>329,008</u>	<u>55,987</u>	<u>273,021</u>
Total Storm Sewers and Drains				
	<u>475,058</u>	<u>479,058</u>	<u>458,939</u>	<u>20,119</u>
Total Refuse Collection				
Refuse Collection:				
Salaries and Wages	210,000	214,000	211,494	2,506
Purchased Services	265,058	265,058	247,445	17,613
	<u>475,058</u>	<u>479,058</u>	<u>458,939</u>	<u>20,119</u>
Total Refuse Collection				
Service Department:				
Salaries and Wages	219,597	219,597	210,254	9,343
Fringe Benefits	124,763	124,763	113,893	10,870
Purchased Services	14,786	14,786	3,144	11,642
Materials and Supplies	29,110	39,210	32,362	6,848
Capital Outlay	4,472	4,472	3,984	488
	<u>392,728</u>	<u>402,828</u>	<u>363,637</u>	<u>39,191</u>
Total Service Department				
Street Lighting:				
Purchased Services	85,000	85,000	73,409	11,591
	<u>85,000</u>	<u>85,000</u>	<u>73,409</u>	<u>11,591</u>
Total Street Lighting				
Rubbish Recycling:				
Salaries and Wages	242,500	242,500	239,056	3,444
Purchased Services	23,385	23,385	11,762	11,623
Materials and Supplies	27,245	27,245	11,030	16,215
Capital Outlay	3,000	3,000	0	3,000
	<u>\$296,130</u>	<u>\$296,130</u>	<u>\$261,848</u>	<u>\$34,282</u>
Total Rubbish Recycling				

(continued)



**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Leaf Program:				
Salaries and Wages	\$42,500	\$42,500	\$28,742	\$13,758
Purchased Services	18,500	18,500	10,781	7,719
Materials and Supplies	6,000	6,000	736	5,264
Capital Outlay	10,500	10,500	0	10,500
<b>Total Leaf Program</b>	<u>77,500</u>	<u>77,500</u>	<u>40,259</u>	<u>37,241</u>
<b>Total Basic Utility Services</b>	<u>1,647,924</u>	<u>1,669,524</u>	<u>1,254,079</u>	<u>415,445</u>
Recreational Activities:				
Kid's Quarter:				
Materials and Supplies	1,300	1,300	1,068	232
Capital Outlay	4,700	4,700	0	4,700
<b>Total Kid's Quarter</b>	<u>6,000</u>	<u>6,000</u>	<u>1,068</u>	<u>4,932</u>
Brecksville Center for the Arts:				
Purchased Services	16,206	16,206	11,905	4,301
Materials and Supplies	12,500	12,500	6,185	6,315
Capital Outlay	20,000	20,000	369	19,631
<b>Total Brecksville Center for the Arts</b>	<u>48,706</u>	<u>48,706</u>	<u>18,459</u>	<u>30,247</u>
<b>Total Recreational Activities</b>	<u>54,706</u>	<u>54,706</u>	<u>19,527</u>	<u>35,179</u>
<b>Total Expenditures</b>	<u>13,132,383</u>	<u>13,144,833</u>	<u>10,382,353</u>	<u>2,762,480</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(3,304,949)</u>	<u>(2,763,044)</u>	<u>2,820,316</u>	<u>5,583,360</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	7,550	25,295	39,621	14,326
Advances In	16,600	16,600	16,600	0
Transfers Out	(2,183,219)	(2,742,869)	(2,742,869)	0
<b>Total Other Financing Sources (Uses)</b>	<u>(2,159,069)</u>	<u>(2,700,974)</u>	<u>(2,686,648)</u>	<u>14,326</u>
<b>Net Change in Fund Balance</b>	(5,464,018)	(5,464,018)	133,668	5,597,686
<b>Fund Balance Beginning of Year</b>	4,980,194	4,980,194	4,980,194	0
<b>Prior Year Encumbrances Appropriated</b>	<u>483,824</u>	<u>483,824</u>	<u>483,824</u>	<u>0</u>
<b>Fund Balance End of Year</b>	<u>\$0</u>	<u>\$0</u>	<u>\$5,597,686</u>	<u>\$5,597,686</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Fire Department Fund*  
*For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$1,384,136	\$1,384,136	\$1,362,674	(\$21,462)
Charges for Services	2,315	2,315	0	(2,315)
Licenses and Permits	150	150	207	57
Intergovernmental	160,165	160,165	161,472	1,307
Interest	30,534	30,534	32,128	1,594
Donations	0	0	100	100
Other	0	0	713	713
<i>Total Revenues</i>	1,577,300	1,577,300	1,557,294	(20,006)
<b>Expenditures</b>				
Current:				
Public Safety:				
Fire:				
Salaries and Wages	1,159,440	1,159,440	1,051,083	108,357
Fringe Benefits	331,661	331,661	252,414	79,247
Purchased Services	117,236	117,236	79,559	37,677
Materials and Supplies	86,338	86,338	52,043	34,295
Capital Outlay	129,557	129,557	45,643	83,914
<i>Total Expenditures</i>	1,824,232	1,824,232	1,480,742	343,490
<i>Excess of Revenues Over (Under) Expenditures</i>	(246,932)	(246,932)	76,552	323,484
<b>Other Financing Uses</b>				
Transfers Out	(106,500)	(106,500)	(106,500)	0
<i>Net Change in Fund Balance</i>	(353,432)	(353,432)	(29,948)	323,484
<i>Fund Balance Beginning of Year</i>	302,699	302,699	302,699	0
Prior Year Encumbrances Appropriated	50,733	50,733	50,733	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$323,484	\$323,484

