

**Mary Taylor, CPA**  
Auditor of State



CITY OF BRECKSVILLE  
CUYAHOGA COUNTY

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

To the City Council:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Brecksville, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 14, 2010. 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 the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the City's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the City's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### Compliance and Other Matters

As part of reasonably assuring whether the City's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note a certain matter not requiring inclusion in this report that we reported to the City's management in a separate letter dated June 14, 2010.

We intend this report solely for the information and use of management, the audit committee, City Council and others within the City. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

June 14, 2010

**CITY OF BRECKSVILLE, OHIO**

**COMPREHENSIVE**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2009**

ISSUED BY THE DEPARTMENT OF FINANCE

Virginia Price, CPA,

FINANCE DIRECTOR



**City of Brecksville, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2009*  
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June 14, 2010

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

This report enables the City to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires cities reporting on a GAAP basis to file an annual report with the Auditor of State within 150 days of fiscal year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

State statutes require the City of Brecksville (the City) to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the City's financial statements as of December 31, 2009, and the Independent Accountants' Report on the basic financial statements is included in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the Independent Accountant's Report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

### ***Profile of the Government***

The City of Brecksville was founded in 1811. It was incorporated as a village under the laws of the State of Ohio in 1921 and attained City status in 1960 by virtue of its population exceeding 5,000. It is located in Cuyahoga County in northeastern Ohio, in the heart of rolling woodlands approximately fifteen miles south of the City of Cleveland. The City covers 19.54 square miles. In the year 2000 the U.S. Census Bureau reported that Brecksville had a population of 13,382.

The City of Brecksville operates under and is governed by its Charter, first adopted by the voters on November 6, 1956 and amended from time to time. The Charter provides for a Mayor-Council form of government. A nine-member Charter Review Commission reviews the Charter every ten years and did so in 2003.

Legislative authority is vested in a seven-member City Council which is elected at large and whose terms are staggered. Four Council members are elected at each regular municipal election in November of odd numbered years. Of the four elected, the three receiving the highest number of votes serve a term of four years and the fourth serves 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 business and the 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. The Mayor appoints, subject to approval of Council, the directors of the City's departments except for the Director of Finance, the Law Director, the City Engineer, 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 City. The Mayor is also the Safety Director and presides over the Mayor's Court.

In November of 2007, the mayor was re-elected to a sixth consecutive term and as such is the only mayor to be elected to six consecutive four-year terms since Brecksville became a village in 1921 and adopted a Mayor/City Council form of government.

The City's Service Department works hard to respond to the needs of the residents, providing curbside rubbish and recycling collection, street maintenance, snow removal and maintenance of all City lands, buildings and equipment. The Department is responsible for an annual, aggressive road repair and maintenance program.

Security of one's person and property is foremost on the minds of our full-time Police Department and Fire Department. Brecksville takes pride in its low crime rate and rapid response by both police and fire units.

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

### ***Profile of the City***

Residents have a variety of nearby transportation options because Brecksville is uniquely located "At the Center of It All." By automobile or by connections through downtown Cleveland on the Regional Transit Authority bus and rail lines, one can reach all areas of Cuyahoga County conveniently. State Routes 21 and 82 bisect Brecksville and there is easy access to Interstate Highways I-77, I-480 and I-80, which is the Ohio Turnpike. Amtrak cross-country rail service is available in downtown Cleveland, and Hopkins International Airport is located about fifteen miles from Brecksville.

For residents of Brecksville entertainment abounds just a short distance away. In downtown Cleveland, the Cleveland Browns of the National Football League play in their spectacular Browns Stadium. Progressive Field is the home of Major League Baseball's Cleveland Indians. The high flying Cleveland Cavaliers of the National Basketball Association play at Quicken Loans Arena which is also a venue for concerts by major recording artists, the circus, ice shows, and a variety of other professional attractions. Cleveland State University's Wolstein Center is home to the Cleveland State University Vikings and even more concerts and shows.

Residents have access to many cultural attractions such as the world-famous Cleveland Orchestra at Severance Hall, The Cleveland Museum of Art, The Great Lakes Science Center and the Rock n' Roll Hall of Fame and Museum. There are unique shopping areas such as Tower City Center and nightlife with dining in the Warehouse District and dining and entertainment on East 4<sup>th</sup> Street downtown and two concert venues in the "Flats" 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 Parma Community General Hospitals serve as emergency care facilities for our residents and visitors. The health care facilities are supported by our Fire Department's ambulances and staff of professional paramedics and EMTs. The Greater Cleveland area is known worldwide for excellence in health care.

Brecksville's wooded hills and ravines lace the area and help define its neighborhoods. As a result, every resident is close to natural beauty that has always been a hallmark of Brecksville living. Many neighborhoods are located next to the Brecksville Reservation of the Cleveland Metroparks and the Cuyahoga Valley National Park. The National Park averages 3.1 million visitors a year which is 11<sup>th</sup> on the list of the most visited National Parks in the country. Brecksville is unique among Cuyahoga County communities because one-third of the City is park land. The Brecksville Reservation of the Cleveland Metroparks offers 2,500 acres of park land with facilities for picnicking, softball, horseback riding, golf, hiking and cross-country skiing. A paved all-purpose fitness trail offers walking, biking, running or strolling by the beautiful scenery. Two ski areas are close by.

A sense of gracious living prevails from Public Square and its 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 Square, and nearby shopping malls complement local merchants.

The City of Brecksville provides many programs for all ages through its Recreation Department. Baseball, basketball, volleyball, swimming, golf, tennis, soccer, exercise classes, crafts and day camps are just some of the many programs for family fun, fitness and recreation. Recreational facilities include the 185-acre Blossom Hill recreational area with its gymnasium, playground, pavilion, baseball fields and soccer fields with a new state of the art synthetic turf soccer and lacrosse playing field opening in 2010. At City Hall there are three lighted baseball fields and three lighted tennis courts. Outdoor basketball courts are located on Stadium Drive. The 65,000 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 with facilities for catering.

Brecksville's \$10 million dollar, 46,000 square foot Human Services Center (attached to the Community Center) and expanded facilities for the Community Center opened its doors in 2006. The second floor of the new building houses the Community Center's vast new cardio-vascular fitness section. Headquartered in the new center is the Department of Human Services which maintains many programs including snow removal and a food bank for low income senior citizens. It coordinates the local Meals on Wheels program and provides free blood pressure and hearing screenings. The Human Services Center has a 30 foot by 50 foot warm water therapy exercise pool on the lower level and a full service kitchen with an accompanying large gathering area seating 120. A delicious and nutritious low cost lunch is served by volunteers every Thursday followed by a free movie, and an excellent breakfast is served on Tuesdays.

A quality education for our children is provided by the Brecksville-Broadview Heights City School District. The District earned the designation of "Excellent with Distinction" for the ninth consecutive year. It is the highest rating given by the Ohio Department of Education. Also, the class of 2009 earned the highest composite score on the ACT test in school history. Our high school was named to Newsweek Magazine's list of the country's 1,500 top public high schools. The Girls high school gymnastics team won its ninth state championship and sixth in a row in 2009. Brecksville is also home to the Cuyahoga Valley Career Center which is the area's vocational school for high school students which also provides a multitude of adult education programs.

### ***Local Economy***

The Brecksville City Administration and City Council are dedicated to the success of the downtown business district, and at the same time, and with the same enthusiasm, have promoted future growth and development of the City's industrial/office complex located on Brecksville's south side. Each day approximately 11,000 people come to work in Brecksville.

In an effort to better promote the economic advantages of remaining in or locating to Brecksville the City hired Frank Larose, Jr., a part time economic development director in late 2009.

The 110 acre Veterans Administration hospital (VA) property at Miller and Brecksville Roads will close in late 2011 as the VA will consolidate its operations at its location on the east side of Cleveland. The City has been working on a marketing development plan with its partner, "VetDev." The Dalad Group property, which is adjacent to the VA property, is also being considered for that redevelopment promotional package. The VA land is zoned office/laboratory. Although the loss of jobs at the VA will represent an approximate 10 percent (\$1.5 to \$1.7 million) loss to the City's income tax base, the Mayor and City Council have planned for this eventuality and it is anticipated that future revenues from the redevelopment plan will exceed current revenues.

A new development by the Geis Company, accessed by a new street, Katherine Boulevard is reaching fruition with a first building occupied by Applied Medical Technology, Inc. The Geis Company also completed a new facility for Stautzenberger College in the Brecksville Woods Corporate Park. Geis is bringing the Cleveland Clinic to Brecksville as well. With preliminary approval in 2009, construction will begin in 2010 on an 80,000 square foot data center.

An Ordinance providing for the issuance and sale of \$1.2 million notes, in anticipation of the issuance of bonds, to pay, in anticipation of the levy and collection of special assessments, the costs of improving Katherine Boulevard by acquiring land, the installation of storm sewers, sanitary sewers, waterlines and grading, draining, landscaping, curbing, paving and installing street lighting and related electrical lines and erosion control was passed by City Council at its May 5<sup>th</sup> meeting.

A skilled care facility will begin construction in 2010 on the site of the old motor hotel at 8757 Brecksville Road, just north of the square and adjacent to the Western Reserve Bank building.

In other economic development news the Clear Choice Lasik Eye Surgery Outpatient Surgical Center reached full operation in 2009. It is located at 7001 South Edgerton Road near I-77. In the spring of 2010 Akron Children's Hospital will open a pediatric primary care practice in the same building. With 12 examination rooms it will be headed by Brecksville pediatrician, Dr. Mark Evans. When fully staffed there will be three pediatricians, a registered nurse and five additional employees.

The City welcomed MedData to Snowville Road in the Orion Complex. The company employs 210 people and is a leader in providing revenue cycle management for emergency physicians coast to coast. MedData acquired Summit Healthcare of Brecksville and chose to remain here. MedData is also planning an expansion which will bring an additional 40 employees to the City.

With approval in 2009, construction will begin in 2010 for a headquarters building for True North, consolidating their Toledo and Youngstown offices. True North, a joint venture of the Lyden Company and Shell Oil, operates or supplies over 320 Shell franchised sites in Illinois, Ohio and Michigan, including a store in Brecksville.

In reference to all of the above, we are guarded, yet optimistic that we will continue to create new jobs even though we experienced a slight decline in our 2009 income tax base as a result of lost jobs.

In late 2008, the City recognized a decline in the national and local economy and knew that as a result tax collections would also decrease. Therefore, the City initiated a hiring freeze which has now affected every department. Vacancies created by retirement or any other reason have not been filled by hiring new personnel but rather the City reassigned job responsibilities within all departments. The City's current financial picture indicates the fact that no lay-offs are anticipated and we will continue to provide our employees with the salary and benefits promised through ordinance or collective bargaining. A four percent reduction in spending was consistent with the expected reduction of tax revenues. The City continues to pay down debt and anticipates retiring major capital bonds in 2012, including the remaining debt of the Community Center which opened in 1992.

## *Accomplishments*

The City of Brecksville's Finance Department was proud to receive its nineteenth Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2008.

In 2009, Sports Construction Group (SCG) of Brecksville began the installation of a synthetic turf field at the City's Blossom Recreation property. SCG relocated to an unoccupied building in Brecksville which it renovated with an attention-getting facade. The City and SCG are partners in the new field. SCG uses it as a demonstration field and the City uses the field for its soccer and lacrosse programs. One of SCG's more recent and glamorous projects was the installation of the playing field for the new Yankee Stadium.

Two decades ago Brecksville began its Citywide curbside recycling program. We take pride in how the program has grown into a major and quite successful partnership between City services and the residents. To honor 20 years of recycling the City adopted the slogan, "We're Still Going Green." Brecksville recycles nearly 45 percent of all rubbish collected, including metal, glass, newspapers, magazines, plastic containers and yard waste. In 2008, the City produced a recycling video to reinforce Brecksville's commitment to sustaining our environment and limiting the drain on our exhaustible natural resources. The video can be seen online at [brecksville.oh.us](http://brecksville.oh.us) in the Service Department section. The primary goal of the City's award-winning recycling program is to limit what we place in landfills and to conserve natural resources. Again in 2009, Brecksville received a state grant for its recycling program to purchase recycling bags.

In 2009, the City established "Shred Your Document Day." In the spring and fall two giant shredder trucks rolled into town and shredded more than ten tons of documents. Shredding day was open to residents and businesses alike at no charge. The Department of Human Services requested that participants bring canned goods for the City's "Food Pantry" program which distributes food to residents in need each month. The donated food filled a pickup truck.

In 2009, the City completed the Edgerton Road storm water system. Brecksville bought property in the neighboring City of Broadview Heights and constructed a three-acre detention basin and culverts across Tamarack Trail and storm sewer lines along Edgerton Road to prevent flooding. This effort is part of the City's master plan to mitigate flooding problems that peaked during a "100 year" rainstorm and subsequent flooding on June 22, 2006. An Ordinance providing for the issuance and sale of \$800,000 notes, in anticipation of the issuance of bonds for this project was passed by City Council at its May 5th meeting.

In 2009, the City purchased and planted 63 trees. This is an annual effort which leads to an annual and ongoing Tree City USA designation for the City. The City will be reimbursed for 30 of the trees by the Geis Company, the developer of the Katherine Boulevard development project off Miller Road as part of the City's development requirements.

The badly-needed major expansion, rejuvenation and re-routing of the parking area at the Community Center was completed. An ordinance providing for the issuance and sale of \$400,000 notes, in anticipation of the issuance of bonds, to pay the cost of improving the parking facility was passed by City Council at its May 5th meeting.

The City pays \$15,000 in annual dues to the Chemical Abuse Prevention Association (CAPA) and the student group, H.U.D.D.L.E., for a part time Drug Prevention Coordinator and staff to administer to our students, residents (including seniors) and employers within the City. CAPA is jointly funded by the Brecksville-Broadview Heights City School District, the City of Brecksville and the CARE Concerned Citizens Group. The CARE program entered its 28th year in 2009, attesting to the program's longevity and commitment.

The 27<sup>th</sup> Annual Yuletide Hunger Program and its companion program, Adopt-A-Family, distributed a two-week's supply of food to 137 families and Christmas gifts to many of those families with small children. The effort began in Brecksville in 1983 and now serves Brecksville residents and people in three adjoining communities.

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. This year's play was titled, "Old Man Frost & the Snow Maiden 'Ded Moroz & Snegurochka,'" which taught the children about a Russian Christmas. The Children's Christmas Play was the inspiration of former Mayor Jack A. Hruby, and since 1971 an original play has been produced most every 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. Also, the Service Department was once again responsible for creating beautiful holiday lighting displays at a variety of locations in the City.

The City negotiated with IGS Energy of Columbus to obtain our residents a natural gas fixed rate of \$6.74 per MCF. This rate was a considerable savings over the rate offered by NOPEC, the North East Ohio Public Energy Council which represents the residents of more than 130 cities in Northeast Ohio.

***In 2010:***

- The City is planning a major road program including the repaving of two-thirds of the length of Highland Drive which runs from Route 82 in mid town to the Summit County line to the south.
- The City will install a sanitary sewer along Snowville Road in 2010 or early 2011. In the future, the sewer will serve a planned home development in that area.
- The City is planning the use of Ohio Public Works funds for a sanitary sewer project on Riverview Road from the Preston Village development to Route 82. The area overlooks the Cuyahoga Valley National Park and the Cuyahoga River that flows to Lake Erie.
- The City is aggressively seeking grant money from the Northeast Ohio Public Energy Council to perform energy-saving improvements to City Hall and the historic 19<sup>th</sup> century Old Town Hall which is on the National Register of historic buildings. New cupolas and energy efficient windows are planned for both buildings.
- The City is actively preparing to celebrate its Bicentennial in 2011. A committee of more than 100 people is leading the way. A tentative list of Bicentennial events is listed on the City's website.