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Assessment Bond Retirement Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$24,644	\$24,644	\$24,644	\$0
Special Assessments	457,324	457,324	510,618	53,294
<i>Total Revenues</i>	<u>481,968</u>	<u>481,968</u>	<u>535,262</u>	<u>53,294</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Other	35,272	35,272	5,346	29,926
Debt Service:				
Principal Retirement	260,000	260,000	260,000	0
Interest and Fiscal Charges	204,728	204,728	204,728	0
<i>Total Debt Service</i>	<u>464,728</u>	<u>464,728</u>	<u>464,728</u>	<u>0</u>
<i>Total Expenditures</i>	<u>500,000</u>	<u>500,000</u>	<u>470,074</u>	<u>29,926</u>
<i>Net Change in Fund Balance</i>	(18,032)	(18,032)	65,188	83,220
<i>Fund Balance Beginning of Year</i>	<u>18,032</u>	<u>18,032</u>	<u>18,032</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$83,220</u>	<u>\$83,220</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Municipal Improvement Fund*  
*For the Year Ended December 31, 2000*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Municipal Income Tax	\$960,000	\$960,000	\$960,000	\$0
Licenses and Permits	0	1,245	1,785	540
Interest	50,011	120,880	136,836	15,956
Other	0	329	329	0
<i>Total Revenues</i>	<u>1,010,011</u>	<u>1,082,454</u>	<u>1,098,950</u>	<u>16,496</u>
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	162,683	162,683	160,860	1,823
Materials and Supplies	780	780	350	430
Capital Outlay	518,998	1,073,335	824,795	248,540
Total Capital Outlay	<u>682,461</u>	<u>1,236,798</u>	<u>986,005</u>	<u>250,793</u>
Debt Service:				
Principal Retirement	3,000,000	3,000,000	3,000,000	0
Interest and Fiscal Charges	101,433	101,433	101,433	0
Total Debt Service	<u>3,101,433</u>	<u>3,101,433</u>	<u>3,101,433</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,783,894</u>	<u>4,338,231</u>	<u>4,087,438</u>	<u>250,793</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	<u>(2,773,883)</u>	<u>(3,255,777)</u>	<u>(2,988,488)</u>	<u>267,289</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Notes	0	2,000,000	2,000,000	0
Transfers In	457,219	882,219	882,219	0
Transfers Out	(437,280)	(2,380,386)	(2,380,386)	0
<i>Total Other Financing Sources (Uses)</i>	<u>19,939</u>	<u>501,833</u>	<u>501,833</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(2,753,944)</u>	<u>(2,753,944)</u>	<u>(2,486,655)</u>	<u>267,289</u>
<i>Fund Balance Beginning of Year</i>	2,499,770	2,499,770	2,499,770	0
Prior Year Encumbrances Appropriated	254,174	254,174	254,174	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$267,289</u>	<u>\$267,289</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Buildings and Improvement Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Municipal Income Tax	\$1,008,000	\$1,008,000	\$1,008,000	\$0
Interest	2,000	2,000	32,798	30,798
<i>Total Revenues</i>	1,010,000	1,010,000	1,040,798	30,798
<b>Expenditures</b>				
Capital Outlay:				
Materials and Supplies	1,135,000	1,135,000	0	1,135,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(125,000)	(125,000)	1,040,798	1,165,798
<b>Other Financing Sources</b>				
Transfers In	125,000	125,000	125,000	0
<i>Net Change in Fund Balance</i>	0	0	1,165,798	1,165,798
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$1,165,798</u>	<u>\$1,165,798</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Four Seasons Petitioned Improvements Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$1,403	\$1,403	\$20,562	\$19,159
Other	0	0	908	908
<i>Total Revenues</i>	<u>1,403</u>	<u>1,403</u>	<u>21,470</u>	<u>20,067</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive				
Purchased Services	51,356	51,356	23,844	27,512
Materials and Supplies	76,210	76,210	80	76,130
Total Legislative and Executive	<u>127,566</u>	<u>127,566</u>	<u>23,924</u>	<u>103,642</u>
Capital Outlay:				
Capital Outlay	780,626	780,626	606,626	174,000
Debt Service:				
Principal Retirement	1,600,000	1,600,000	1,600,000	0
Interest and Fiscal Charges	55,000	55,000	52,667	2,333
Total Debt Service	<u>1,655,000</u>	<u>1,655,000</u>	<u>1,652,667</u>	<u>2,333</u>
<i>Total Expenditures</i>	<u>2,563,192</u>	<u>2,563,192</u>	<u>2,283,217</u>	<u>279,975</u>
<i>Excess of Revenues Under Expenditures</i>	(2,561,789)	(2,561,789)	(2,261,747)	300,042
<b>Other Financing Sources</b>				
Proceeds of Notes	1,600,000	1,600,000	1,300,000	(300,000)
<i>Net Change in Fund Balance</i>	(961,789)	(961,789)	(961,747)	42
<i>Fund Balance Beginning of Year</i>	352,597	352,597	352,597	0
Prior Year Encumbrances Appropriated	609,192	609,192	609,192	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$42</u>	<u>\$42</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Road Improvements Fund*  
*For the Year Ended December 31, 2000*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Municipal Income Tax	\$120,000	\$120,000	\$120,000	\$0
Licenses and Permits	0	1,830	1,830	0
Interest	40,864	45,756	28,781	(16,975)
Other	0	0	53,000	53,000
<i>Total Revenues</i>	<i>160,864</i>	<i>167,586</i>	<i>203,611</i>	<i>36,025</i>
<b>Expenditures</b>				
Capital Outlay:				
Road Repaving:				
Purchased Services	48,122	48,122	43,631	4,491
Materials and Supplies	192,516	192,516	188,547	3,969
Capital Outlay	110,000	110,000	100,000	10,000
Total Road Repaving	350,638	350,638	332,178	18,460
Sunnydale, Vera, Lloyd, Harold:				
Purchased Services	123,500	123,654	123,654	0
Materials and Supplies	0	188	188	0
Capital Outlay	1,350,000	0	0	0
Total Sunnydale, Vera, Lloyd, Harold	1,473,500	123,842	123,842	0
Chapel Hill Drive, Oval, Glen Drive:				
Purchased Services	148,764	79,414	75,144	4,270
Materials and Supplies	376	188	188	0
Capital Outlay	450,860	719,382	719,382	0
Total Chapel Hill Drive, Oval, Glen Drive	600,000	798,984	794,714	4,270
Ashlawn Drive Reconstruction:				
Purchased Services	223,818	119,500	119,500	0
Materials and Supplies	0	188	188	0
Capital Outlay	530,882	907,314	907,314	0
Total Ashlawn Drive Reconstruction	754,700	1,027,002	1,027,002	0
Southpointe Parkway:				
Purchased Services	42,320	42,320	0	42,320
Miller Road Widening:				
Purchased Services	\$14	\$14	\$0	\$14

(continued)

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Road Improvements Fund (continued)*  
*For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Service Road Improvement:				
Purchased Services	\$54,050	\$54,050	\$20,422	\$33,628
Capital Outlay	314,322	314,322	314,322	0
Other	908	908	908	0
Total Service Road Improvement	369,280	369,280	335,652	33,628
Total Capital Outlay	3,590,452	2,712,080	2,613,388	98,692
Debt Service:				
Principal Retirement	985,000	985,000	985,000	0
Interest and Fiscal Charges	30,289	30,289	30,289	0
Total Debt Service	1,015,289	1,015,289	1,015,289	0
Total Expenditures	4,605,741	3,727,369	3,628,677	98,692
Excess of Revenues Under Expenditures	(4,444,877)	(3,559,783)	(3,425,066)	134,717
<b>Other Financing Sources</b>				
Proceeds of Notes	3,813,200	985,000	985,000	0
Transfers In	156,000	2,099,106	2,099,106	0
Total Other Financing Sources	3,969,200	3,084,106	3,084,106	0
Net Change in Fund Balance	(475,677)	(475,677)	(340,960)	134,717
Fund Balance Beginning of Year	100,717	100,717	100,717	0
Prior Year Encumbrances Appropriated	374,960	374,960	374,960	0
Fund Balance End of Year	\$0	\$0	\$134,717	\$134,717



**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle License Tax Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$30,000	\$30,000	\$31,698	\$1,698
Interest	7,225	7,225	8,095	870
<i>Total Revenues</i>	37,225	37,225	39,793	2,568
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Street Repair and Maintenance:				
Capital Outlay	50,000	50,000	0	50,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,775)	(12,775)	39,793	52,568
<b>Other Financing Uses</b>				
Transfers Out	(150,000)	(150,000)	(150,000)	0
<i>Net Change in Fund Balance</i>	(162,775)	(162,775)	(110,207)	52,568
<i>Fund Balance Beginning of Year</i>	162,775	162,775	162,775	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$52,568</u>	<u>\$52,568</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Street Repair and Maintenance Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$331,168	\$331,168	\$334,555	\$3,387
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Snow and Ice Removal:				
Materials and Supplies	723,829	723,829	542,051	181,778
<i>Net Change in Fund Balance</i>	(392,661)	(392,661)	(207,496)	185,165
<i>Fund Balance Beginning of Year</i>	95,832	95,832	95,832	0
Prior Year Encumbrances Appropriated	296,829	296,829	296,829	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$185,165</u>	<u>\$185,165</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Highway Fund*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$27,367	\$27,367	\$27,126	(\$241)
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Route 21 Center Strip:				
Salaries and Wages	11,000	11,000	7,963	3,037
Purchased Services	10,170	10,170	1,131	9,039
Materials and Supplies	10,000	10,000	0	10,000
Total Route 21 Center Strip:	31,170	31,170	9,094	22,076
Snow and Ice Removal:				
Materials and Supplies	84,000	84,000	0	84,000
<i>Total Expenditures</i>	115,170	115,170	9,094	106,076
<i>Net Change in Fund Balance</i>	(87,803)	(87,803)	18,032	105,835
<i>Fund Balance Beginning of Year</i>	87,633	87,633	87,633	0
Prior Year Encumbrances Appropriated	170	170	170	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$105,835</u>	<u>\$105,835</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Center Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$534,300	\$534,300	\$530,140	(\$4,160)
Interest	6,000	6,000	10,275	4,275
Donations	2,500	2,500	4,912	2,412
Rentals	43,700	43,700	39,536	(4,164)
Other	1,150	1,150	1,013	(137)
<i>Total Revenues</i>	<u>587,650</u>	<u>587,650</u>	<u>585,876</u>	<u>(1,774)</u>
<b>Expenditures</b>				
Current:				
Recreational Activities:				
Community Center:				
Salaries and Wages	554,023	554,023	536,487	17,536
Fringe Benefits	97,992	97,992	79,432	18,560
Purchased Services	357,067	357,067	317,149	39,918
Materials and Supplies	182,592	182,592	155,793	26,799
Capital Outlay	33,974	33,974	22,004	11,970
Other	1,633	1,633	1,545	88
<i>Total Expenditures</i>	<u>1,227,281</u>	<u>1,227,281</u>	<u>1,112,410</u>	<u>114,871</u>
<i>Excess of Revenues Under Expenditures</i>	(639,631)	(639,631)	(526,534)	113,097
<b>Other Financing Sources</b>				
Transfers In	620,000	620,000	620,000	0
<i>Net Change in Fund Balance</i>	(19,631)	(19,631)	93,466	113,097
<i>Fund Balance Beginning of Year</i>	9,592	9,592	9,592	0
Prior Year Encumbrances Appropriated	10,039	10,039	10,039	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$113,097</u>	<u>\$113,097</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Programs Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$1,200	\$1,200	\$1,976	\$776
Interest	170	170	464	294
Other	100	100	1,680	1,580
<i>Total Revenues</i>	1,470	1,470	4,120	2,650
<b>Expenditures</b>				
Current:				
Recreational Activities:				
Special Events:				
Materials and Supplies	19,327	19,327	4,921	14,406
<i>Net Change in Fund Balance</i>	(17,857)	(17,857)	(801)	17,056
<i>Fund Balance Beginning of Year</i>	17,461	17,461	17,461	0
Prior Year Encumbrances Appropriated	396	396	396	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$17,056</u>	<u>\$17,056</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Road Maintenance Fund*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Taxes	\$405,202	\$405,202	\$398,685	(\$6,517)
Intergovernmental	49,005	49,005	49,005	0
Interest	29,950	31,621	42,383	10,762
Other	0	0	16,960	16,960
<i>Total Revenues</i>	<u>484,157</u>	<u>485,828</u>	<u>507,033</u>	<u>21,205</u>
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Street Repair and Maintenance:				
Materials and Supplies	469,072	470,743	439,718	31,025
Capital Outlay	71,651	71,651	66,906	4,745
Other	452,528	452,528	171,933	280,595
<i>Total Expenditures</i>	<u>993,251</u>	<u>994,922</u>	<u>678,557</u>	<u>316,365</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(509,094)	(509,094)	(171,524)	337,570
<b>Other Financing Uses</b>				
Transfers Out	(52,794)	(52,794)	(52,794)	0
<i>Net Change in Fund Balance</i>	(561,888)	(561,888)	(224,318)	337,570
<i>Fund Balance Beginning of Year</i>	312,001	312,001	312,001	0
Prior Year Encumbrances Appropriated	249,887	249,887	249,887	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$337,570</u>	<u>\$337,570</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Prisoner Assistance Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$655	\$655	\$994	\$339
Interest	125	125	310	185
<i>Total Revenues</i>	780	780	1,304	524
<b>Expenditures</b>				
Current:				
Public Safety:				
Prisoner Support:				
Materials and Supplies	5,162	5,162	32	5,130
<i>Net Change in Fund Balance</i>	(4,382)	(4,382)	1,272	5,654
<i>Fund Balance Beginning of Year</i>	4,382	4,382	4,382	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$5,654</u>	<u>\$5,654</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Drivers Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$400	\$400	\$675	\$275
Interest	160	160	281	121
<i>Total Revenues</i>	560	560	956	396
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Purchased Services	4,715	4,715	0	4,715
<i>Net Change in Fund Balance</i>	(4,155)	(4,155)	956	5,111
<i>Fund Balance Beginning of Year</i>	4,155	4,155	4,155	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$5,111</u>	<u>\$5,111</u>