***Relevant Financial Policies***

By City ordinance, \$2,280,000 of total income tax proceeds are credited to the following capital projects funds: \$960,000 to the general municipal improvement fund, \$1,200,000 to the buildings and improvements fund, and \$120,000 to the road improvements fund. The remainder is credited to the general fund.

There are also ordinances in place to allocate 25 percent of all building permit fees collected into the recreation expansion fund and deposit sanitary sewer tap-in, septic conversion, and sanitary repair fees into the public utility improvement fund. Water connection permit fees are allocated to the water system maintenance and repair fund and the water system bond retirement fund based on a legislated schedule. These funds shall be used for future improvements of the City's water distribution system and any necessary debt funding thereof.

### *Awards and Acknowledgements*

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 year ended December 31, 2008. 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.

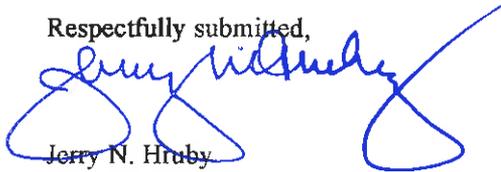
For fiscal year 2008 the City of Brecksville again prepared and distributed a Popular Annual Financial Report (PAFR) to all of its residents and businesses. The financial information for the PAFR is taken from the CAFR, but is presented in a much condensed and graphical format. Our goal is to better communicate the results of financial operations of the City in a reader friendly financial publication. The PAFR is submitted to the GFOA who determines eligibility for its Award of Outstanding Achievement in PAFR Reporting. The City's PAFR received this award for the third consecutive year. The City plans to continue preparation of PAFR reports as an efficient way to communicate to both current and prospective business and residents, its high level of services and finances.

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



Virginia Price, CPA  
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, 2008

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.



President

Executive Director

**City of Brecksville, Ohio**

*City Officials*

ELECTED OFFICIALS

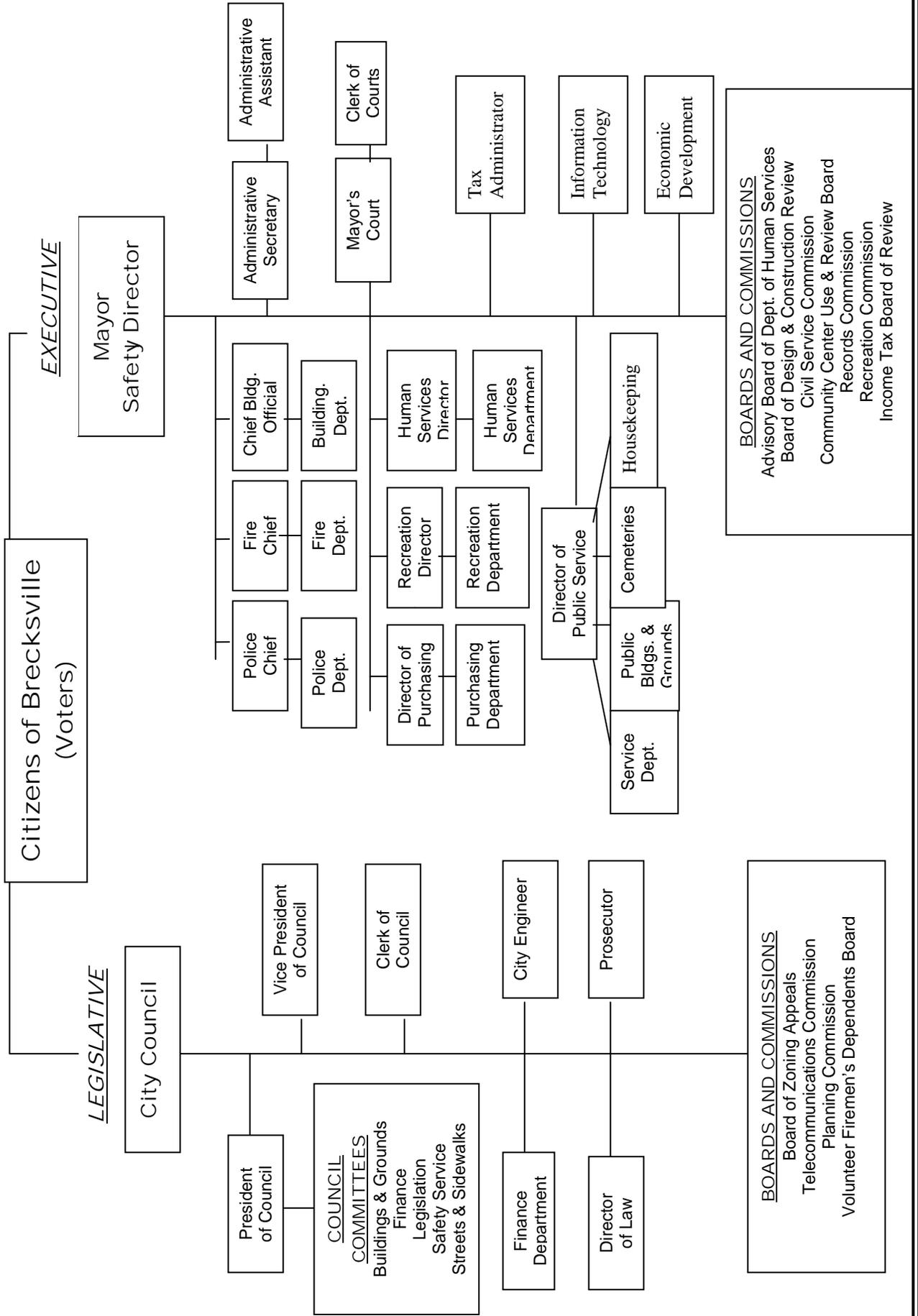
Mayor-Safety Director.....Jerry N. Hruby  
President of Council..... Larry J. Potla  
Vice-President of Council..... Gregory Skaljic  
Council Member..... Gerald F. Broski  
Council Member..... David J. Deuch  
Council Member.....Louis N. Carouse  
Council Member.....Nora L. Murphy  
Council Member.....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

APPOINTED OFFICIALS

Director of Finance.....Virginia Price  
Police Chief.....Dennis A. Kancler  
Fire Chief .....Edwin D. Egut  
Service Director..... Ron Weidig  
Director of Purchasing.....Donna Shirer  
Chief Building Official.....Scott Packard  
Clerk of Courts.....Shelley Kazimore  
Director of Recreation.....Thomas Tupa  
Director of Law.....Paul A. Grau  
Prosecutor .....Sergio I. Digeronimo  
City Engineer.....Victoria McCauley  
Clerk of Council.....Mary Scullin

# CITY OF BRECKSVILLE, OHIO

## ORGANIZATIONAL CHART



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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

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

To the City Council:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Brecksville, Cuyahoga County, Ohio (the City), as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Brecksville, Cuyahoga County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and the Fire Department funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2010, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules, and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 14, 2010

**City of Brecksville**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*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, 2009. 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, the basic financial statements, and the notes to the basic financial statements to enhance their understanding of the City's financial performance.

**Financial Highlights**

Key financial highlights for 2009 are as follows:

- The assets of the City of Brecksville exceeded its liabilities by \$82,166,833. This is an increase of \$775,420 over last year's net assets. Of this amount, \$6,771,495 is available to use to meet the government's ongoing obligations to citizens and creditors. This unrestricted balance is \$1,596,465 less than last year and is a reflection of continued investment in capital (restricted) assets while drawing down on the City's liquid assets.
- The City's return on assets was .74 percent. While this return is relatively low compared with previous years, it reflects the economy in general where decreased revenues, primarily investment income, special assessments, and charges for services, must be used to fund operating expenses.
- Total expenses of all City services were \$23,335,023 in 2009, a decrease of \$566,319 (2.37 percent) under 2008. This decrease includes reduced improvement expenses in the recreation department but primarily a reduction in employee costs due to a hiring freeze implemented in 2008.
- Total Liabilities decreased by \$3,864,154 or 14.28 percent from 2008. There are three primary reasons for this reduction. The first is no issuance of new bonds while annual debt service payments reduced outstanding bond balances by over one million. The second reason was a \$400,000 pay-off of notes issued for the Community Center parking lot. The third reason was the non-reissue of a \$1.9 million note originally issued for the Fitzwater Road renovation project which was subsequently downsized.
- Total Capital Assets increased by \$1,250,017 or 1.6 percent over 2008. This increase reflects on-going investment in storm drainage infrastructure in response to the flooding of 2006 and includes projects on Greenhaven Road, Edgerton Road and Fitzwater Road. Other capital investments included bank stabilization of Vaughn Road, a new Pool Pack at the Community Center, and improvements to Blossom facilities including a new soccer field.
- The cash balance at the end of 2009, in the General Fund of \$5,309,334, represents 120 days of operating expenditures for the City and is a reflection of its on-going viability.

**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 provide a detailed look at the City's specific financial conditions.

The statement of Net Assets and Statement of Activities provide 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 non-major funds presented in total in one column.

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*Management's Discussion and Analysis*  
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**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 considers all financial transactions and asks the question, "How did we do financially during 2009?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting method used by the private sector. This basis of 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 the City's capital assets also needs 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

A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. The City of Brecksville uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the City's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. 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 improvements, and road improvements.

**Governmental Funds** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. All City activities are reported in the governmental funds focusing on how money flows into and out of those funds and the balances left at year-end available for future spending. Our funds are reported using the modified accrual accounting method. The modified accrual method measures cash and all other financial assets 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 determine the level of financial resources that can be spent in the near future on residential services. Because the focus of governmental funds is narrower than that of the government-wide financial statements,

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it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

**Proprietary Fund** The City maintains a proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City's internal service fund accounts for medical and prescription drug self-insurance. The proprietary fund uses the accrual basis of accounting.

**Fiduciary Funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the City's programs. These funds use the accrual basis of accounting.

**The City of Brecksville as a Whole**

Recall that the Statement of Net Assets pictures the City as a whole. Table 1 provides a summary of the City's net assets for 2009 compared to 2008.

Table 1  
Net Assets

	Governmental Activities		
	2009	2008	Change
<b>Assets</b>			
Current and Other Assets	\$26,162,659	\$30,501,410	(\$4,338,751)
Capital Assets, Net	79,190,601	77,940,584	1,250,017
<i>Total Assets</i>	<u>105,353,260</u>	<u>108,441,994</u>	<u>(3,088,734)</u>
<b>Liabilities</b>			
Current and Other Liabilities	8,825,243	11,451,917	(2,626,674)
Long-Term Liabilities			
Due Within One Year	1,329,113	1,465,088	(135,975)
Due in More Than One Year	13,032,071	14,133,576	(1,101,505)
<i>Total Liabilities</i>	<u>23,186,427</u>	<u>27,050,581</u>	<u>(3,864,154)</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	63,486,515	60,276,377	3,210,138
Restricted for:			
Capital Projects	1,937,585	5,036,864	(3,099,279)
Debt Service	6,445,832	4,407,165	2,038,667
Fire Department	706,135	514,548	191,587
Community Center	361,444	538,139	(176,695)
Road Maintenance	570,816	589,223	(18,407)
Street Construction, Repair, and Maintenance	1,170,024	927,115	242,909
Other Purposes	716,987	734,022	(17,035)
Unrestricted	6,771,495	8,367,960	(1,596,465)
<i>Total Net Assets</i>	<u><u>\$82,166,833</u></u>	<u><u>\$81,391,413</u></u>	<u><u>\$775,420</u></u>

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Net assets may serve as a useful indicator of a government's financial position over time. In the case of the City of Brecksville, assets exceeded liabilities by \$82,166,833 at year end 2009. By far the largest portion of the City of Brecksville's net assets (77 percent) is its investment in capital assets including land, buildings, streets, water lines, storm water lines, and machinery net of related debt. The City uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the City of Brecksville's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The City's net assets increased during the current year. One contributing factor to this is the increase in capital assets. The City budgets \$190,000 per month from income tax revenues to provide future funding for specific building or infrastructure improvements. Another factor for this increase is that current and long-term liabilities decreased from 2008. Both of these decreases were due to the retirement of debt, including notes and bonds. At the end of 2009, the City's total liabilities to net asset ratio was 28 percent.

The City carefully invests its cash and equivalents in a variety of investment types with the primary focus being safety of principal, but with an attention to investment opportunities to increase yield. The Investment Board which consists of the Mayor, Finance Director and Law Director pay close attention to daily interest rates and long-term financial trends. The City realized \$505,734 in interest revenue. 2009's interest revenue is \$408,072 less than 2008's and is a direct result of a smaller cash balance, but even more so because of the historically low interest rates industry wide. Interest revenue is utilized as part of the City's plan to pay off short-term debt or pay for future projects or improvements.

Table 2 shows the changes in net assets for the year ended December 31, 2009 compared to 2008.

Table 2  
Changes in Net Assets

	Governmental Activities		
	2009	2008	Change
<b>Program Revenues</b>			
Charges for Services			
and Operating Assessments	\$1,729,403	\$2,390,584	(\$661,181)
Operating Grants and Contributions	1,251,461	737,213	514,248
Capital Grants and Contributions	300,000	0	300,000
<i>Total Program Revenues</i>	<u>3,280,864</u>	<u>3,127,797</u>	<u>153,067</u>
<b>General Revenues</b>			
Property Taxes	4,643,870	4,418,649	225,221
Income Taxes	13,833,625	13,829,364	4,261
Grants and Entitlements	1,355,899	1,856,007	(500,108)
Investment Earnings	505,734	913,806	(408,072)
Gain on Sale of Capital Assets	0	70,777	(70,777)
Miscellaneous	490,451	313,937	176,514
<i>Total General Revenues</i>	<u>20,829,579</u>	<u>21,402,540</u>	<u>(572,961)</u>
<i>Total Revenues</i>	<u>\$24,110,443</u>	<u>\$24,530,337</u>	<u>(\$419,894)</u>

(continued)

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Table 2 (continued)  
Changes in Net Assets

	Governmental Activities		
	2009	2008	Change
<b>Program Expenses</b>			
General Government:			
Legislative and Executive	\$6,097,065	\$6,102,755	(\$5,690)
Judicial	161,505	123,977	37,528
Public Safety:			
Police	4,560,315	4,276,131	284,184
Fire	2,096,299	2,241,102	(144,803)
Public Health and Social Services	1,195,863	126,790	1,069,073
Street Construction, Maintenance and Repair	3,994,538	4,499,947	(505,409)
Housing and Community Development	855,329	1,177,227	(321,898)
Basic Utility Services	1,704,663	2,081,050	(376,387)
Recreational Activities	1,976,407	2,498,487	(522,080)
Interest and Fiscal Charges	693,039	773,876	(80,837)
<i>Total Program Expenses</i>	<u>23,335,023</u>	<u>23,901,342</u>	<u>(566,319)</u>
<i>Change in Net Assets</i>	775,420	628,995	146,425
Net Assets Beginning of Year	81,391,413	80,762,418	628,995
Net Assets End of Year	<u>\$82,166,833</u>	<u>\$81,391,413</u>	<u>\$775,420</u>

**Governmental Activities**

Several revenue sources fund our governmental activities with City income tax being the largest contributor. The income tax rate of 2 percent was created by City Charter and became effective January 1990. This tax created by 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 2009 was \$13,833,625 which is virtually no change from 2008. While overall the poor economy kept many of our resident companies from expanding, most were able to continue with minimal cut backs. Making up the difference was withholding tax from Brecksville's veteran hospital which continued operating at full capacity for all of 2009 and larger than usual inheritance tax collections. The City enjoys an income tax base of numerous large and small businesses which provides stability in collections and insures that the City will be able to meet its financial needs even if the City loses one or more of the businesses. In addition, the City has an active economic development program which continually works on recruiting new establishments to the City while retaining its current businesses.