**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Enforcement and Education Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$1,400	\$1,400	\$944	(\$456)
Interest	888	888	1,613	725
Donations	125	125	200	75
Other	100	100	1,000	900
<i>Total Revenues</i>	2,513	2,513	3,757	1,244
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Purchased Services	22,298	22,298	2,678	19,620
<i>Net Change in Fund Balance</i>	(19,785)	(19,785)	1,079	20,864
<i>Fund Balance Beginning of Year</i>	18,671	18,671	18,671	0
Prior Year Encumbrances Appropriated	1,114	1,114	1,114	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$20,864</u>	<u>\$20,864</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Court Computerization Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$14,574	\$14,574	\$16,790	\$2,216
Interest	1,500	1,500	4,184	2,684
<i>Total Revenues</i>	16,074	16,074	20,974	4,900
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Court Computerization:				
Purchased Services	76,969	76,969	6,899	70,070
<i>Net Change in Fund Balance</i>	(60,895)	(60,895)	14,075	74,970
<i>Fund Balance Beginning of Year</i>	56,926	56,926	56,926	0
Prior Year Encumbrances Appropriated	3,969	3,969	3,969	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$74,970</u>	<u>\$74,970</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recycling Demo Fund*  
*For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$23,400	\$23,400	\$23,400	\$0
Interest	169	169	507	338
<i>Total Revenues</i>	<u>23,569</u>	<u>23,569</u>	<u>23,907</u>	<u>338</u>
<b>Expenditures</b>				
Current:				
Basic Utility Services:				
Rubbish Recycling:				
Purchased Services	10,595	10,595	0	10,595
Capital Outlay	31,505	31,505	31,505	0
<i>Total Expenditures</i>	<u>42,100</u>	<u>42,100</u>	<u>31,505</u>	<u>10,595</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(18,531)	(18,531)	(7,598)	10,933
<b>Other Financing Sources</b>				
Transfers In	10,000	10,000	10,000	0
<i>Net Change in Fund Balance</i>	(8,531)	(8,531)	2,402	10,933
<i>Fund Balance Beginning of Year</i>	8,531	8,531	8,531	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$10,933</u>	<u>\$10,933</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tree Planting Grants Fund*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$15,000	\$15,000	\$34,100	\$19,100
Interest	2,500	2,500	4,935	2,435
<i>Total Revenues</i>	<u>17,500</u>	<u>17,500</u>	<u>39,035</u>	<u>21,535</u>
<b>Expenditures</b>				
Current:				
Housing and Community Development:				
Tree Planting:				
Purchased Services	0	34,650	29,370	5,280
Capital Outlay	80,140	80,140	17,066	63,074
Other	2,300	2,300	2,300	0
<i>Total Expenditures</i>	<u>82,440</u>	<u>117,090</u>	<u>48,736</u>	<u>68,354</u>
<i>Excess of Revenues Under Expenditures</i>	(64,940)	(99,590)	(9,701)	89,889
<b>Other Financing Sources</b>				
Transfers In	0	34,650	34,650	0
<i>Net Change in Fund Balance</i>	(64,940)	(64,940)	24,949	89,889
<i>Fund Balance Beginning of Year</i>	<u>64,940</u>	<u>64,940</u>	<u>64,940</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$89,889</u>	<u>\$89,889</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$4,500	\$4,500	\$955	(\$3,545)
Interest	526	526	995	469
<i>Total Revenues</i>	5,026	5,026	1,950	(3,076)
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Purchased Services	19,961	19,961	212	19,749
<i>Net Change in Fund Balance</i>	(14,935)	(14,935)	1,738	16,673
<i>Fund Balance Beginning of Year</i>	14,935	14,935	14,935	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$16,673</u>	<u>\$16,673</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Mandatory Drug Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$500	\$500	\$505	\$5
Interest	500	500	4,692	4,192
<i>Total Revenues</i>	1,000	1,000	5,197	4,197
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Purchased Services	79,771	79,771	34,194	45,577
<i>Net Change in Fund Balance</i>	(78,771)	(78,771)	(28,997)	49,774
<i>Fund Balance Beginning of Year</i>	78,771	78,771	78,771	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$49,774</u>	<u>\$49,774</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Vehicle Immobilization Fund*  
*For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$1,200	\$1,200	\$875	(\$325)
Interest	536	536	879	343
<i>Total Revenues</i>	1,736	1,736	1,754	18
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Purchased Services	15,100	15,100	0	15,100
<i>Net Change in Fund Balance</i>	(13,364)	(13,364)	1,754	15,118
<i>Fund Balance Beginning of Year</i>	13,364	13,364	13,364	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$15,118</u>	<u>\$15,118</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Brecksville Safety Town Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$1,500	\$1,500	\$2,415	\$915
Interest	85	85	243	158
Other	50	50	735	685
<i>Total Revenues</i>	<u>1,635</u>	<u>1,635</u>	<u>3,393</u>	<u>1,758</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Salaries and Wages	900	900	900	0
Purchased Services	1,000	1,000	700	300
Materials and Supplies	1,830	1,830	1,411	419
<i>Total Expenditures</i>	<u>3,730</u>	<u>3,730</u>	<u>3,011</u>	<u>719</u>
<i>Net Change in Fund Balance</i>	(2,095)	(2,095)	382	2,477
<i>Fund Balance Beginning of Year</i>	<u>2,095</u>	<u>2,095</u>	<u>2,095</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$2,477</u>	<u>\$2,477</u>