City income tax revenue of \$2,280,000 per year is earmarked for specific City improvements. \$80,000 per month, or \$960,000 per year, is allocated toward general municipal improvements. \$100,000 per month, or \$1,200,000 per year, is allocated toward building improvements. \$10,000 per month, or \$120,000 per year, is part of the funding designated for road improvements. These revenues are allocated by ordinance of City Council providing that a substantial portion of our income tax collections is designated for roads, City facilities and capital needs.

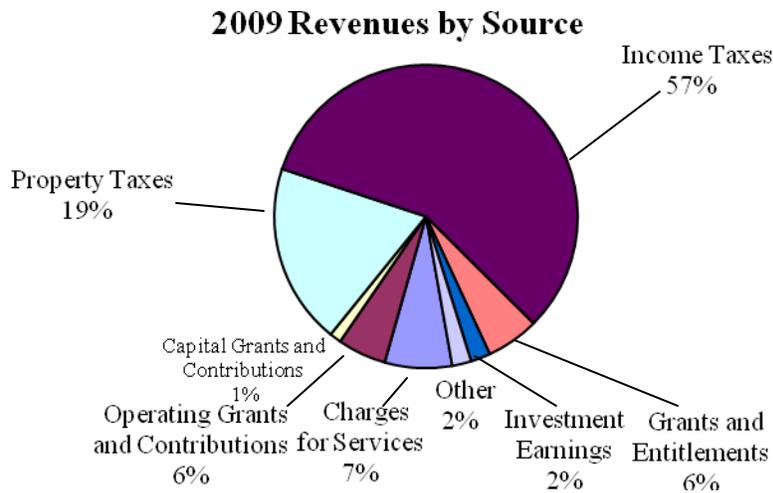
Property tax is the City's second largest revenue source. In 2009 the City recognized a slight increase in property tax collections. This increase was a result of Cuyahoga County providing advance payments in 2009 that would not normally be recognized until 2010. Additionally, property values in the City recognized

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only a 4 percent reduction overall, and no reduction in the collection rate. These factors combined provide a stable picture for future property tax collections. Charges for service revenue fell by \$661,181 in 2009 and consisted of many factors including expiring special assessments, lower recreation collections, reduced police fees, and reduction of vehicle license and gas taxes for the road program. A change in reporting for Fire Department intergovernmental revenues created an offsetting year to year reduction in general revenues grants and entitlements and increase in program revenue operating grants.

Of the \$24,110,443 in total revenue, income tax accounts for 57 percent of that total. Property taxes of \$4,643,870 accounts for 19 percent of total revenue, with program revenues, grants and entitlements, investment income and miscellaneous income accounting for the remaining 24 percent.



Public safety, including the police and fire departments, accounted for program expenses of \$6,656,614 which is a combined 29 percent of total expenses. Our Police Department continues to improve their 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. The police and fire departments live within their overtime budgets, which accounts for a small portion of the total cost of operating both departments.

The Fire Department is funded through Charter levy millage. All operating costs for maintaining the Fire Department 24 hours a day, 7 days a week are financed with this millage. In addition, a portion of the levied funds is budgeted toward capital improvements within the Fire Department.

The City's on-going commitment to infrastructure maintenance is reflected in the \$1,704,663 spent on utilities and \$3,994,538 spent on street construction and preservation. Combined, these two City services account for 24 percent of City expenses. These services include garbage removal, recycling, leaf pick-up, storm drainage, snow removal, street maintenance and vehicle upkeep.

Public Health and Social Services expenses include charges for county health programs and in 2009 now include cemetery maintenance and the human service department. As these two functions continued to expand, accounting for them within general government did not reflect their true nature.

Costs contained within the legislative category include all administrative, legal, engineering and income tax collection costs. The legislative category also contains all costs associated with maintenance of City lands and buildings as well as major supplies such as gasoline and utility costs.

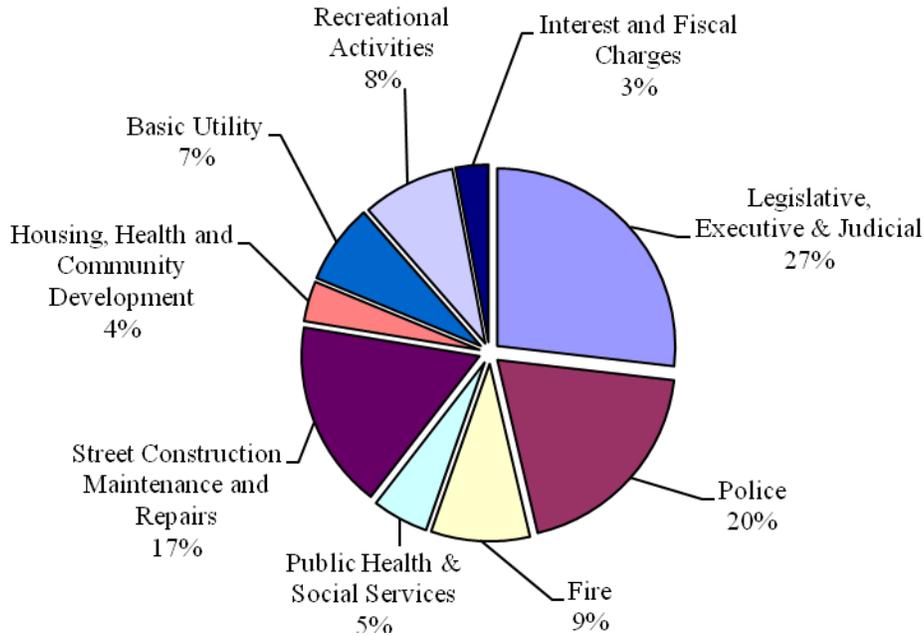
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Comparison with previous year's costs by function is made difficult for this year due to the reclassification between departments and the new process of allocating health care costs. While in the short run these accounting changes make comparison more difficult, in future years they will provide for more accurate cost classification.

Overall 2009 expenses decreased \$566,319 (2.37 percent) from 2008. The driving factor behind this reduction was the City-wide hiring freeze which reduced staffing in most major departments.

**2009 Expenses by Function**



**The City's Funds**

Information about the City's Governmental funds begins on page 16. These funds are accounted for using the modified accrual basis of accounting. All Governmental Funds had total revenue of \$23,370,697 and expenditures of \$25,958,723. The most significant fund is our general fund with an unreserved fund balance at year-end of \$5,932,199. With annual operating expenditures of \$16,094,267 and operating revenues of \$15,245,498 the General fund experienced operating losses of \$848,769. Combined with the other financing sources and uses, which is primarily transfers out to other funds, the fund realized a net \$1,856,355 reduction. This reduction can be attributed primarily to the loss of income tax revenues.

Another significant fund is the fire department fund with revenues of \$2,264,892 and expenditures of \$2,087,757, resulting in a net increase of \$177,135 in fund balance due to the fact that its primary revenue source, property tax, had a slight increase in 2009 while expenses were reduced by staffing reductions. The City has four other funds presented as major funds. These four funds are the special assessment bond retirement fund, the general municipal improvement fund, the buildings and improvements fund, and the road improvements fund. The funds have revenues of \$407,419, \$1,380,335, \$1,170,602, and \$129,744 with expenditures of \$469,038, \$1,887,553, \$297,875, and \$411,950, respectively. The general municipal improvement fund had transfers from other funds in the amount of \$225,000 for capital projects and a decrease in fund balance of \$282,218 due to substantial infrastructure investment and debt retirement. The buildings and improvements fund also had transfers out to other funds in the amount of \$1,160,438 to the general obligation bond retirement fund.

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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 2009, the City amended its general fund budget several times. The final budgeted revenues were \$1,000,000 higher than original budgeted revenues because the City prefers to take a conservative approach to its revenue projections and make necessary revisions after actual revenues become known. General Fund budget increases included income tax, inheritance tax, and intergovernmental as revenues were larger than originally anticipated. The large variance between final budget and actual expenditures was due to staffing reductions and other cost cutting measures implemented to weather the down economy. 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 general fund supports many of our major activities including the police department, recreation department, and most legislative and executive activities. The general fund is monitored closely, looking for possible revenue shortfalls or overspending by individual departments.

**Capital Assets and Debt Administration**

*Capital Assets*

Table 3  
 Capital Assets at Year End

	Governmental Activities	
	2009	2008
Land	\$7,108,903	\$7,108,903
Construction in Progress	4,805,705	4,969,330
Land and Improvements	2,827,767	2,648,381
Buildings and Improvements	18,694,586	19,366,497
Machinery and Equipment	4,848,484	4,043,668
Furniture and Fixtures	91,945	104,555
Infrastructure		
Roads	15,881,097	14,914,358
Sidewalks	828,299	918,048
Guardrails	44,558	47,240
Traffic Signals	1,615,525	1,722,854
Storm Sewer	5,709,030	5,215,123
Sanitary Sewer	9,782,729	9,848,629
Water Lines	6,951,973	7,032,998
Total Capital Assets	\$79,190,601	\$77,940,584

Total capital assets, net of depreciation, increased \$1,250,017 over 2008. The largest increase was \$966,739 of road improvements which included Fitzwater Road, Parkview Road, and Katherine Boulevard. An additional \$493,907 of storm sewer improvements were booked, and included both the Greenhaven and Edgerton Road projects.

As indicated by the steady increases in our capital assets, the City is committed to a long-term goal of rebuilding its infrastructure and facilities. We have a five year capital plan in place providing for rebuilding major residential streets, water, sewer and storm sewer lines, and adding additional facilities to complement our current structures. Use of grants and loans, as well as short-term notes, enable the City to improve its capital assets, and at the same time, maintain our fund levels. See note 9 for additional information on the City's capital assets.

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**Debt**

As of December 31, 2009, the City of Brecksville had the following bonds, notes, loans, and compensated absences outstanding:

Table 4  
 Outstanding Debt at Year End

	Governmental Activities	
	2009	2008
General Obligation Bonds	\$9,465,056	\$10,402,802
Special Assessment Bonds	3,467,090	3,754,221
Notes	2,400,000	5,000,000
OPWC Loans	601,527	655,411
Compensated Absences	827,511	786,230
Total	\$16,761,184	\$20,598,664

The General Obligation Bond Retirement bonds are composed of two Community Center Bonds, one for \$624,819 and one for \$485,000, a Human Services Facility Bond of \$4,694,436 and the 2005 Tree Farm Property Bond for \$3,660,801. On November 7, 1989, effective January 1, 1990, voters passed a ½ percent City income tax increase (from 1½ percent to 2 percent with 100 percent credit). The ½ percent 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 of income tax proceeds 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 Bonds consist of Old Royalton Road Water Main, Oakhurst-Fitzwater Sanitary Sewer Refunding, Southpointe Parkway, Four Seasons Sewer and Water, the Service Road Sewer and Water, Route 21/Hilton/Whitewood Sewer and Storm, and Route 21 Access Road 2005. 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, and Oakhurst-Fitzwater Sanitary Sewer. In 2004 the City refunded the Community Center Improvement Bonds of 1992. The bonds were reissued along with \$6,000,000 of new bonds for the Human Service Facility project.

The OPWC Loans are paid semi-annually from the Issue II Fund and will be paid in full in the year 2027. The City's overall debt decreased in 2009 by \$3,837,480, primarily due to the retirement of a \$5,000,000 note, partially offset by the issuance of a \$2,400,000 various purpose improvement note. The City's overall legal ten and one-half percent debt limitation (voted and unvoted) on December 31, 2009 was \$54.88 million. The aggregated outstanding debt subject to the ten and one half percent limitation is \$9.4 million. The difference of \$45.06 million between the maximum issuable amount and the outstanding amount represents the aggregate principal amount of additional voted and unvoted nonexempt debt which the City may issue without exceeding the ten and one-half percent limitation. See Note 15 and Note 16 for additional information on the City's debt.

**Current Financial Related Activities**

The City of Brecksville is continues to remain financially strong even in light of the current economic recession. While the City has seen a slight reduction in revenue over the past two years, it has implemented measures to try to offset those declining revenues. 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 we built our

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Community Center, acquired the 83-acre Blossom property, and expanded our Municipal Parking Lot, Service Department and recreational playing fields. The current addition to our Community Center building provides additional space for recreational activities and a diverse operations center for our Human Services department including classrooms, meeting rooms, food service facilities and a physical therapy pool. The 102 acre tree farm property provides opportunities for additional recreational and cemetery use and includes the addition of a new state of the art soccer field installed this year.

The City monitors its fund balances, particularly the general fund, to insure that adequate balances are in place to safeguard future years. In particular, the general fund balance is compared to forty-five percent of the previous years expenses in accordance with rating agency standards.

For many years the City has reduced its health care costs by operating a self-funded insurance program and joining a group rating workers' compensation program. While the cost increases for medical insurance are unavoidable in today's environment, the City is working diligently to maintain a high level of coverage for its employees at the lowest cost possible. In 2004, the City created a health care cost committee comprised of representatives from all departments to address the issue of rising health care and develop strategies to minimize increases. In 2009, the City's health care expenses increased 27 percent compared to 2007. However calculation of the five year moving average indicates an annual increase of 2 percent per year over the past five years with no change in benefit coverage. Starting in 2010 the City has negotiated a three year agreement with Medical Mutual to lock in lower administrative fees.

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 enables us to spend less than the revenues we receive.

The City of Brecksville has committed itself to financial excellence and a landmark designation in 2001 greatly enhanced that status. Moody's Investors Service assigned an Aa1 credit rating to the City of Brecksville's General Bonds. Brecksville became one of only six cities in Ohio with the coveted Aa1 rating. Less than three percent of communities nationwide have achieved an Aa1 rating. Only two Ohio cities are rated AAA. In 2005, Moody's renewed this rating when reviewing the City in relation to its new bond issue. In its report Moody's said, "We expect the City's financial operations to remain sound, given conservative fiscal management and the support of healthy reserves."

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 prepared a Popular Annual Financial Report (PAFR) for the first time for the year ended December 31, 2006. The financial information for this report is taken from the Comprehensive Annual Financial Report and condensed into a ten page reader friendly financial publication. The report was submitted to the GFOA where it received an Award for Outstanding Achievement. The City has subsequently prepared PAFRs for both 2007 and 2008 and received awards for both. Our commitment to our residents has always been one of full disclosure of the financial position of the City and work to make that information available to them. The City's website [www.brecksville.oh.us](http://www.brecksville.oh.us) contains both the CAFR and PAFR as well as other financial information related to revenue, expenditures, and property and income tax.

### **Contacting the City's Finance Department**

This financial report is designed to provide our citizens, taxpayers, creditors and investors with a general overview of the City's finances and demonstrate the City's accountability for all money it receives, spends, and invests. Please direct any questions about this report or financial information inquiries to Finance Director Virginia Price, City of Brecksville, 9069 Brecksville Road, Brecksville, Ohio 44141, email [vprice@brecksville.oh.us](mailto:vprice@brecksville.oh.us) or telephone 440-526-4351.

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## Basic Financial Statements

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**City of Brecksville, Ohio**

*Statement of Net Assets*

*December 31, 2009*

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	Governmental Activities
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$13,815,022
Cash and Cash Equivalents in Segregated Accounts	22,949
Materials and Supplies Inventory	286,075
Accounts Receivable	46,343
Accrued Interest Receivable	45,380
Intergovernmental Receivable	886,149
Prepaid Items	81,809
Municipal Income Taxes Receivable	2,692,135
Property Taxes Receivable	4,482,442
Deferred Charges	87,260
Special Assessments Receivable	3,717,095
Nondepreciable Capital Assets	11,914,608
Depreciable Capital Assets, Net	67,275,993
	<hr/>
<i>Total Assets</i>	105,353,260
	<hr/>
<b>Liabilities</b>	
Accounts Payable	84,989
Contracts Payable	433,045
Retainage Payable	113,428
Accrued Wages	511,784
Intergovernmental Payable	401,220
Matured Compensated Absences Payable	22,252
Deferred Revenue	4,218,463
Accrued Interest Payable	65,391
Claims Payable	182,412
Notes Payable	2,400,000
Vacation Benefits Payable	392,259
Long-Term Liabilities:	
Due Within One Year	1,329,113
Due In More Than One Year	13,032,071
	<hr/>
<i>Total Liabilities</i>	23,186,427
	<hr/>
<b>Net Assets</b>	
Invested in Capital Assets, Net of Related Debt	63,486,515
Restricted for:	
Capital Projects	1,937,585
Debt Service	6,445,832
Fire Department	706,135
Community Center	361,444
Road Maintenance	570,816
Street Construction, Repair and Maintenance	1,170,024
Other Purposes	716,987
Unrestricted	6,771,495
	<hr/>
<i>Total Net Assets</i>	\$82,166,833
	<hr/> <hr/>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2009

	Expenses	Program Revenues			Net (Expense)
		Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets
					Governmental Activities
<b>Governmental Activities</b>					
General Government:					
Legislative and Executive	\$6,097,065	\$403,381	\$21,673	\$300,000	(\$5,372,011)
Judicial System	161,505	22,352	35	0	(139,118)
Public Safety:					
Police	4,560,315	185,652	39,224	0	(4,335,439)
Fire	2,096,299	794	387,424	0	(1,708,081)
Public Health and Social Services	1,195,863	6,327	33	0	(1,189,503)
Street Construction, Maintenance and Repair	3,994,538	73,991	794,864	0	(3,125,683)
Housing and Community Development	855,329	45,320	189	0	(809,820)
Basic Utility Services	1,704,663	107,303	4,002	0	(1,593,358)
Recreational Activities	1,976,407	884,283	4,017	0	(1,088,107)
Interest and Fiscal Charges	693,039	0	0	0	(693,039)
<i>Total Governmental Activities</i>	<u>\$23,335,023</u>	<u>\$1,729,403</u>	<u>\$1,251,461</u>	<u>\$300,000</u>	<u>(20,054,159)</u>
<b>General Revenues</b>					
Property Taxes Levied for:					
General Purposes					1,919,648
Fire Department					1,859,488
Streets					546,908
Police Department					164,072
Debt Service					153,754
Municipal Income Taxes Levied for:					
General Purposes					11,743,625
Capital Outlay					2,090,000
Grants and Entitlements not Restricted to Specific Programs					
					1,355,899
Investment Earnings					505,734
Miscellaneous					490,451
<i>Total General Revenues</i>					<u>20,829,579</u>
Change in Net Assets					775,420
<i>Net Assets Beginning of Year</i>					<u>81,391,413</u>
<i>Net Assets End of Year</i>					<u><u>\$82,166,833</u></u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2009*

	General	Fire Department	Special Assessment Bond Retirement	General Municipal Improvement	Buildings and Improvements	Road Improvements
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$5,309,334	\$757,587	\$417,115	\$2,089,091	\$425,429	\$218,664
Cash and Cash Equivalents						
In Segregated Accounts	22,949	0	0	0	0	0
Materials and Supplies Inventory	150,804	83,505	0	0	0	0
Accounts Receivable	46,343	0	0	0	0	0
Interfund Receivable	224,000	0	0	0	0	0
Accrued Interest Receivable	45,380	0	0	0	0	0
Intergovernmental Receivable	389,680	119,294	0	0	0	0
Prepaid Items	81,641	168	0	0	0	0
Municipal Income Taxes Receivable	2,502,135	0	0	80,000	100,000	10,000
Property Taxes Receivable	1,912,516	1,852,580	0	0	0	0
Special Assessments Receivable	0	0	3,717,095	0	0	0
<i>Total Assets</i>	<u>\$10,684,782</u>	<u>\$2,813,134</u>	<u>\$4,134,210</u>	<u>\$2,169,091</u>	<u>\$525,429</u>	<u>\$228,664</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$71,672	\$2,178	\$0	\$1,361	\$0	\$0
Contracts Payable	51,838	1,807	0	338,234	0	0
Retainage Payable	0	0	0	113,428	0	0
Notes Payable	0	0	0	2,400,000	0	0
Accrued Wages	405,125	73,230	0	0	0	0
Interfund Payable	0	0	0	156,007	0	67,993
Accrued Interest Payable	0	0	0	18,957	0	286
Matured Compensated Absences Payable	22,252	0	0	0	0	0
Intergovernmental Payable	181,589	98,163	0	0	0	0
Deferred Revenue	3,672,718	1,971,874	3,717,095	0	0	0
<i>Total Liabilities</i>	<u>4,405,194</u>	<u>2,147,252</u>	<u>3,717,095</u>	<u>3,027,987</u>	<u>0</u>	<u>68,279</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	347,389	143,612	0	515,761	1,820	0
Unreserved						
Undesignated, Reported in:						
General Fund	5,932,199	0	0	0	0	0
Special Revenue Funds	0	522,270	0	0	0	0
Debt Service Funds	0	0	417,115	0	0	0
Capital Projects Funds (Deficit)	0	0	0	(1,374,657)	523,609	160,385
<i>Total Fund Balances (Deficit)</i>	<u>6,279,588</u>	<u>665,882</u>	<u>417,115</u>	<u>(858,896)</u>	<u>525,429</u>	<u>160,385</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,684,782</u>	<u>\$2,813,134</u>	<u>\$4,134,210</u>	<u>\$2,169,091</u>	<u>\$525,429</u>	<u>\$228,664</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, 2009*

Other Governmental Funds	Total Governmental Funds		
		<b>Total Governmental Fund Balances</b>	\$11,004,414
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
\$3,915,875	\$13,133,095	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	79,190,601
0	22,949	Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
51,766	286,075	Property Taxes	263,979
0	46,343	Intergovernmental	733,476
0	224,000	Municipal Income Taxes	1,470,084
0	45,380	Special Assessments	3,717,095
377,175	886,149	Total	6,184,634
0	81,809		
0	2,692,135	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.	499,515
717,346	4,482,442	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(46,148)
0	3,717,095	Vacation benefits payables is not expected to be paid with expendable available financial resources and therefore are not reported in the funds.	(392,259)
<u>\$5,062,162</u>	<u>\$25,617,472</u>	In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	87,260
\$9,778	\$84,989	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
41,166	433,045	General Obligation Bonds	(9,465,056)
0	113,428	Special Assessment Bonds	(3,467,090)
0	2,400,000	OPWC Loans	(601,527)
33,429	511,784	Compensated Absences	(827,511)
0	224,000	Total	(14,361,184)
0	19,243	<i>Net Assets of Governmental Activities</i>	<u>\$82,166,833</u>
0	22,252		
121,468	401,220		
<u>1,041,410</u>	<u>10,403,097</u>		
1,247,251	14,613,058		
145,073	1,153,655		
0	5,932,199		
2,347,360	2,869,630		
81,119	498,234		
<u>1,241,359</u>	<u>550,696</u>		
3,814,911	11,004,414		
<u>\$5,062,162</u>	<u>\$25,617,472</u>		

**City of Brecksville, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2009*

	General	Fire Department	Special Assessment Bond Retirement	General Municipal Improvement	Buildings and Improvements	Road Improvements
<b>Revenues</b>						
Property Taxes	\$1,902,737	\$1,843,107	\$0	\$0	\$0	\$0
Municipal Income Taxes	10,745,856	0	0	880,000	1,100,000	110,000
Charges for Services	95,167	0	0	0	0	0
Licenses and Permits	298,214	0	0	0	0	0
Fines and Forfeitures	271,077	0	0	0	0	0
Intergovernmental	1,409,597	383,296	0	300,000	0	0
Special Assessments	0	0	407,419	14,696	0	6,404
Interest	183,960	37,004	0	118,638	20,602	13,340
Donations	3,460	0	0	0	0	0
Rentals	0	0	0	0	0	0
Miscellaneous	335,430	1,485	0	67,001	50,000	0
<i>Total Revenues</i>	<u>15,245,498</u>	<u>2,264,892</u>	<u>407,419</u>	<u>1,380,335</u>	<u>1,170,602</u>	<u>129,744</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	5,819,602	0	0	0	0	0
Judicial System	162,232	0	0	0	0	0
Public Safety:						
Police	4,283,791	0	0	0	0	0
Fire	19,288	2,087,757	0	0	0	0
Public Health and Social Services	910,160	0	0	0	0	0
Street Construction, Maintenance and Repair	1,765,043	0	0	0	0	0
Housing and Community Development	880,807	0	0	0	0	0
Basic Utility Services	2,253,344	0	0	0	0	0
Recreational Activities	0	0	0	0	0	0
Capital Outlay	0	0	0	1,803,102	297,875	408,416
Debt Service:						
Principal Retirement	0	0	287,000	0	0	0
Interest and Fiscal Charges	0	0	182,038	84,451	0	3,534
<i>Total Expenditures</i>	<u>16,094,267</u>	<u>2,087,757</u>	<u>469,038</u>	<u>1,887,553</u>	<u>297,875</u>	<u>411,950</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(848,769)</u>	<u>177,135</u>	<u>(61,619)</u>	<u>(507,218)</u>	<u>872,727</u>	<u>(282,206)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	17,414	0	0	0	0	0
Transfers In	0	0	0	225,000	0	0
Transfers Out	(1,025,000)	0	0	0	(1,160,438)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,007,586)</u>	<u>0</u>	<u>0</u>	<u>225,000</u>	<u>(1,160,438)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(1,856,355)</u>	<u>177,135</u>	<u>(61,619)</u>	<u>(282,218)</u>	<u>(287,711)</u>	<u>(282,206)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>8,135,943</u>	<u>488,747</u>	<u>478,734</u>	<u>(576,678)</u>	<u>813,140</u>	<u>442,591</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,279,588</u>	<u>\$665,882</u>	<u>\$417,115</u>	<u>(\$858,896)</u>	<u>\$525,429</u>	<u>\$160,385</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*  
*General Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$1,684,625	\$1,684,625	\$1,902,737	\$218,112
Municipal Income Taxes	11,120,000	11,460,000	11,596,495	136,495
Charges for Services	65,000	65,000	55,951	(9,049)
Licenses and Permits	313,600	313,600	323,203	9,603
Fines and Forfeitures	255,000	255,000	268,806	13,806
Intergovernmental	1,167,439	1,767,439	1,770,267	2,828
Interest	200,000	200,000	240,656	40,656
Donations	2,300	2,300	3,460	1,160
Rentals	2,400	2,400	11,150	8,750
Miscellaneous	240,000	300,000	335,430	35,430
<i>Total Revenues</i>	15,050,364	16,050,364	16,508,155	457,791
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,739,838	6,783,566	6,190,273	593,293
Judicial System	180,058	180,058	165,295	14,763
Public Safety:				
Police	4,726,385	4,721,281	4,297,865	423,416
Fire	44,559	44,559	19,288	25,271
Public Health and Social Services	963,285	978,507	925,641	52,866
Street Construction, Maintenance and Repair	1,852,586	1,987,175	1,767,395	219,780
Housing and Community Development	996,668	1,003,632	936,917	66,715
Basic Utility Services	2,509,974	2,430,838	2,290,180	140,658
<i>Total Expenditures</i>	18,013,353	18,129,616	16,592,854	1,536,762
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(2,962,989)	(2,079,252)	(84,699)	1,994,553
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	20,000	20,000	17,414	(2,586)
Transfers Out	(297,000)	(1,025,000)	(1,025,000)	0
<i>Total Other Financing Sources (Uses)</i>	(277,000)	(1,005,000)	(1,007,586)	(2,586)
<i>Net Change in Fund Balance</i>	(3,239,989)	(3,084,252)	(1,092,285)	1,991,967
<i>Fund Balance Beginning of Year</i>	5,695,895	5,695,895	5,695,895	0
Prior Year Encumbrances Appropriated	430,475	430,475	430,475	0
<i>Fund Balance End of Year</i>	\$2,886,381	\$3,042,118	\$5,034,085	\$1,991,967

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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$1,631,831	\$1,716,831	\$1,843,107	\$126,276
Intergovernmental	454,094	489,094	383,296	(105,798)
Interest	40,000	40,000	37,004	(2,996)
Miscellaneous	0	0	1,485	1,485
<i>Total Revenues</i>	2,125,925	2,245,925	2,264,892	18,967
<b>Expenditures</b>				
Current:				
Public Safety:				
Fire	2,532,019	2,667,948	2,302,386	365,562
<i>Net Change in Fund Balance</i>	(406,094)	(422,023)	(37,494)	384,529
<i>Fund Balance Beginning of Year</i>	634,602	634,602	634,602	0
Prior Year Encumbrances Appropriated	16,867	16,867	16,867	0
<i>Fund Balance End of Year</i>	<u>\$245,375</u>	<u>\$229,446</u>	<u>\$613,975</u>	<u>\$384,529</u>

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Fund*  
*December 31, 2009*

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	Internal Service Fund - Insurance
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$681,927
<b>Liabilities</b>	
Claims Payable	182,412
<b>Net Assets</b>	
Unrestricted	\$499,515

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, 2009*

	Internal Service Fund - Insurance
<b>Operating Revenues</b>	
Charges for Services	\$499,256
Miscellaneous	21,262
<i>Total Operating Revenues</i>	520,518
<b>Operating Expenses</b>	
Purchased Services	2,972
Claims	360,764
<i>Total Operating Expenses</i>	363,736
<i>Operating Income</i>	156,782
<b>Non-Operating Revenues</b>	
Interest	20,659
<i>Change in Net Assets</i>	177,441
<i>Net Assets Beginning of Year</i>	322,074
<i>Net Assets End of Year</i>	\$499,515

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Cash Flows*  
*Proprietary Fund*  
For the Year Ended December 31, 2009

	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	\$500,000
Cash Received from Other Operating Sources	21,262
Cash Payments to Suppliers for Goods and Services	(3,032)
Cash Payments for Claims	(282,474)
<i>Net Cash Provided by Operating Activities</i>	235,756
<b>Cash Flows from Investing Activities</b>	
Interest	20,659
<i>Net Increase In Cash and Cash Equivalents</i>	256,415
<i>Cash and Cash Equivalents Beginning of Year</i>	425,512
<i>Cash and Cash Equivalents End of Year</i>	\$681,927
 <b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>	
<i>Operating Income</i>	\$156,782
Adjustments:	
Decrease in Accounts Receivable	744
Decrease in Accounts Payable	(60)
Increase in Claims Payable	78,290
<i>Net Cash Provided by Operating Activities</i>	\$235,756

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2009*

	<u>Private Purpose Trust</u>	
	<u>Cemetery</u>	<u>Agency</u>
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	<u>\$3,279</u>	<u>\$576,921</u>
<b>Liabilities</b>		
Undistributed Monies	0	\$20,923
Deposits Held and Due to Others	<u>0</u>	<u>555,998</u>
<i>Total Liabilities</i>	<u>0</u>	<u>\$576,921</u>
<b>Net Assets</b>		
Held in Trust for Cemetery	279	
Endowments	<u>3,000</u>	
<i>Total Net Assets</i>	<u>\$3,279</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, 2009*

	Private Purpose Trust
	Cemetery
<b>Additions</b>	
Interest	\$107
<b>Deductions</b>	
Materials and Supplies	0
<i>Change in Net Assets</i>	107
<i>Net Assets Beginning of Year</i>	3,172
<i>Net Assets End of Year</i>	\$3,279

See accompanying notes to the basic financial statements

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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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 the seven Council members are elected at large for staggered terms. Four Council members are elected at each regular municipal election in November of odd numbered years. Of the four elected, the three receiving the highest number of votes serve a term of four years and the fourth serves a term of two years.