**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Police Pension Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$128,261	\$128,261	\$120,236	(\$8,025)
Intergovernmental	8,000	8,000	14,071	6,071
<i>Total Revenues</i>	136,261	136,261	134,307	(1,954)
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Fringe Benefits	136,261	136,261	134,307	1,954
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safety Helmet Donation Fund*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement:				
Materials and Supplies	<u>193</u>	<u>193</u>	<u>0</u>	<u>193</u>
<i>Net Change in Fund Balance</i>	(193)	(193)	0	193
<i>Fund Balance Beginning of Year</i>	<u>193</u>	<u>193</u>	<u>193</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$193</u></u>	<u><u>\$193</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Memorial Fund*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Donations	\$0	\$0	\$560	\$560
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Memorials:				
Materials and Supplies	9,683	9,683	0	9,683
<i>Net Change in Fund Balance</i>	(9,683)	(9,683)	560	10,243
<i>Fund Balance Beginning of Year</i>	9,683	9,683	9,683	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$10,243</u>	<u>\$10,243</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Taxes	\$199,562	\$199,562	\$196,385	(\$3,177)
Intergovernmental	23,000	23,000	22,983	(17)
<i>Total Revenues</i>	<u>222,562</u>	<u>222,562</u>	<u>219,368</u>	<u>(3,194)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Other	247,119	247,119	4,103	243,016
Debt Service:				
Principal Retirement	355,000	355,000	355,000	0
Interest and Fiscal Charges	286,637	286,637	286,637	0
Total Debt Service	<u>641,637</u>	<u>641,637</u>	<u>641,637</u>	<u>0</u>
<i>Total Expenditures</i>	<u>888,756</u>	<u>888,756</u>	<u>645,740</u>	<u>243,016</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(666,194)	(666,194)	(426,372)	239,822
<b>Other Financing Sources</b>				
Transfers In	437,280	437,280	437,280	0
<i>Net Change in Fund Balance</i>	(228,914)	(228,914)	10,908	239,822
<i>Fund Balance Beginning of Year</i>	<u>228,914</u>	<u>228,914</u>	<u>228,914</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$239,822</u>	<u>\$239,822</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II Fund*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$49,439	\$49,439	\$4,484	(\$44,955)
Interest	2,501	2,501	12,892	10,391
<i>Total Revenues</i>	<u>51,940</u>	<u>51,940</u>	<u>17,376</u>	<u>(34,564)</u>
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	350,481	350,481	5,912	344,569
Capital Outlay	14,965	14,965	6,007	8,958
Total Capital Outlay	365,446	365,446	11,919	353,527
Debt Service:				
Principal Retirement	45,170	45,170	45,170	0
<i>Total Expenditures</i>	<u>410,616</u>	<u>410,616</u>	<u>57,089</u>	<u>353,527</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(358,676)	(358,676)	(39,713)	318,963
<b>Other Financing Sources</b>				
Transfers In	141,535	141,535	141,535	0
<i>Net Change in Fund Balance</i>	(217,141)	(217,141)	101,822	318,963
<i>Fund Balance Beginning of Year</i>	202,176	202,176	202,176	0
Prior Year Encumbrances Appropriated	14,965	14,965	14,965	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$318,963</u>	<u>\$318,963</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Improvement Fund*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Municipal Income Tax	\$192,000	\$192,000	\$192,000	\$0
Interest	40,001	70,693	108,938	38,245
<i>Total Revenues</i>	<u>232,001</u>	<u>262,693</u>	<u>300,938</u>	<u>38,245</u>
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	842,448	842,448	17,448	825,000
Materials and Supplies	784	784	0	784
Capital Outlay	<u>2,018,653</u>	<u>2,049,345</u>	<u>1,669,563</u>	<u>379,782</u>
<i>Total Expenditures</i>	<u>2,861,885</u>	<u>2,892,577</u>	<u>1,687,011</u>	<u>1,205,566</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(2,629,884)	(2,629,884)	(1,386,073)	1,243,811
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,171,500	1,171,500	1,171,500	0
Transfers Out	<u>(71,905)</u>	<u>(71,905)</u>	<u>(71,905)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,099,595</u>	<u>1,099,595</u>	<u>1,099,595</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,530,289)	(1,530,289)	(286,478)	1,243,811
<i>Fund Balance Beginning of Year</i>	1,035,729	1,035,729	1,035,729	0
Prior Year Encumbrances Appropriated	<u>494,560</u>	<u>494,560</u>	<u>494,560</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$1,243,811</u>	<u>\$1,243,811</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Equipment Replacement Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$3,400	\$3,400	\$4,641	\$1,241
<b>Expenditures</b>				
Capital Outlay:				
Capital Outlay	<u>76,131</u>	<u>76,131</u>	<u>0</u>	<u>76,131</u>
<i>Net Change in Fund Balance</i>	(72,731)	(72,731)	4,641	77,372
<i>Fund Balance Beginning of Year</i>	<u>72,731</u>	<u>72,731</u>	<u>72,731</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$77,372</u></u>	<u><u>\$77,372</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recreation Expansion Fund*  
*For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$24,000	\$24,000	\$32,240	\$8,240
Interest	550	550	1,765	1,215
<i>Total Revenues</i>	24,550	24,550	34,005	9,455
<b>Expenditures</b>				
Capital Outlay:				
Materials and Supplies	37,855	37,855	14,369	23,486
Other	388	388	370	18
<i>Total Expenditures</i>	38,243	38,243	14,739	23,504
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,693)	(13,693)	19,266	32,959
<b>Other Financing Uses</b>				
Advances Out	(16,600)	(16,600)	(16,600)	0
<i>Net Change in Fund Balance</i>	(30,293)	(30,293)	2,666	32,959
<i>Fund Balance Beginning of Year</i>	30,293	30,293	30,293	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$32,959	\$32,959



**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Library Improvement Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$1,550	\$1,550	\$2,099	\$549
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	<u>34,437</u>	<u>34,437</u>	<u>54</u>	<u>34,383</u>
<i>Net Change in Fund Balance</i>	(32,887)	(32,887)	2,045	34,932
<i>Fund Balance Beginning of Year</i>	<u>32,887</u>	<u>32,887</u>	<u>32,887</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$34,932</u></u>	<u><u>\$34,932</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Sewer Improvement Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$4,101	\$4,101	\$5,601	\$1,500
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	56,135	56,135	0	56,135
Capital Outlay	40,700	40,700	0	40,700
<i>Total Expenditures</i>	<u>96,835</u>	<u>96,835</u>	<u>0</u>	<u>96,835</u>
<i>Net Change in Fund Balance</i>	(92,734)	(92,734)	5,601	98,335
<i>Fund Balance Beginning of Year</i>	<u>92,734</u>	<u>92,734</u>	<u>92,734</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$98,335</u></u>	<u><u>\$98,335</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Utility Improvement Fund*  
*For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Licenses and Permits	\$63,000	\$63,000	\$77,010	\$14,010
Interest	11,000	11,000	14,839	3,839
Other	100,000	0	0	0
<i>Total Revenues</i>	<u>174,000</u>	<u>74,000</u>	<u>91,849</u>	<u>17,849</u>
<b>Expenditures</b>				
Capital Outlay:				
Capital Outlay	545,385	445,385	19,319	426,066
Other	2,200	2,200	2,200	0
<i>Total Expenditures</i>	<u>547,585</u>	<u>447,585</u>	<u>21,519</u>	<u>426,066</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(373,585)	(373,585)	70,330	443,915
<b>Other Financing Uses</b>				
Transfers Out	(16,836)	(16,836)	(16,836)	0
<i>Net Change in Fund Balance</i>	(390,421)	(390,421)	53,494	443,915
<i>Fund Balance Beginning of Year</i>	387,294	387,294	387,294	0
Prior Year Encumbrances Appropriated	3,127	3,127	3,127	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$443,915</u>	<u>\$443,915</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Self Insurance Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$713,500	\$813,826	\$813,396	(\$430)
Interest	3,001	3,148	5,062	1,914
Other	2,000	3,233	3,032	(201)
<i>Total Revenues</i>	<u>718,501</u>	<u>820,207</u>	<u>821,490</u>	<u>1,283</u>
<b>Expenses</b>				
Purchased Services	113,556	113,556	112,223	1,333
Claims	637,995	739,701	727,350	12,351
<i>Total Expenses</i>	<u>751,551</u>	<u>853,257</u>	<u>839,573</u>	<u>13,684</u>
<i>Net Change in Fund Balance</i>	(33,050)	(33,050)	(18,083)	14,967
<i>Fund Balance Beginning of Year</i>	<u>33,050</u>	<u>33,050</u>	<u>33,050</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$14,967</u>	<u>\$14,967</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Cemetery Endowment Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$46	\$46	\$38	(\$8)
<b>Expenses</b>				
Materials and Supplies	541	541	0	541
Other	2,801	2,801	0	2,801
<i>Total Expenses</i>	<u>3,342</u>	<u>3,342</u>	<u>0</u>	<u>3,342</u>
<i>Net Change in Fund Balance</i>	(3,296)	(3,296)	38	3,334
<i>Fund Balance Beginning of Year</i>	<u>3,296</u>	<u>3,296</u>	<u>3,296</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,334</u></u>	<u><u>\$3,334</u></u>

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## **Statistical Section**

The following statistical tables reflect social and economic data, financial trends and fiscal capacity of the City.