***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 consists of all funds, departments, boards and agencies that are not legally separate from the City. For the City of Brecksville, this includes the agencies and departments that provide the following services: police and fire protection, emergency medical, parks and recreation, planning, zoning, human services, 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; or the City is obligated for the debt of the organization. Component units may also include organizations for which the City authorizes the issuance of debt, or the levying of taxes, or determines the budget. There are no component units included as part of this report.

The City participates in one insurance purchasing pool, the Ohio Association of Public Treasurers rating pool and two jointly governed organizations, the Southwest Council of Governments and the Northeast Ohio Public Energy Council. A jointly governed organization is managed by representatives from each of the governments that create the organization, but there is neither ongoing financial interest nor responsibility on the part of the participating governments. These organizations are discussed in Note 17 and 18 to the basic 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 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 internal service fund unless those pronouncements conflict with or contradict GASB pronouncements. The more significant of the City's accounting policies are described below.

***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, 2009*

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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 fund is eliminated to avoid “doubling up” revenues and expenses. These statements usually distinguish between those activities of the City that are governmental and those that are considered business-type. The City, however, has no business-type activities.

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 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. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

***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 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 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.

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

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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**General Municipal Improvement 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.

**Buildings and Improvements Fund** The buildings and improvement capital projects fund accounts for City income tax to be used for the acquisition, construction, or improvement of major capital facilities.

**Road Improvements 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 the determination of operating income, 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** Internal service funds 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's only internal service fund is a health fund that accounts for prescription drug and hospital/medical claims of the City employees.

**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 an individual family's burial plots in the City's cemetery through an endowment. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City's agency funds account for donations from citizens held for and used by senior citizens for home visitations, street opening fees, and deposits pledged by contractors.

### **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. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total 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 (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.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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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 fund 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.

The private purpose trust fund is reported using a flow of economic resources measurement focus.

***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; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified 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 year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current 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 year for which the taxes are levied. (See Note 7) Revenue from grants, entitlements and donations is recognized in the 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 (including gasoline tax and motor vehicle license fees), grants, fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 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.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
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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.

***Cash and Cash Equivalents***

To improve cash management, cash received by the City is pooled. Individual fund integrity is maintained through the City's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents".

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

Investments are reported at fair value which is based on quoted market prices.

During 2009, investments were limited to federal home loan mortgage corporation notes and the State Treasury Asset Reserve of Ohio (STAROhio).

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, 2009.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue is distributed to all funds. Interest revenue credited to the general fund during 2009 amounted to \$183,960, none of which was assigned from other funds.

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 presented on the financial statements as cash equivalents.

***Inventory***

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies.

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***Capital Assets***

The City's only capital assets are general capital assets. General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital 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.

**City of Brecksville, Ohio**  
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All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The City was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The City maintains a capitalization threshold of \$5,000. 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.

All reported capital assets are depreciated except for land and construction in progress. 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:

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

The City's infrastructure consists of roads, sidewalks, guardrails, traffic signals, storm sewers, sanitary sewers, and water lines and includes infrastructure acquired prior to December 31, 1980.

***Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables." Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***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.

On the governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employee who has accumulated unpaid leave is paid.

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

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

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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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 and long-term loans are recognized as a liability on the governmental fund financial statements when due.

***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. Fund balance reserves have been established for encumbrances.

***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the City, these revenues are charges for services for self-insurance programs. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

***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 enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes include law enforcement, court computerization, recycling, tree planting and natureworks.

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

***Internal Activity***

Transfers between governmental activities are eliminated on the government wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

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.

***Bond Issuance Costs***

Bond issuance costs for underwriting fees and bond insurance for the community center refunding bonds and human services facility general obligation bonds are being amortized using the straight-line method over the life of the bonds on the government-wide statements. The straight-line method of amortization is

**City of Brecksville, Ohio**  
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not materially different from the effective-interest method. On the governmental financial statements, issuance costs are reported as an expenditure in the fiscal year in which the bonds are issued. Bond issuance costs are generally paid from bond proceeds.

As permitted by State Statute, the City paid bond issuance costs from the bond proceeds and therefore does not consider that portion of the debt to be capital-related debt. That portion of the debt was offset against the unamortized bond issuance costs which were included in the determination of unrestricted net assets. Reporting both within the same element of net assets prevents one classification from being overstated while another is understated by the same amount.

***Bond Premium***

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are received in the year the bonds are issued.

***Deferred Loss on Refunding***

The difference between the reacquisition price (funds required to refund the old debt) of the Community Center refunding bonds and the net carrying amount of the old debt, the deferred amount (loss) on refunding, is being amortized as a component of interest expense. The accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as part of the general obligation bonds payable on the statement of net assets.

***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.

***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.

***Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount Council may appropriate. The appropriations ordinance is Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of budgetary control is at the personal services and other object level within each department for all funds. Budgetary modifications may only be made by ordinance of the City Council at the legal level of control.

**City of Brecksville, Ohio**  
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The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Finance Director. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original and final appropriations were enacted by Council.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Council during the year.

**Note 3 – Change in Accounting Principle**

For fiscal year 2009, the City has implemented Governmental Accounting Standard Board (GASB) Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments”, Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments”, Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”, Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, Statement No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, and Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies”.

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the City’s financial statements.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the City’s financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the City’s financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants’ and auditing literature into the GASB’s accounting and financial reporting literature for state and local governments. The statement’s guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the City’s financial statements.

**City of Brecksville, Ohio**  
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GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the City's financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the City's financial statements.

#### **Note 4 – Accountability**

At December 31, 2009 the general municipal improvement capital projects fund and the police pension special revenue fund had individual fund deficits in the amounts of \$858,896 and \$62,161, respectively. The deficits are caused by the recognition of expenditures on the modified accrual basis of accounting. The general fund is liable for the deficits in these funds and provides transfers when cash is required, not when accruals occur.

#### **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. Investments reported at cost (budget) rather than fair value (GAAP).

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Adjustments necessary to convert the results of operations at the end of the year on the GAAP basis to the Budget basis are as follows:

	Net Change in Fund Balance	
	General and Fire Department Special Revenue Funds	
	General	Fire Department
GAAP Basis	(\$1,856,355)	\$177,135
Net Adjustment for Revenue Accruals	1,312,955	0
Beginning Fair Value Adjustment for Investments	(53,548)	0
Ending Fair Value Adjustment for Investments	3,250	0
Net Adjustment for Expenditure Accruals	(2,588)	(71,017)
Encumbrances	(495,999)	(143,612)
Budget Basis	<u>(\$1,092,285)</u>	<u>(\$37,494)</u>

**Note 6 – Deposits and Investments**

The City has chosen to follow State statutes and 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.

Inactive deposits are monies identified as not required for use within the current five 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 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 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 securities listed above;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;

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6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations;
7. The State Treasurer's investment pool (STAROhio); and
8. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred eighty days in an amount not to exceed 25 percent of the interim monies available for investment at any one time.

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.

Investments are reported at fair value. As of December 31, 2009, the City had the following investments:

	Maturity Less Than One Year
Federal Home Loan Mortgage Corporation Notes	\$999,750
STAROhio	4,533
Total Portfolio	\$1,004,283

**Interest Rate Risk** arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The City's investment policy addresses interest rate risk by requiring that the City's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments, thereby avoiding that need to sell securities on the open market prior to maturity and by investing operating funds primarily in short-term investments. The City investment policy also limits security purchases to those that mature in five years unless specifically matched to a specific cash flow.

**Credit Risk** is addressed by the City's investment policy by the requirements that all investments are authorized by Ohio Revised Code and that the portfolio be diversified both by types of investment and issuer. All investments of the City carry a rating AAA by Standard & Poor's. Ohio law requires that investments in commercial paper are limited to notes rated at the time of purchase to the highest classification established by two nationally recognized standard rating services.

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**Concentration of Credit Risk** is defined by the Governmental Accounting Standards Board as five percent or more in the securities of a single issuer. The City's investment policy requires diversification of the portfolio but does not indicate specific percentage allocations. 99.55 percent of the City's investments are in Federal Home Loan Corporation Notes.

### **Note 7 – Receivables**

Receivables at December 31, 2009, consisted primarily of municipal income taxes, property and other taxes, accounts (billings for user charged services and court fines), special assessments, interfund, and intergovernmental receivables arising from grants, entitlements and shared revenues. No allowance for doubtful accounts has been recorded because uncollectible amounts are expected to be insignificant. All receivables except for special assessments and delinquent property taxes are expected to be collected within one year.

Special assessments expected to be collected in more than one year amount to \$3,417,095 in the special assessments bond retirement fund. At December 31, 2009 the amount of delinquent special assessments was \$28,095.

#### ***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 2009 for real and public utility property taxes represents collections of the 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) is for 2009 taxes.

2009 real property taxes are levied after October 1, 2009 on the assessed value as of January 1, 2009, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

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.

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. 2009 public utility property taxes which became a lien on December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax revenue received during 2009 (other than public utility property tax) represents the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Payments 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.

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The full tax rate for all City operations for the year ended December 31, 2009, was \$8.50 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Category	Assessed Value
Real Estate:	
Residential/Agricultural	\$487,768,500
Other Real Estate	104,494,650
Tangible Personal Property	
Public Utility	15,167,690
General	4,678,850
Total Assessed Values	\$612,109,690

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 represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2009 and for which there is an enforceable legal claim. In the general, fire department, road maintenance, bond retirement and police pension funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period are not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

***Income Tax***

The City levies a municipal income tax of two percent on substantially all income earned 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, \$2,280,000 of total income tax proceeds are credited to the following capital projects funds: \$960,000 to the general municipal improvement fund, \$1,200,000 to the buildings and improvements fund, and \$120,000 to the road improvements fund.

**City of Brecksville, Ohio**  
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***Intergovernmental Receivables***

A summary of the intergovernmental receivables follows:

<b>Governmental Activities</b>	
Homestead and Rollback	\$292,269
Local Government	179,872
Excise Tax	175,488
Gasoline Tax	84,981
Inheritance Tax	76,356
Auto Registration	45,267
Permissive Tax	16,770
Other	15,146
	<hr/>
Total	<u><u>\$886,149</u></u>

**Note 8 – Interfund Transfers and Balances**

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2009 consisted of the following:

Transfer To	Transfers From			Totals
	General	Buildings and Improvements	Other Governmental	
General Municipal Improvement	\$225,000	\$0	\$0	\$225,000
Other Governmental Funds	800,000	1,160,438	45,737	2,006,175
<i>Total All Funds</i>	<u>\$1,025,000</u>	<u>\$1,160,438</u>	<u>\$45,737</u>	<u>\$2,231,175</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. A transfer from the general fund to the community center fund of \$800,000 was to fund its operations. Transfers from the general fund to the general municipal improvement fund of \$225,000, was to fund capital infrastructure projects. To provide funds for loan payments, transfers totaling \$45,737 were made to the issue II fund from the public utility improvement fund and the road maintenance fund. The general bond retirement fund is funded for loan payment obligations from the buildings and improvements fund. In 2009, this amount was \$1,160,438.

***Interfund Balances***

The general municipal improvement and road improvements major capital projects funds had interfund payable balances of \$156,007 and \$67,993, respectively, and the general fund had an interfund receivable balance of \$224,000 due to the issuance of a manuscript bond.

The manuscript bond represents a special assessment bond that was issued on August 13, 2008, at 5.05 percent. This bond is due on December 1, 2025, and was used for construction of an access road off Route 21. The manuscript bond was issued by the City and purchased by the general fund.

**City of Brecksville, Ohio**  
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**Note 9 – Capital Assets**

A summary of changes in capital assets during 2009 follows:

<b>Governmental Activities</b>	Balance 12/31/2008	Additions	Deductions	Balance 12/31/2009
<i>Capital Assets not being Depreciated:</i>				
Land	\$7,108,903	\$0	\$0	\$7,108,903
Construction in Progress	4,969,330	3,219,203	(3,382,828)	4,805,705
<b>Total Capital Assets not being Depreciated</b>	<b>12,078,233</b>	<b>3,219,203</b>	<b>(3,382,828)</b>	<b>11,914,608</b>
<i>Capital Assets being Depreciated:</i>				
Land and Improvements	3,337,842	354,418	(76,839)	3,615,421
Buildings and Improvements	27,787,359	17,686	(34,060)	27,770,985
Machinery and Equipment	9,746,301	1,463,563	(334,502)	10,875,362
Furniture and Fixtures	266,254	0	0	266,254
Infrastructure:				
Roads	34,964,906	1,862,298	0	36,827,204
Sidewalks	3,589,949	0	0	3,589,949
Guardrails	425,927	0	0	425,927
Traffic Signals	2,314,614	0	0	2,314,614
Storm Sewers	7,182,662	575,881	0	7,758,543
Sanitary Sewers	12,725,631	49,408	0	12,775,039
Water Lines	9,469,758	0	0	9,469,758
<b>Total Capital Assets being Depreciated</b>	<b>111,811,203</b>	<b>4,323,254</b>	<b>(445,401)</b>	<b>115,689,056</b>
<i>Less Accumulated Depreciation:</i>				
Land and Improvements	(689,461)	(162,050)	63,857	(787,654)
Buildings and Improvements	(8,419,090)	(682,680)	25,371	(9,076,399)
Machinery and Equipment	(5,702,633)	(651,642)	327,397	(6,026,878)
Furniture and Fixtures	(161,699)	(12,610)	0	(174,309)
Infrastructure:				
Roads	(20,052,320)	(893,787)	0	(20,946,107)
Sidewalks	(2,671,901)	(89,749)	0	(2,761,650)
Guardrails	(378,687)	(2,682)	0	(381,369)
Traffic Signals	(591,760)	(107,329)	0	(699,089)
Storm Sewers	(1,967,539)	(81,974)	0	(2,049,513)
Sanitary Sewers	(2,877,002)	(115,308)	0	(2,992,310)
Water Lines	(2,436,760)	(81,025)	0	(2,517,785)
<b>Total Accumulated Depreciation</b>	<b>(45,948,852)</b>	<b>(2,880,836)*</b>	<b>416,625</b>	<b>(48,413,063)</b>
<b>Total Capital Assets being Depreciated, Net</b>	<b>65,862,351</b>	<b>1,442,418</b>	<b>(28,776)</b>	<b>67,275,993</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$77,940,584</b>	<b>\$4,661,621</b>	<b>(\$3,411,604)</b>	<b>\$79,190,601</b>

**City of Brecksville, Ohio**  
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\*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$214,027
Public Safety:	
Police	253,040
Public Health Services	307,014
Street Construction, Maintenance and Repair	1,188,537
Housing and Community Development	36,496
Basic Utility Services	566,250
Recreational Activities	315,472
Total Depreciation Expense	<u>\$2,880,836</u>

**Note 10 – Contingencies**

***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 the terms and conditions specified in the grant agreements and are 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, 2009.

***Litigation***

There are four lawsuits pending against the City and none contain monetary claims, so there is no pending liability at this time.