**City of Brecksville, Ohio**  
*General Governmental Revenues by Source  
and Expenses/Expenditures by Function  
Last Ten Years*

	2000		1999	1998
	Full Accrual	Modified Accrual		
<b>Program Revenues</b>				
Charges for Services	\$1,370,499	N/A	N/A	N/A
Operating Grants and Contributions	653,787	N/A	N/A	N/A
<b>General Revenues</b>				
Taxes	15,808,324	14,872,585	14,463,984	13,452,239
Charges for Services	0	569,601	532,604	546,933
Licenses, Permits and Fees	0	376,390	317,020	271,021
Fines and Forfeitures	0	356,597	375,327	310,979
Intergovernmental	1,310,106	1,898,138	2,087,824	1,895,182
Special Assessments	0	535,262	495,518	479,277
Interest	950,457	973,121	655,703	461,111
Sales	0	0	20,519	23,033
Donations	0	11,227	50,785	50,111
Rent	0	75,186	50,351	48,677
Miscellaneous	248,960	245,914	200,843	361,336
<b>Total</b>	<u>\$20,342,133</u>	<u>\$19,914,021</u>	<u>\$19,250,478</u>	<u>\$17,899,899</u>
<b>Expenses/Expenditures</b>				
Current				
General Government: (2)			\$3,369,331	\$3,029,340
Legislative and Executive	\$3,478,288	\$3,393,415	N/A	
Judicial System	\$154,482	\$156,667	N/A	
Public Safety: (2)			4,457,722	4,411,141
Police	3,078,248	3,111,668	N/A	
Fire	1,533,443	1,505,903	N/A	
Public Health Services	96,675	93,325	103,603	90,101
Street Construction, Maintenance and Repair	4,486,001	2,478,337	2,313,386	2,289,444
Housing and Community Development	782,844	646,989	606,612	622,808
Basic Utility Services	2,019,430	1,289,244	1,182,446	1,104,936
Recreational Activities	1,343,632	1,151,375	1,122,847	1,032,279
Capital Outlay	0	5,369,478	4,278,188	2,606,384
Debt Service				
Principal Retirement	0	660,170	624,558	579,449
Interest and Fiscal Charges	686,151	689,069	646,856	600,691
<b>Total</b>	<u>\$17,659,194</u>	<u>\$20,545,640</u>	<u>\$18,705,549</u>	<u>\$16,366,573</u>

Source: City financial records

(1) Includes All Taxes

(2) 2000 was the first year subcategories were identified for general government and public safety.



1997	1996	1995	1994	1993	1992	1991
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A
11,907,637	11,815,080	11,016,700	10,041,953	9,430,177	8,665,227	8,292,193
556,004	542,863	553,612	398,608	262,149	317,451	123,193
281,453	295,622	136,572	604,544	401,429	530,296	181,420
297,455	305,126	293,938	284,666	391,497	304,395	317,570
1,630,733	2,301,107	2,067,550	1,445,232	1,527,246	927,630	1,128,702
407,245	402,673	418,822	440,371	413,090	368,379	590,066
327,063	254,490	288,133	259,068	300,609	210,097	403,255
58,848	46,846	75,242	0	0	0	0
62,512	41,825	4,693	0	0	0	0
72,889	56,523	70,209	0	0	0	0
59,987	39,189	244,751	174,235	346,127	105,461	195,117
<u>\$15,661,826</u>	<u>\$16,101,344</u>	<u>\$15,170,222</u>	<u>\$13,648,677</u>	<u>\$13,072,324</u>	<u>\$11,428,936</u>	<u>\$11,231,516</u>
\$2,864,953	\$2,926,802	\$2,414,468	\$2,216,611	\$1,912,868	\$1,789,119	\$1,790,897
4,048,103	3,870,920	3,320,271	3,106,765	3,078,668	3,099,785	2,793,544
94,558	77,667	214,724	579,919	411,360	437,720	306,622
1,995,451	2,059,219	1,922,744	2,713,783	1,642,372	1,550,229	1,914,316
527,055	396,906	375,437	586,861	979,380	460,393	227,473
1,162,420	1,058,603	1,064,734	1,446,829	1,973,813	1,336,577	2,666,624
1,054,206	933,192	958,375	775,826	610,860	337,001	161,731
1,499,830	2,177,856	4,040,695	81	118	2,981,236	4,383,255
572,244	585,118	608,655	589,618	603,685	506,772	449,386
593,253	606,569	630,969	611,234	625,815	525,351	465,861
<u>\$14,412,073</u>	<u>\$14,692,852</u>	<u>\$15,551,072</u>	<u>\$12,627,527</u>	<u>\$11,838,939</u>	<u>\$13,024,183</u>	<u>\$15,159,709</u>

**City of Brecksville, Ohio**  
*Real Property and Public Utility Tax Levies And Collections*  
*Last Ten Years*

Year	Current Levy (1)	Delinquent Levy	Total Levy	Current Collection (1)	Percent of Current Collections To Tax Levy	Delinquent Collection	Total Collections	Percent of Total Collections To Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Tax Levy
2000	\$3,707,702	\$93,935	\$3,801,637	\$3,579,270	96.54%	\$62,076	\$3,641,346	98.21%	\$108,391	2.85%
1999	3,668,131	146,678	3,814,809	3,622,337	98.75	102,732	3,725,069	101.55	88,473	2.32
1998	3,622,243	132,168	3,754,411	3,557,785	98.22	48,326	3,606,111	99.55	135,538	3.61
1997	3,282,149	107,427	3,389,576	3,205,601	97.67	35,202	3,240,803	98.74	124,759	3.68
1996	3,225,251	99,787	3,325,038	3,187,376	98.83	39,854	3,227,230	100.06	94,938	2.86
1995	3,201,707	93,531	3,295,238	3,136,991	97.98	34,246	3,171,237	99.05	93,531	2.84
1994	2,770,327	144,057	2,914,384	2,731,058	98.58	60,180	2,791,238	100.75	106,228	3.64
1993	2,720,469	156,896	2,877,365	2,680,478	98.53	54,544	2,735,022	100.53	129,404	4.50
1992	2,641,816	101,701	2,743,517	2,563,611	97.04	22,602	2,586,213	97.90	135,872	4.95
1991	2,270,922	87,555	2,358,477	2,215,277	97.55	43,461	2,258,738	99.46	97,554	4.14

Source: Cuyahoga County, Ohio; County Auditor

(1) Includes homestead/rollback taxes assessed locally but distributed through the State and reported as intergovernmental revenue.

(2) Includes penalties and interest, since by Ohio Law, they become part of tax obligation as assessment occurs.

**City of Brecksville, Ohio**  
*Personal Property Tax Levies And Collections*  
*Last Ten Years*

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Collections To Tax Levy	Delinquent Collection	Total Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (1)
2000	\$237,359	\$67,348	\$304,707	\$224,473	94.57%	\$12,668	\$237,141	99.91%	\$71,591
1999	243,380	62,049	305,429	242,928	99.81	6,282	249,210	102.40	55,615
1998	244,544	71,865	316,409	241,094	98.59	8,637	249,731	102.12	66,428
1997	282,281	80,182	362,463	281,275	99.64	6,556	287,831	101.97	61,562
1996	233,678	100,571	334,249	230,660	98.71	3,018	233,678	100.00	63,137
1995	213,790	103,474	317,264	209,496	97.99	4,293	213,789	100.00	103,474
1994	182,864	113,006	295,870	174,659	95.51	10,303	184,962	101.15	110,062
1993	174,912	99,613	274,525	169,924	97.15	6,210	176,134	100.70	98,379
1992	184,667	99,872	284,539	177,874	96.32	26,634	204,508	110.74	81,712
1991	179,475	71,581	251,056	156,227	87.05	6,890	163,117	90.89	91,792

Source: Cuyahoga County, Ohio; County Auditor

(1) Includes penalties and interest, since by Ohio Law, they become part of tax obligation as assessment occurs.