**Note 11 – Other Employee Benefits**

***Compensated Absences***

The criteria for determining vacation and sick leave benefits 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 6.46 hours per pay for firefighters and 4.61 hours per pay for all other employees. Sick leave accumulation is limited to 120 days for police and unlimited for all others. Upon retirement or death, an employee can be paid thirty-three percent of accumulated, unused sick leave.

***Dental Insurance***

The City provides dental benefits to employees through Assurant. The family and single premiums for 2009 were \$85.36 and \$27.55, respectively.

**City of Brecksville, Ohio**  
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**Note 12 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Plan Description – The City participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability and survivor benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 10.1 percent.

The City's 2009 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the City's contribution was 17.63 percent of covered payroll. For the period January 1 through March 31, a portion of the City's contribution equal to 7.0 percent of covered payroll was allocated to fund the post-employment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the City of 14.0 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The City's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008, and 2007 were \$528,136, \$462,707, and \$508,847, respectively; 93.00 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the Member-Directed Plan for 2009 were \$11,619 made by the City and \$8,300 made by plan members.

***Ohio Police and Fire Pension Fund***

Plan Description – The City contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing multiple-employer defined benefit pension plan. 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 are codified in Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. That report may be obtained by writing to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164.

**City of Brecksville, Ohio**  
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Funding Policy – Plan members are required to contribute 10.0 percent of their annual covered salary, while employers are required to contribute 19.5 percent for police officers and 24.0 percent for firefighters. The City’s contributions to OP&F for police and firefighters were \$287,975 and \$204,702 for the year ended December 31, 2009, \$287,133 and \$208,926 for the year ended December 31, 2008, and \$278,290 and \$200,787 for the year ended December 31, 2007. 69.31 percent for police and 69.17 percent for firefighters has been contributed for 2009. The full amount has been contributed for 2008 and 2007.

**Note 13 – Postemployment Benefits**

***Ohio Public Employees Retirement System***

Plan Description – Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). State Statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.63 percent. Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The amount of employer contributions which were allocated to fund post-employment health care was 7.0 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The City’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$381,884, \$462,707, and \$388,928, respectively; 93.00 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

**City of Brecksville, Ohio**  
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The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

***Police and Firemen's Disability and Pension Fund***

Plan Description – The City contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored health care program, a cost-sharing multiple-employer defined post-employment health care plan administered by OP&F. OP&F provides health care benefits including coverage for medical, prescription drugs, dental, vision, Medicare Part B Premium reimbursement and long-term care to retirees, qualifying benefit recipients and their eligible dependents.

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 45.

The Ohio Revised Code allows, but does not mandate OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the Ohio Revised Code.

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. That report may be obtained by writing to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F defined benefit pension plan. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5 percent and 24.0 percent of covered payroll for police and fire employers, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24.0 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OP&F maintains funds for health care in two separate accounts. One for health care benefits under an IRS Code Section 115 trust and one for Medicare Part B reimbursements administrated as an Internal Revenue Code 401(h) account, both of which are within the defined benefit pension plan, under the authority granted by the Ohio Revised Code to the OP&F Board of Trustees.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For the year ended December 31, 2009, the employer contribution allocated to the health care plan was 6.75 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

The OP&F Board of Trustees also is authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

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The City's contributions to OP&F which were allocated to fund post-employment health care benefits for police and firefighters were \$152,458 and \$80,101 for the year ended December 31, 2009, \$152,011 and \$81,754 for the year ended December 31, 2008, and \$147,330 and \$78,569 for the year ended December 31, 2007. 69.31 percent has been contributed for police and 69.17 percent has been contributed for firefighters for 2009. The full amount has been contributed for 2008 and 2007.

**Note 14 – Risk Management**

***Property and Liability***

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 2009, the City contracted with several companies for various types of insurance as follows:

<u>Company</u>	<u>Type of Coverage</u>	<u>Coverage Amount</u>
Wichert Insurance Services	Blanket Building/Contents	\$42,123,694
	Crime	250,000
	Public Officials Liability	1,000,000
	General Liability	1,000,000
	Garage Keepers Liability	120,000
	Auto	1,000,000
	Umbrella Liability	10,000,000
Curtis Insurance Services	Law Enforcement	1,000,000

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.

***Workers' Compensation***

The City participates in the Ohio Association of Public Treasurers rating pool (See Note 17). The intent of the OAPT is to achieve the benefit of a reduced premium for the participants, foster safer working environments and foster cost-effective claims management by virtue of its grouping and representation with other participants. The workers' compensation experience rating of the participating cities is calculated as one experience and a common premium rate is applied to all cities in the OAPT. Each participant pays its workers' compensation premium to the State based on the rate for the OAPT group rather than its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings of the OAPT. 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 OAPT. Participation in the OAPT is limited to cities that can meet the OAPT's selection criteria. The firm of Integrated Consulting Services provides administrative, cost control and actuarial services to the OAPT.

***Employee Insurance Benefits***

The City manages employee prescriptions and health benefits on a self-insured basis. The employee health benefit plan provides basic health coverage through Medical Mutual, the third-party administrator of the program, which reviews and pays the claims. A specific excess loss coverage insurance (stop-loss) policy with Medical Mutual covers claims in excess of \$85,000 per person per year to a maximum specific benefit of \$2,500,000 per person.

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The claims liability of \$182,412, reported in the self-insurance fund at December 31, 2009, is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, 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 two years follow:

	<u>Balance at</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claims</u> <u>Payment</u>	<u>Balance at</u> <u>End of Year</u>
2008	\$151,169	\$791,063	\$838,110	\$104,122
2009	104,122	360,764	282,474	182,412

**Note 15 – Long-Term Obligations**

The original issue date, interest rate, original issuance amount and maturity date for each of the City's long-term obligations follows:

	<u>Original</u> <u>Issue</u> <u>Date</u>	<u>Interest</u> <u>Rate</u>	<u>Original</u> <u>Issue</u> <u>Amount</u>	<u>Date</u> <u>of</u> <u>Maturity</u>
<b>General Obligation</b>				
Library Refunding				
Capital Interest Serial Bonds	1997	3.75% to 5.10%	\$1,630,000	December 1, 2012
Community Center Refunding - 1997	1997	3.75% to 5.10%	1,585,000	December 1, 2012
Community Center Refunding - 2004	2004	2.00% to 3.00%	1,785,000	December 1, 2012
Human Services Facility	2004	2.10% to 5.00%	6,000,000	December 1, 2023
Tree Farm Property	2005	3.00% to 4.75%	4,205,000	December 1, 2025
<b>Special Assessment</b>				
Route 21 Access Road - 2005	2005	3.10% to 4.75%	165,000	December 1, 2025
Old Royalton Road Water Main	1989	7.25%	117,000	December 1, 2009
Oakhurst-Fitzwater Sanitary Sewer Refunding	1997	3.75% to 5.10%	875,000	December 1, 2012
Southpointe Parkway	1997	3.85% to 5.35%	1,190,000	December 1, 2017
Service Road Sewer and Water	2001	4.00% to 4.90%	935,000	December 1, 2021
Four Seasons Sewer and Water	2001	4.00% to 4.90%	1,265,000	December 1, 2021
Route 21, Hilton, Whitewood Sewer and Storm	2005	3.00% to 5.00%	1,075,000	December 1, 2025
<b>OPWC Loans</b>				
Elm Street Improvement	1996	0.00%	234,638	January 1, 2016
Fairview, Pershing, Wallings Water Main	1999	0.00%	224,480	January 1, 2019
Brecksville Center and Old Town Water Main	1999	0.00%	224,475	July 1, 2019
Route 21, Hilton, Whitewood Sanitary Sewer	2005	0.00%	231,143	July 1, 2025
Fitzwater, Riverview, Wiese, Carriage Hill Cleaning	2006	0.00%	162,934	January 1, 2027

**City of Brecksville, Ohio**  
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A schedule of changes in bonds and other long-term obligations of the City during 2009 follows:

	Principal Outstanding 12/31/2008	Additions	Deletions	Principal Outstanding 12/31/2009	Amounts Due in One Year
<b>Governmental Activities</b>					
<i>General Obligations Bonds:</i>					
<i>Library Refunding</i>					
Current Interest Serial Bonds	\$170,000	\$0	(\$170,000)	\$0	\$0
Community Center Refunding - 1997	635,000	0	(150,000)	485,000	155,000
Community Center Refunding - 2004	830,000	0	(200,000)	630,000	205,000
Unamortized Loss	(7,710)	0	1,928	(5,782)	0
Premium on Refunding Bonds	801	0	(200)	601	0
Total Community Center Refunding Bonds	823,091	0	(198,272)	624,819	205,000
Human Services Facility Bonds	4,865,000	0	(250,000)	4,615,000	255,000
Premium on Bonds	85,110	0	(5,674)	79,436	0
Total Human Services Facility Bonds	4,950,110	0	(255,674)	4,694,436	255,000
Tree Farm Property Bonds	3,760,000	0	(160,000)	3,600,000	170,000
Premium on Bonds	64,601	0	(3,800)	60,801	0
Total Tree Farm Property Bonds	3,824,601	0	(163,800)	3,660,801	170,000
<i>Total General Obligation Bonds</i>	10,402,802	0	(937,746)	9,465,056	785,000
<i>Special Assessment Bonds with Governmental Commitment:</i>					
Route 21 Access Road - 2005	155,000	0	(5,000)	150,000	5,000
Premium on Bonds	2,221	0	(131)	2,090	0
Total Route 21 Access Road - 2005	157,221	0	(5,131)	152,090	5,000
Old Royalton Road Water Main	7,000	0	(7,000)	0	0
Oakhurst-Fitzwater Sanitary Sewer Refunding	345,000	0	(75,000)	270,000	85,000
Southpointe Parkway	665,000	0	(60,000)	605,000	65,000
Service Road Sewer and Water	660,000	0	(45,000)	615,000	45,000
Four Seasons Sewer and Water	945,000	0	(55,000)	890,000	60,000
Route 21, Hilton, Whitewood Sewer and Storm	975,000	0	(40,000)	935,000	40,000
<i>Total Special Assessment Bonds</i>	3,754,221	0	(287,131)	3,467,090	300,000
<i>OPWC Loans:</i>					
Elm Street Improvement	87,989	0	(11,732)	76,257	11,732
Fairview, Pershing, Walling Water Main	112,240	0	(11,224)	101,016	11,224
Brecksville Center and Old Town Water Main	117,849	0	(11,224)	106,625	11,224
Route 21, Hilton, Whitewood Sanitary Sewer	190,693	0	(11,557)	179,136	11,557
Fitzwater, Riverview Wiese, Carriage Hill Cleaning	146,640	0	(8,147)	138,493	8,147
<i>Total OPWC Loans</i>	655,411	0	(53,884)	601,527	53,884
Compensated Absences	786,230	128,437	(87,156)	827,511	190,229
<i>Total Governmental Activities</i>	\$15,598,664	\$128,437	(\$1,365,917)	\$14,361,184	\$1,329,113

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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All bonds are secured by the full faith and credit of the City. General obligation bonds will be paid from taxes received in the debt service fund. The special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the City.

The OPWC loans will be paid with monies from the Issue II capital projects fund. The OPWC administers Issue II loans. Compensated absences will be paid from the general fund and the fire department and community center special revenue funds.

On November 1, 1989, the City issued \$2,500,000 in voted general obligation bonds for construction of the Brecksville branch of the Cuyahoga County Library. These bonds were issued for a twenty-three year period with final maturity at December 1, 2012. On October 9, 1997, \$1,851,915 of these bonds were refunded and re-issued at a lower interest rate with a final maturity at December 1, 2012.

On October 9, 1997, the City issued \$1,851,915 in voted general obligation bonds which include serial and capital appreciation (deep discount) bonds in the amounts of \$1,630,000 and \$221,915 respectively. The general obligation bonds were issued to refund bonds which were issued for the purpose of construction of the library. The bonds were issued for a fifteen year period with final maturity at December 1, 2012. All bonds will be retired from the debt service fund.

On June 1, 2008, the City called for redemption Library construction bonds maturing on December 1 in each of the years 2010, 2011, and 2012. A payment of 100 percent of the principal plus a one percent prepayment fee was paid from funds accumulated from the property tax bond levy. The final payment of the \$170,000 balance for this bond issue was due December 1, 2009.

On September 1, 1991, the City issued \$2,000,000 in general obligation bonds for construction of the Brecksville Community Center. The bonds were issued for a twenty year period with final maturity at December 1, 2012. On October 9, 1997, \$1,585,000 of these bonds were refunded and re-issued at a lower interest rate with final maturity at December 1, 2012. At December 31, 2009, \$485,000 of these bonds were outstanding.

On September 8, 1992 the City issued \$3,000,000 in general obligation bonds for construction of the Brecksville Community Center. The bonds were issued for a twenty year period with final maturity at December 1, 2012. On March 1, 2004, \$1,785,000 of these bonds were refunded and re-issued at a lower interest rate with final maturity at December 1, 2012.

On March 1, 2004, the City issued \$6,000,000 in general obligation bonds for construction of the Human Services Facility and Community Center expansion. The bonds were issued for a twenty year period with final maturity at December 1, 2023.

On October 27, 2005, the City issued \$4,205,000 in general obligation bonds for the purchase of the Cleveland Tree Farm property. The bonds were issued for a twenty year period with final maturity at December 1, 2025.

On November 1, 1989, the City issued \$117,000 in special assessment bonds for water main improvements on Old Royalton Road. The bonds were issued for a twenty year period with final maturity at December 1, 2009.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

On September 1, 1991, the City issued \$1,000,000 in special assessment bonds for sanitary sewer construction on Oakhurst Road and Fitzwater Road. The bonds were issued for a twenty one year period with final maturity at December 1, 2012. On October 9, 1997, \$875,000 of these bonds were refunded and re-issued at a lower rate with final maturity at December 1, 2012.

On October 9, 1997, the City issued \$1,190,000 in special assessment bonds for improvements to Southpointe Parkway including storm sewers, sanitary sewers, water mains and road construction. The bonds were issued for a twenty year period with final maturity at December 1, 2017.

On September 1, 2001, the City issued \$935,000 in special assessment bonds for sanitary sewer and water main construction on Service Road. The bonds were issued for a twenty year period with final maturity at December 1, 2021.

On September 1, 2001, the City issued \$1,265,000 in special assessment bonds for sanitary sewer and water main construction in the Four Seasons of Brecksville subdivision. The bonds were issued for a twenty year period with final maturity at December 1, 2021.

On September 8, 2005, the City issued \$1,075,000 in special assessment bonds for sanitary sewer construction on Route 21 and on Hilton and Whitewood Roads. The bonds were issued for a twenty year period with final maturity at December 1, 2025.

On October 19, 2005, the City issued \$165,000 in special assessment bonds for construction of an access road off Route 21. The bonds were issued for a twenty year period with final maturity at December 1, 2025.

The City's overall legal debt margin was \$54,887,580 at December 31, 2009. Principal and interest requirements to retire long-term obligations outstanding at December 31, 2009, are as follows:

	General Obligation Bonds		Special Assessment Bonds		OPWC Loans	Totals
	Principal	Interest	Principal	Interest	Principal	
2010	\$785,000	\$431,452	\$300,000	\$164,743	\$53,884	\$1,735,079
2011	810,000	389,524	315,000	151,811	53,884	1,720,219
2012	835,000	348,063	335,000	137,712	53,884	1,709,659
2013	465,000	295,703	235,000	129,991	53,884	1,179,578
2014	485,000	279,942	245,000	111,449	53,884	1,175,275
2015-2019	2,730,000	1,116,748	1,220,000	374,379	211,518	5,652,645
2020-2024	2,920,000	467,738	715,000	110,333	98,520	4,311,591
2025-2026	300,000	14,250	100,000	4,963	22,069	441,282
Total	<u>\$9,330,000</u>	<u>\$3,343,420</u>	<u>\$3,465,000</u>	<u>\$1,185,381</u>	<u>\$601,527</u>	<u>\$17,925,328</u>

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**Note 16 – Notes Payable**

	Principal Outstanding 12/31/2008	Additions	Deletions	Principal Outstanding 12/31/2009
Various Purpose Note - 2008	\$5,000,000	\$0	(\$5,000,000)	\$0
Various Purpose Note - 2009	0	2,400,000	0	2,400,000
<b>Total</b>	<b>\$5,000,000</b>	<b>\$2,400,000</b>	<b>(\$5,000,000)</b>	<b>\$2,400,000</b>

On July 2, 2009, the City retired the \$5,000,000 Various Purpose Bond Anticipation Note that was issued in 2008 with an interest rate of 2.35 percent. On July 1, 2009, the City issued a \$2,400,000 Various Purpose Bond Anticipation Note. The note has an interest rate of 1.50 percent and a maturity date of July 1, 2010. The total principal and interest amount due on the maturity date will be \$2,436,000. The \$2,400,000 note is split for the following projects: \$400,000 will be used to pay the costs of improving the Community Center by expanding and reconstructing the parking facilities; \$1,200,000 of the note will be used for the construction of the Katherine Boulevard development; and \$800,000 will be used for the installation of a three acre detention basin and sewer lines along Edgerton Road.

**Note 17 – Insurance Purchasing Pool**

The Ohio Association of Public Treasurers rating pool has created a group insurance pool for purpose of creating a group rating plan for workers’ compensation. The governing body is comprised of the members who have been appointed by the respective governing body of each member.

The intent of the pool is to achieve a reduced rate for the City and the other group members. The injury claim history of all participating members is used to calculate a common rate for the group. An annual fee is paid to Integrated Consulting to administer the group and to manage any injury claims. Premium savings created by the group are prorated to each member entity annually based on claims experience of each member as compared to the total claims experience of the group.

**Note 18 – Jointly Governed Organizations**

**A. Southwest Council of Governments**

The Southwest Council of Governments (the Council) 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 2009, the City contributed \$13,000, which represents 5.55 percent of total contributions.

The Council has established two subsidiary organizations, the Hazardous Material Response Team (“HAZ MAT”) 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 contacting the Southwest Council of Governments, Parma Heights, Ohio.

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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***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 126 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 elect one person to serve on the eight-member NOPEC Board of Directors. In 2009, the City made no contributions. 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 Joseph Migliorini, the Board Chairman, at 31320 Solon Road, Suite 20 Solon, Ohio, 44139 or at the website [www.nopecinfo.org](http://www.nopecinfo.org).

**Note 19 – Operating Lease**

During 2004, the City entered into an operating lease with the Cuyahoga County Port Authority for a piece of land. The lease is an economic development program designed to bring consolidated operations of the House of LaRose distribution center and corporate offices into the City of Brecksville from their existing facilities in Akron and Cuyahoga Heights. As an incentive for the House of LaRose to locate within the City, the City developed a plan whereby the Cleveland-Cuyahoga County Port Authority agreed to purchase a portion of the land needed for this consolidation and expansion project which in turn leased this land to the City of Brecksville. The City in turn subleased the property to the House of LaRose. Recognizing the job creation and revenue generation potential for the City and County, the City and Port Authority utilized the following structure to bring this consolidation and expansion project to fruition. The Port Authority agreed to issue tax-exempt revenue bonds and use the proceeds of the bonds to acquire the land. The City and Port Authority then entered into an annual lease agreement (renewable for ten years) where the City leases the land for an amount equal to the bond payment of the Port Authority plus some administrative fees. The City then subleases the property to the House of LaRose for their operations for \$1 a year. In return for the House of LaRose's sublease, they agree to reach a job creation and retention goal along with an aggregate wage structure for these jobs. Provided the House of LaRose complies with the terms of the economic development agreement for the ten-year period, they have the option to purchase the land from the Port Authority for \$10. The City's participation in the annual lease would end at that time, and it would have no future obligation related to the agreement or acquire any assets. The City paid \$255,250 on the lease in 2009.

The City will be making the following lease payments in:

2010	\$257,175
2011	258,675
2012	259,750
2013	255,400
2014	475,838

**City of Brecksville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**Note 20 – Contractual Commitments**

At December 31, 2009, the City’s significant contractual commitments consisted of:

Project	Contract Amount	Amount Paid	Remaining on Contract
Storm Drainage Projects	\$357,202	\$262,281	\$94,921
Street Construction	250,466	78,478	171,988
Recreation Facilities	64,031	0	64,031
Information Technology Equipment	205,511	127,849	77,662
Retaining Walls	49,593	21,555	28,038
Professional Services	60,676	28,813	31,863
Recreation Supplies	6,503	4,977	1,526
Social Services	5,600	600	5,000
Fire Equipment	133,729	0	133,729
Service Equipment	64,989	0	64,989
Totals	<u>\$1,198,300</u>	<u>\$524,553</u>	<u>\$673,747</u>

**Note 21 – Donor Restricted Endowments**

The City’s private purpose trust fund includes donor restricted endowments. Endowments, in the amount of \$3,000, represent the principal portion. The amount of interest on donor restricted investments that is available for expenditures by the City is \$279 and is included as held in trust for cemetery. State law permits the City to appropriate, for purposes consistent with the endowment’s intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowments indicate that the interest should be used for the decoration of specifically named graves.

**Note 22 – Subsequent Event Note**

On April 20, 2010, the City issued Bond Anticipation Notes of \$800,000, and \$1,200,000 for storm water sewer improvements and the Katherine Boulevard access.

**Combining and Individual  
Fund Statements and 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.

***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.

***Federal Equitable Sharing Fund*** - To account for federal forfeiture monies returned to the City restricted for certain law enforcement purposes.

***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.

***Natureworks Grants Fund*** - This fund accounts for grant monies and investment interest that is used for adding a recreational facility for the Blossom Complex.

***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.

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

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

***Peace Officer Training Fund*** - This fund accounts for the collection and disbursement of certain grant funds received from the State of Ohio regarding certain law enforcement training.

### *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.

### *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.

***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.

(continued)

**Combining Statements - Nonmajor Governmental Funds (continued)**

***Nonmajor Capital Projects Funds (continued)***

***Police Station Building Fund*** - This fund accounts for financing, construction and related costs of improvements to the police station building.

***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, 2009*

	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	\$2,578,985	\$81,119	\$1,255,771	\$3,915,875
Materials and Supplies Inventory	51,766	0	0	51,766
Intergovernmental Receivable	367,203	9,972	0	377,175
Property Taxes Receivable	708,340	9,006	0	717,346
<i>Total Assets</i>	<u>\$3,706,294</u>	<u>\$100,097</u>	<u>\$1,255,771</u>	<u>\$5,062,162</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$9,778	\$0	\$0	\$9,778
Contracts Payable	41,166	0	0	41,166
Accrued Wages	33,429	0	0	33,429
Intergovernmental Payable	117,468	0	4,000	121,468
Deferred Revenue	1,022,432	18,978	0	1,041,410
<i>Total Liabilities</i>	<u>1,224,273</u>	<u>18,978</u>	<u>4,000</u>	<u>1,247,251</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	134,661	0	10,412	145,073
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	2,347,360	0	0	2,347,360
Debt Service Fund	0	81,119	0	81,119
Capital Projects Funds	0	0	1,241,359	1,241,359
<i>Total Fund Balances</i>	<u>2,482,021</u>	<u>81,119</u>	<u>1,251,771</u>	<u>3,814,911</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,706,294</u>	<u>\$100,097</u>	<u>\$1,255,771</u>	<u>\$5,062,162</u>

**City of Brecksville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$704,717	\$154,981	\$0	\$859,698
Charges for Services	809,857	0	0	809,857
Licenses and Permits	24,741	0	39,089	63,830
Fines and Forfeitures	8,382	0	0	8,382
Intergovernmental	829,868	23,490	0	853,358
Interest	88,183	0	23,348	111,531
Donations	4,017	0	0	4,017
Rentals	46,261	0	0	46,261
Miscellaneous	15,273	0	0	15,273
<i>Total Revenues</i>	<u>2,531,299</u>	<u>178,471</u>	<u>62,437</u>	<u>2,772,207</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial System	3,445	0	0	3,445
Public Safety:				
Police	183,755	0	0	183,755
Street Construction, Maintenance and Repair	1,201,900	0	0	1,201,900
Housing and Community Development	20,045	0	0	20,045
Basic Utility Services	3,500	0	0	3,500
Recreational Activities	1,862,876	0	0	1,862,876
Capital Outlay	0	0	26,325	26,325
Debt Service:				
Principal Retirement	0	930,000	53,884	983,884
Interest and Fiscal Charges	0	424,553	0	424,553
<i>Total Expenditures</i>	<u>3,275,521</u>	<u>1,354,553</u>	<u>80,209</u>	<u>4,710,283</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(744,222)</u>	<u>(1,176,082)</u>	<u>(17,772)</u>	<u>(1,938,076)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	800,000	1,160,438	45,737	2,006,175
Transfers Out	(11,732)	0	(34,005)	(45,737)
<i>Total Other Financing Sources (Uses)</i>	<u>788,268</u>	<u>1,160,438</u>	<u>11,732</u>	<u>1,960,438</u>
<i>Net Change in Fund Balances</i>	44,046	(15,644)	(6,040)	22,362
<i>Fund Balances Beginning of Year</i>	<u>2,437,975</u>	<u>96,763</u>	<u>1,257,811</u>	<u>3,792,549</u>
<i>Fund Balances End of Year</i>	<u>\$2,482,021</u>	<u>\$81,119</u>	<u>\$1,251,771</u>	<u>\$3,814,911</u>

**City of Brecksville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	Motor Vehicle License Tax	Street Repair and Maintenance	State Highway	Community Center	Road Maintenance
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$20,236	\$871,685	\$36,904	\$483,671	\$505,375
Materials and Supplies Inventory	0	51,766	0	0	0
Intergovernmental Receivable	16,770	282,804	22,929	0	34,385
Property Taxes Receivable	0	0	0	0	544,877
<i>Total Assets</i>	<u>\$37,006</u>	<u>\$1,206,255</u>	<u>\$59,833</u>	<u>\$483,671</u>	<u>\$1,084,637</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$1,315	\$8,463	\$0
Contracts Payable	0	36,231	385	4,550	0
Accrued Wages	0	0	0	33,429	0
Intergovernmental Payable	0	0	0	16,041	0
Deferred Revenue	14,066	236,178	19,148	0	579,262
<i>Total Liabilities</i>	<u>14,066</u>	<u>272,409</u>	<u>20,848</u>	<u>62,483</u>	<u>579,262</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	0	96,234	110	19,493	0
Unreserved, Undesignated (Deficit)	22,940	837,612	38,875	401,695	505,375
<i>Total Fund Balances (Deficit)</i>	<u>22,940</u>	<u>933,846</u>	<u>38,985</u>	<u>421,188</u>	<u>505,375</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$37,006</u>	<u>\$1,206,255</u>	<u>\$59,833</u>	<u>\$483,671</u>	<u>\$1,084,637</u>

(continued)

**City of Brecksville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2009*

	Federal Equitable Sharing	Indigent Drivers	Enforcement and Education	Court Computerization	Natureworks Grants	Recycling Demo
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$4,505	\$17,609	\$52,171	\$275,761	\$950	\$11,577
Materials and Supplies Inventory	0	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$4,505</u>	<u>\$17,609</u>	<u>\$52,171</u>	<u>\$275,761</u>	<u>\$950</u>	<u>\$11,577</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0	0
Accrued Wages	0	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	0	0	0	18,824	0	0
Unreserved, Undesignated (Deficit)	4,505	17,609	52,171	256,937	950	11,577
<i>Total Fund Balances (Deficit)</i>	<u>4,505</u>	<u>17,609</u>	<u>52,171</u>	<u>275,761</u>	<u>950</u>	<u>11,577</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,505</u>	<u>\$17,609</u>	<u>\$52,171</u>	<u>\$275,761</u>	<u>\$950</u>	<u>\$11,577</u>

Tree Planting Grants	Law Enforcement	Law Enforcement Mandatory Drug	Vehicle Immobilization	Police Pension	Memorial	Peace Officer Training	Total Nonmajor Special Revenue Funds
\$115,969	\$37,049	\$39,226	\$46,217	\$39,266	\$17,792	\$3,022	\$2,578,985
0	0	0	0	0	0	0	51,766
0	0	0	0	10,315	0	0	367,203
0	0	0	0	163,463	0	0	708,340
<u>\$115,969</u>	<u>\$37,049</u>	<u>\$39,226</u>	<u>\$46,217</u>	<u>\$213,044</u>	<u>\$17,792</u>	<u>\$3,022</u>	<u>\$3,706,294</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,778
0	0	0	0	0	0	0	41,166
0	0	0	0	0	0	0	33,429
0	0	0	0	101,427	0	0	117,468
0	0	0	0	173,778	0	0	1,022,432
0	0	0	0	275,205	0	0	1,224,273
0	0	0	0	0	0	0	134,661
115,969	37,049	39,226	46,217	(62,161)	17,792	3,022	2,347,360
115,969	37,049	39,226	46,217	(62,161)	17,792	3,022	2,482,021
<u>\$115,969</u>	<u>\$37,049</u>	<u>\$39,226</u>	<u>\$46,217</u>	<u>\$213,044</u>	<u>\$17,792</u>	<u>\$3,022</u>	<u>\$3,706,294</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, 2009*

	Motor Vehicle License Tax	Street Repair and Maintenance	State Highway	Community Center
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	809,857
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	34,711	594,720	48,220	0
Interest	1,635	24,665	1,458	20,421
Donations	0	0	0	4,017
Rentals	0	0	0	46,261
Miscellaneous	0	0	0	13,273
<i>Total Revenues</i>	<u>36,346</u>	<u>619,385</u>	<u>49,678</u>	<u>893,829</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	80,000	381,631	49,123	0
Housing and Community Development	0	0	0	0
Basic Utility Services	0	0	0	0
Recreational Activities	0	0	0	1,862,876
<i>Total Expenditures</i>	<u>80,000</u>	<u>381,631</u>	<u>49,123</u>	<u>1,862,876</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(43,654)</u>	<u>237,754</u>	<u>555</u>	<u>(969,047)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	800,000
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800,000</u>
<i>Net Change in Fund Balances</i>	(43,654)	237,754	555	(169,047)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>66,594</u>	<u>696,092</u>	<u>38,430</u>	<u>590,235</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$22,940</u>	<u>\$933,846</u>	<u>\$38,985</u>	<u>\$421,188</u>

Road Maintenance	Federal Equitable Sharing	Indigent Drivers	Enforcement and Education	Court Computerization	Natureworks Grants
\$542,090	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	15,641	0
0	0	525	1,272	0	0
110,569	0	0	2,000	0	0
24,483	147	570	1,715	8,813	0
0	0	0	0	0	0
0	0	0	0	0	0
2,000	0	0	0	0	0
<u>679,142</u>	<u>147</u>	<u>1,095</u>	<u>4,987</u>	<u>24,454</u>	<u>0</u>
0	0	0	0	3,445	0
0	0	72	4,622	0	0
691,146	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>691,146</u>	<u>0</u>	<u>72</u>	<u>4,622</u>	<u>3,445</u>	<u>0</u>
<u>(12,004)</u>	<u>147</u>	<u>1,023</u>	<u>365</u>	<u>21,009</u>	<u>0</u>
0	0	0	0	0	0
<u>(11,732)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(11,732)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(23,736)	147	1,023	365	21,009	0
<u>529,111</u>	<u>4,358</u>	<u>16,586</u>	<u>51,806</u>	<u>254,752</u>	<u>950</u>
<u>\$505,375</u>	<u>\$4,505</u>	<u>\$17,609</u>	<u>\$52,171</u>	<u>\$275,761</u>	<u>\$950</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, 2009*