**City of Brecksville, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

Year	Real Property		Public Utility Property		Tangible Personal Property		Total		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	Ratio
2000	\$391,765,310	\$1,119,329,457	\$34,466,070	\$39,165,989	\$27,974,748	\$111,898,992	\$454,206,128	\$1,270,394,438	35.75%
1999	386,598,490	1,104,567,114	35,334,490	40,152,830	27,789,077	111,156,308	449,722,057	1,255,876,252	35.81
1998	376,944,390	1,076,983,971	35,441,760	40,274,727	32,077,445	128,309,780	444,463,595	1,245,568,479	35.68
1997	346,920,010	991,200,029	25,843,020	29,367,068	26,554,299	106,217,196	399,317,329	1,126,784,293	35.44
1996	340,516,200	972,903,429	26,291,450	29,876,648	24,021,325	96,085,300	390,828,975	1,098,865,376	35.57
1995	332,150,090	949,000,257	28,182,460	32,025,523	20,546,575	82,186,300	380,879,125	1,063,212,080	35.82
1994	284,504,820	812,870,914	26,788,860	30,441,886	19,434,765	77,739,060	330,728,445	921,051,861	35.91
1993	275,188,720	786,253,486	27,223,570	30,935,875	19,729,423	78,917,692	322,141,713	896,107,053	35.95
1992	266,634,510	761,812,886	27,311,740	31,036,068	18,785,565	75,142,260	312,731,815	867,991,214	36.03
1991	220,509,880	630,028,229	26,560,960	30,182,909	17,168,315	68,673,260	264,239,155	728,884,398	36.25

Source: Cuyahoga County, Ohio; County Auditor

(1) This amount is calculated based on the following percentages:  
 Real property is assessed at thirty-five percent of actual value.  
 Public utility is assessed at eighty-eight percent of actual value.  
 Tangible personal is assessed at twenty-five percent of actual value.

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

City of Brecksville											
Year	General	Bond Retirement	Police Pension	Fire Levy	Road Improvement Levy	Library Levy	Total City	Library and County	School	Joint Vocational School	Total
2000	\$3.51	\$0.00	\$0.30	\$3.40	\$1.00	\$0.49	\$8.70	\$16.70	\$65.30	\$2.00	\$92.70
1999	3.51	0.00	0.30	3.40	1.00	0.49	8.70	16.70	65.30	2.00	92.70
1998	3.51	0.00	0.30	3.40	1.00	0.59	8.80	16.70	65.40	2.00	92.90
1997	3.51	0.00	0.30	3.40	1.00	0.59	8.80	18.00	60.80	0.00	87.60
1996	3.51	0.00	0.30	3.40	1.00	0.59	8.80	18.00	62.50	0.00	89.30
1995	3.51	0.00	0.30	3.40	1.00	0.69	8.90	18.20	61.90	0.00	89.00
1994	3.51	0.00	0.30	3.40	1.00	0.69	8.90	17.80	57.90	0.00	84.60
1993	3.37	0.14	0.30	3.40	1.00	0.79	9.00	17.80	57.90	0.00	84.70
1992	3.37	0.14	0.30	3.40	1.00	0.79	9.00	17.80	57.90	0.00	84.70
1991	3.34	0.17	0.30	3.40	1.00	0.99	9.20	17.80	58.00	0.00	85.00

Source: Cuyahoga County, Ohio; County Auditor

**City of Brecksville, Ohio**

*Special Assessment Levies and Collections (1)*

*Last Ten Years*

Year	Current Assessments Levied	Current Assessments Collected	Percentage of Current Assessments Collected to Levy	Delinquent Assessments Collected	Percentage of Delinquent Assessments Collected to Current Levy	Total Assessments Collected	Percentage of Total Collections to Current Levy	Accumulative Delinquency (2)
2000	\$488,065	\$473,800	97.08%	\$36,818	7.54%	\$510,618	104.62%	\$14,639
1999	488,692	444,991	91.06	50,527	10.34	495,518	101.40	55,959
1998	489,415	468,977	95.82	10,300	2.10	479,277	97.93	52,809
1997	392,505	392,481	99.99	14,764	3.76	407,245	103.76	31,060
1996	393,724	385,808	97.99	16,865	4.28	402,673	102.27	42,381
1995	393,132	384,076	97.70	9,530	2.42	393,606	100.12	44,868
1994	393,880	386,937	98.24	4,315	1.10	391,252	99.33	67,326
1993	395,834	392,873	99.25	21,829	5.51	414,702	104.77	63,120
1992	394,779	367,433	93.07	1,057	0.27	368,490	93.34	72,620
1991	300,818	281,893	93.71	1,638	0.54	283,531	94.25	40,242

Source: Cuyahoga County, Ohio; County Auditor

(1) Includes only special assessments collected by the County for the retirement of debt.

(2) Includes penalties and interest, since by Ohio Law, they become part of tax obligation as assessment occurs.

**City of Brecksville, Ohio**  
*Ratio of Net General Bonded Debt to Assessed  
Value and Net Bonded Debt Per Capita  
Last Ten Years*

Year	Population	Net General Obligation Bonded Debt	Assessed Value	Ratio of Net Bonded Debt to Assessed Value	Net General Obligation Bonded Debt Per Capita
2000	13,382	\$5,339,386	\$454,206,128	1.18%	\$399.00
1999	12,535	5,685,488	449,722,057	1.26	453.57
1998	12,535	6,010,299	444,463,595	1.35	479.48
1997	12,535	6,154,184	399,317,329	1.54	490.96
1996	12,535	6,339,162	390,828,975	1.62	505.72
1995	12,061	6,502,696	380,879,125	1.71	539.15
1994	12,061	6,759,858	330,728,445	2.04	560.47
1993	12,061	6,955,821	322,141,713	2.16	576.72
1992	12,061	7,243,523	312,731,815	2.32	600.57
1991	11,818	4,273,694	264,239,155	1.62	361.63

Source: Cuyahoga Planning Commission  
Cuyahoga County, Ohio; County Auditor

**City of Brecksville, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2000*

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Total Assessed Property Value	<u>\$454,206,128</u>
Overall Debt Limitation (10 ½ % of Assessed Valuation)	<u>\$47,691,643</u>
Gross Indebtedness	13,678,172
Less: Special Assessments Bonds	(3,162,000)
OPWC Loans	(651,964)
Debt Service Fund Balance	<u>(239,822)</u>
Net Debt Within 10 1/2% Limitations	<u>9,624,386</u>
<i>Overall Legal Debt Margin Within 10 1/2% Limitations</i>	<u><u>\$38,067,257</u></u>
Unvoted Debt Limitation (5 1/2% of Assessed Valuation)	<u>\$24,981,337</u>
Gross Indebtedness	13,678,172
Less: Special Assessments Bonds	(3,162,000)
OPWC Loans	(651,964)
Debt Service Fund Balance	<u>(239,822)</u>
Net Debt Within 5 1/2% Limitations	<u>9,624,386</u>
<i>Unvoted Legal Debt Margin Within 5 1/2% Limitations</i>	<u><u>\$15,356,951</u></u>

Source: Cuyahoga County, Ohio; County Auditor



**City of Brecksville, Ohio**  
*Computation of Direct and Overlapping General Obligation Bonded Debt*  
*December 31, 2000*

	General Obligation Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City of Brecksville
City of Brecksville	\$5,579,208	100.00%	\$5,579,208
Cuyahoga County	231,044,636	1.78	4,112,595
Brecksville City Schools	33,505,000	59.23	19,845,012
RTA	<u>98,030,000</u>	1.78	<u>1,744,934</u>
	<u>\$368,158,844</u>		<u>\$31,281,748</u>

Source: Cuyahoga County, Ohio; County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the City by the assessed valuation of the political subdivision.

**City of Brecksville, Ohio**  
*Ratio of Annual Debt Service Expenditures For  
 General Bonded Debt to Total General Governmental Expenditures  
 Last Ten Years*

Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service To Total General Governmental Expenditures
2000	\$355,000	\$286,637	\$641,637	\$20,545,640	3.12%
1999	330,000	304,355	634,355	18,705,549	3.39
1998	320,000	321,020	641,020	16,366,573	3.92
1997	340,000	323,422	663,422	14,412,073	4.60
1996	235,000	430,445	665,445	14,692,852	4.53
1995	220,000	448,455	668,455	15,551,072	4.30
1994	205,000	465,155	670,155	12,627,527	5.31
1993	205,000	519,412	724,412	11,838,939	6.12
1992	95,000	186,157	281,157	13,024,183	2.16
1991	90,000	194,105	284,105	15,159,709	1.87

Source: City financial records

**City of Brecksville, Ohio**  
*Property Value, Construction and Bank Deposits*  
*Last Ten Years*

Year	Property Value (1)	Number of Building Permits	Dollar Value of Building Permits	Bank Deposits (in thousands)(2)
2000	\$391,765,310	929	\$32,891,302	\$61,942,764
1999	386,598,490	940	26,148,699	57,816,942
1998	376,944,390	982	18,849,006	58,904,596
1997	346,920,010	728	23,015,569	53,941,971
1996	340,516,200	780	23,649,978	27,068,211
1995	332,150,090	703	18,064,783	22,458,573
1994	284,504,820	740	25,313,314	20,885,453
1993	275,188,720	634	17,136,456	21,009,421
1992	266,634,510	1,176	18,564,015	19,379,280
1991	220,509,880	866	15,536,274	18,392,243

Sources: Cuyahoga County, Ohio; County Auditor  
City building permits reports  
Federal Reserve Bank of Cleveland

- (1) Represents total real property assessed value for the City
- (2) In 1997 Key Bank adopted a single charter causing a significant increase in recorded bank deposits

**City of Brecksville, Ohio**  
*Principal Taxpayers - Real and Tangible Personal Property*  
*December 31, 2000*

Taxpayer	Assessed Value	Percent of Assessed Value
Ohio Bell	\$9,119,360	2.17%
B. F. Goodrich Company	8,065,610	1.92
Grand Bay of Brecksville	6,511,980	1.55
Gateway Association III & IV	4,272,040	1.02
Treeline	3,123,440	0.74
CEI	2,769,660	0.66
Brecksville Shopping Center	2,620,840	0.62
FOGG - Snowville	2,321,490	0.55
Brecksville Corporate Center	2,096,080	0.50
South Point Association	2,040,400	0.49
<i>Totals</i>	<u>\$42,940,900</u>	<u>10.23%</u>
Real Property Assessed Valuation	\$391,765,310	
Tangible Personal Property Assessed Valuation	<u>27,974,748</u>	
Assessed Valuation	<u>\$419,740,058</u>	

Source: Cuyahoga County, Ohio; County Auditor

**City of Brecksville, Ohio**  
*Principal Taxpayers - Public Utility Property*  
*December 31, 2000*

<u>Taxpayer</u>	<u>Assessed Value</u>	<u>Percent of Assessed Value</u>
Cleveland Electric Illuminating Company	\$25,862,010	75.04%
East Ohio Gas Company	2,975,220	8.63
Ohio Bell Telephone	2,814,440	8.17
LCI International Telecom	487,820	1.42
Ameritech Service	392,360	1.14
AT&T Wireless PCS	211,060	0.61
Sprint Communications	202,870	0.59
GTE Mobilnet of Ohio	162,860	0.47
<i>Totals</i>	<u>\$33,108,640</u>	<u>96.06%</u>
Assessed Valuation	<u>\$34,466,070</u>	

Source: Cuyahoga County, Ohio; County Auditor

**City of Brecksville, Ohio**  
*Demographic Statistics*

Last Six Census		December 31, 2000	
Year	Population		
2000	13,382	Sex:	
		Male	5,994
		Female	5,824
1990	11,818	Median Age	41.6
1980	10,132	Total Households	4,816
1970	9,137	Persons Per Household	2.66
1960	5,435	Median Income	\$69,180
1950	2,664	Median Dollar Value of Housing Units	\$144,400

Source: U.S. Bureau of the Census and City Records

**City of Brecksville, Ohio**

*Miscellaneous Statistics*

*December 31, 2000*

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Year Founded	1811
Year of Incorporation	1921
Year Became a City	1960
Year of Adoption of Original City Charter	1956
Form of Government	Mayor and Seven Councilmen
Area-Square Miles	19.54

Election of November 2000:

Number of Registered Voters - Last General Election	9,570
Number of Votes Cast - Last General Election	6,552
Number of Votes Cast - Last General Election (Mayoral)	4,144
Percentage of Registered Votes Cast	68.47%

Fire Department:

Number of Stations	1
Number of Uniformed Employees:	
Full-Time	16
Part-Time	21
Number of Paramedics:	
Full-Time	16
Part-Time	8

Police Department:

Number of Stations	1
Number of Uniformed Employees:	
Full-Time	29
Part-Time	11
Number of Full-Time Dispatchers	5

Buildings:

Permits Issued	929
Estimated Cost of Construction	\$32,891,302

Parks and Recreation:

Number of Parks	3
Number of Ball Diamonds	8
Number of Running Tracks	3
Total Number of Playgrounds	2
Number of Golf Courses	2
Number of Tennis Courts	3
Number of Football Stadiums	1
Number of Full Size Soccer Fields	2

Source: City Records

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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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800-282-0370  
Facsimile 614-466-4490

**CITY OF BRECKSVILLE**

**CUYAHOGA COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 24, 2001**