	Recycling Demo	Tree Planting Grants	Law Enforcement	Law Enforcement Mandatory Drug
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses and Permits	0	9,100	0	0
Fines and Forfeitures	0	0	1,882	678
Intergovernmental	3,500	0	0	0
Interest	313	0	1,188	1,275
Donations	0	0	0	0
Rentals	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Revenues</i>	<u>3,813</u>	<u>9,100</u>	<u>3,070</u>	<u>1,953</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	0	0	0
Housing and Community Development	0	20,045	0	0
Basic Utility Services	3,500	0	0	0
Recreational Activities	0	0	0	0
<i>Total Expenditures</i>	<u>3,500</u>	<u>20,045</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>313</u>	<u>(10,945)</u>	<u>3,070</u>	<u>1,953</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	313	(10,945)	3,070	1,953
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>11,264</u>	<u>126,914</u>	<u>33,979</u>	<u>37,273</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$11,577</u></u>	<u><u>\$115,969</u></u>	<u><u>\$37,049</u></u>	<u><u>\$39,226</u></u>

Vehicle Immobilization	Police Pension	Memorial	Peace Officer Training	Total Nonmajor Special Revenue Funds
\$0	\$162,627	\$0	\$0	\$704,717
0	0	0	0	809,857
0	0	0	0	24,741
4,025	0	0	0	8,382
0	33,170	0	2,978	829,868
1,456	0	0	44	88,183
0	0	0	0	4,017
0	0	0	0	46,261
0	0	0	0	15,273
5,481	195,797	0	3,022	2,531,299
0	0	0	0	3,445
0	179,061	0	0	183,755
0	0	0	0	1,201,900
0	0	0	0	20,045
0	0	0	0	3,500
0	0	0	0	1,862,876
0	179,061	0	0	3,275,521
5,481	16,736	0	3,022	(744,222)
0	0	0	0	800,000
0	0	0	0	(11,732)
0	0	0	0	788,268
5,481	16,736	0	3,022	44,046
40,736	(78,897)	17,792	0	2,437,975
\$46,217	(\$62,161)	\$17,792	\$3,022	\$2,482,021

**City of Brecksville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2009*

	<u>Issue II</u>	<u>Recreation Expansion</u>	<u>Police Station Building</u>	<u>Sewer Improvement</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$346,403</u>	<u>\$83,216</u>	<u>\$519,196</u>	<u>\$78,560</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	6,412	0	0
Unreserved, Undesignated	<u>346,403</u>	<u>76,804</u>	<u>519,196</u>	<u>78,560</u>
<i>Total Fund Balances</i>	<u>346,403</u>	<u>83,216</u>	<u>519,196</u>	<u>78,560</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$346,403</u>	<u>\$83,216</u>	<u>\$519,196</u>	<u>\$78,560</u>

<u>Public Utility Improvement</u>	<u>Total Nonmajor Capital Projects Funds</u>
<u>\$228,396</u>	<u>\$1,255,771</u>
<u>\$4,000</u>	<u>\$4,000</u>
4,000	10,412
<u>220,396</u>	<u>1,241,359</u>
<u>224,396</u>	<u>1,251,771</u>
<u>\$228,396</u>	<u>\$1,255,771</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, 2009*

	<u>Issue II</u>	<u>Recreation Expansion</u>	<u>Police Station Building</u>
<b>Revenues</b>			
Licenses and Permits	\$0	\$28,165	\$0
Interest	12,097	2,551	0
<i>Total Revenues</i>	<u>12,097</u>	<u>30,716</u>	<u>0</u>
<b>Expenditures</b>			
Capital Outlay	0	15,550	0
Debt Service:			
Principal Retirement	53,884	0	0
<i>Total Expenditures</i>	<u>53,884</u>	<u>15,550</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(41,787)</u>	<u>15,166</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	45,737	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>45,737</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	3,950	15,166	0
<i>Fund Balances Beginning of Year</i>	<u>342,453</u>	<u>68,050</u>	<u>519,196</u>
<i>Fund Balances End of Year</i>	<u><u>\$346,403</u></u>	<u><u>\$83,216</u></u>	<u><u>\$519,196</u></u>

Sewer Improvement	Public Utility Improvement	Total Nonmajor Capital Projects Funds
\$0	\$10,924	\$39,089
<u>2,568</u>	<u>6,132</u>	<u>23,348</u>
<u>2,568</u>	<u>17,056</u>	<u>62,437</u>
0	10,775	26,325
<u>0</u>	<u>0</u>	<u>53,884</u>
<u>0</u>	<u>10,775</u>	<u>80,209</u>
<u>2,568</u>	<u>6,281</u>	<u>(17,772)</u>
0	0	45,737
<u>0</u>	<u>(34,005)</u>	<u>(34,005)</u>
<u>0</u>	<u>(34,005)</u>	<u>11,732</u>
2,568	(27,724)	(6,040)
<u>75,992</u>	<u>252,120</u>	<u>1,257,811</u>
<u>\$78,560</u>	<u>\$224,396</u>	<u>\$1,251,771</u>

## **Combining Statements - Fiduciary 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.

**City of Brecksville, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2009*

	Beginning Balance 12/31/08	Additions	Deductions	Ending Balance 12/31/09
<b>Senior Citizens' Programs</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,351	\$14,139	\$11,567	\$20,923
<b>Liabilities</b>				
Undistributed Monies	\$18,351	\$14,139	\$11,567	\$20,923
<b>Street Openings</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$214,615	\$23,752	\$15,375	\$222,992
<b>Liabilities</b>				
Deposits Held and Due to Others	\$214,615	\$23,752	\$15,375	\$222,992
<b>Deposits and Fees</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$250,800	\$260,163	\$177,957	\$333,006
<b>Liabilities</b>				
Deposits Held and Due to Others	\$250,800	\$260,163	\$177,957	\$333,006
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$483,766	\$298,054	\$204,899	\$576,921
<b>Liabilities</b>				
Undistributed Monies	\$18,351	\$14,139	\$11,567	\$20,923
Deposits Held and Due to Others	465,415	283,915	193,332	555,998
<i>Total Liabilities</i>	\$483,766	\$298,054	\$204,899	\$576,921

**Individual Fund Schedules of Revenues, Expenditures/Expenses  
and Changes in Fund Balance/Fund Equity - 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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$1,684,625	\$1,684,625	\$1,902,737	\$218,112
Municipal Income Taxes	11,120,000	11,460,000	11,596,495	136,495
Charges for Services	65,000	65,000	55,951	(9,049)
Licenses and Permits	313,600	313,600	323,203	9,603
Fines and Forfeitures	255,000	255,000	268,806	13,806
Intergovernmental	1,167,439	1,767,439	1,770,267	2,828
Interest	200,000	200,000	240,656	40,656
Donations	2,300	2,300	3,460	1,160
Rentals	2,400	2,400	11,150	8,750
Miscellaneous	240,000	300,000	335,430	35,430
<i>Total Revenues</i>	<u>15,050,364</u>	<u>16,050,364</u>	<u>16,508,155</u>	<u>457,791</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Mayor:				
Salaries and Wages	169,359	169,359	161,861	7,498
Fringe Benefits	62,693	62,693	62,203	490
Materials and Supplies	7,863	7,863	5,414	2,449
Total Mayor	<u>239,915</u>	<u>239,915</u>	<u>229,478</u>	<u>10,437</u>
Finance Director:				
Salaries and Wages	272,510	272,510	265,787	6,723
Fringe Benefits	88,220	88,220	87,212	1,008
Materials and Supplies	10,600	10,600	7,379	3,221
Total Finance Director	<u>371,330</u>	<u>371,330</u>	<u>360,378</u>	<u>10,952</u>
Purchasing Department:				
Salaries and Wages	181,052	183,906	183,257	649
Fringe Benefits	50,511	50,657	50,657	0
Materials and Supplies	3,500	3,500	3,227	273
Total Purchasing Department	<u>235,063</u>	<u>238,063</u>	<u>237,141</u>	<u>922</u>
Legal Department:				
Salaries and Wages	104,043	103,760	103,500	260
Fringe Benefits	19,618	19,901	19,901	0
Purchased Services	115,000	115,000	99,919	15,081
Materials and Supplies	1,000	1,000	0	1,000
Total Legal Department	<u>\$239,661</u>	<u>\$239,661</u>	<u>\$223,320</u>	<u>\$16,341</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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Legislative:</b>				
Salaries and Wages	\$178,652	\$178,652	\$177,353	\$1,299
Fringe Benefits	58,296	59,232	58,580	652
Purchased Services	13,066	13,066	8,483	4,583
Materials and Supplies	12,000	12,000	2,029	9,971
<b>Total Legislative</b>	<b>262,014</b>	<b>262,950</b>	<b>246,445</b>	<b>16,505</b>
<b>Civil Service:</b>				
Salaries and Wages	1,861	1,861	0	1,861
Purchased Services	10,500	10,500	156	10,344
Materials and Supplies	500	500	0	500
<b>Total Civil Service</b>	<b>12,861</b>	<b>12,861</b>	<b>156</b>	<b>12,705</b>
<b>Information Technology:</b>				
Salaries and Wages	183,346	186,402	185,732	670
Fringe Benefits	71,541	71,909	69,332	2,577
Purchased Services	69,420	69,420	36,708	32,712
Materials and Supplies	102,225	102,225	84,416	17,809
Capital Outlay	62,045	62,045	8,045	54,000
<b>Total Information Technology</b>	<b>488,577</b>	<b>492,001</b>	<b>384,233</b>	<b>107,768</b>
<b>Land and Building:</b>				
Salaries and Wages	706,570	690,466	680,589	9,877
Fringe Benefits	287,062	286,405	273,365	13,040
Purchased Services	535,880	570,202	556,888	13,314
Materials and Supplies	162,057	145,296	127,135	18,161
Capital Outlay	93,858	88,940	61,153	27,787
<b>Total Land and Building</b>	<b>1,785,427</b>	<b>1,781,309</b>	<b>1,699,130</b>	<b>82,179</b>
<b>Engineer:</b>				
Salaries and Wages	201,272	201,272	198,022	3,250
Fringe Benefits	64,481	64,481	64,135	346
Purchased Services	60,850	60,850	40,689	20,161
Materials and Supplies	2,000	2,000	968	1,032
Capital Outlay	1,000	1,000	0	1,000
<b>Total Engineer</b>	<b>329,603</b>	<b>329,603</b>	<b>303,814</b>	<b>25,789</b>
<b>County Auditor and Treasurer:</b>				
Fringe Benefits	92,539	92,539	80,186	12,353
<b>Income Tax Administration:</b>				
Salaries and Wages	21,321	21,321	21,200	121
Fringe Benefits	4,333	4,433	4,325	108
Purchased Services	443,700	443,700	408,139	35,561
<b>Total Income Tax Administration</b>	<b>\$469,354</b>	<b>\$469,454</b>	<b>\$433,664</b>	<b>\$35,790</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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Administrative Support:				
Salaries and Wages	\$38,107	\$42,935	\$42,935	\$0
Fringe Benefits	132,835	134,856	131,004	3,852
Purchased Services	322,417	533,314	533,314	0
Materials and Supplies	1,520,611	1,343,251	1,164,302	178,949
Capital Outlay	95,749	95,749	65,198	30,551
Other	103,775	103,775	55,575	48,200
<b>Total Administrative Support</b>	<b>2,213,494</b>	<b>2,253,880</b>	<b>1,992,328</b>	<b>261,552</b>
<b>Total Legislative and Executive</b>	<b>6,739,838</b>	<b>6,783,566</b>	<b>6,190,273</b>	<b>593,293</b>
Judicial System:				
Mayor's Court:				
Salaries and Wages	111,507	110,609	109,499	1,110
Fringe Benefits	37,851	38,749	38,749	0
Purchased Services	23,200	23,200	16,007	7,193
Materials and Supplies	4,000	4,000	1,040	2,960
Capital Outlay	3,500	3,500	0	3,500
<b>Total Judicial System</b>	<b>180,058</b>	<b>180,058</b>	<b>165,295</b>	<b>14,763</b>
<b>Total General Government</b>	<b>6,919,896</b>	<b>6,963,624</b>	<b>6,355,568</b>	<b>608,056</b>
Public Safety:				
Police:				
Law Enforcement:				
Salaries and Wages	2,820,477	2,820,477	2,733,866	86,611
Fringe Benefits	875,902	842,854	800,628	42,226
Purchased Services	169,164	170,724	75,758	94,966
Materials and Supplies	67,435	65,875	33,800	32,075
Capital Outlay	457,286	457,286	302,606	154,680
<b>Total Law Enforcement</b>	<b>4,390,264</b>	<b>4,357,216</b>	<b>3,946,658</b>	<b>410,558</b>
Prisoner Support:				
Salaries and Wages	174,910	175,959	175,959	0
Fringe Benefits	43,113	70,008	69,546	462
Purchased Services	6,140	6,140	330	5,810
Materials and Supplies	27,000	27,000	24,797	2,203
Capital Outlay	2,000	2,000	1,338	662
<b>Total Prisoner Support</b>	<b>\$253,163</b>	<b>\$281,107</b>	<b>\$271,970</b>	<b>\$9,137</b>
Animal Control:				
Salaries and Wages	\$52,451	\$52,451	\$50,686	\$1,765
Fringe Benefits	19,007	19,007	18,987	20
Purchased Services	9,100	8,327	7,033	1,294
Materials and Supplies	1,500	2,273	2,273	0
Capital Outlay	900	900	258	642
<b>Total Animal Control</b>	<b>82,958</b>	<b>82,958</b>	<b>79,237</b>	<b>3,721</b>
<b>Total Police</b>	<b>\$4,726,385</b>	<b>\$4,721,281</b>	<b>\$4,297,865</b>	<b>\$423,416</b>

**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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Fire:				
Hydrants:				
Salaries and Wages	\$10,559	\$10,559	\$9,546	\$1,013
Purchased Services	19,000	19,000	2,621	16,379
Materials and Supplies	15,000	15,000	7,121	7,879
Total Fire	44,559	44,559	19,288	25,271
Total Public Safety	4,770,944	4,765,840	4,317,153	448,687
Public Health and Social Services:				
Cemetery:				
Salaries and Wages	108,671	108,671	97,384	11,287
Materials and Supplies	6,518	6,518	2,964	3,554
Capital Outlay	5,000	5,000	0	5,000
Total Cemetery	120,189	120,189	100,348	19,841
Board of Health:				
Purchased Services	49,513	49,513	49,513	0
Human Services Department:				
Salaries and Wages	300,560	301,739	301,739	0
Fringe Benefits	93,851	92,672	92,670	2
Purchased Services	276,185	278,485	261,965	16,520
Materials and Supplies	101,597	93,379	76,876	16,503
Capital Outlay	21,390	42,530	42,530	0
Total Human Services Department	793,583	808,805	775,780	33,025
Total Public Health and Social Services	963,285	978,507	925,641	52,866
Street Construction, Maintenance and Repair:				
Street Repairs and Maintenance:				
Salaries and Wages	765,180	765,180	745,248	19,932
Fringe Benefits	207,375	316,975	315,290	1,685
Purchased Services	12,000	12,000	4,400	7,600
Materials and Supplies	28,000	28,000	4,058	23,942
Capital Outlay	50,674	50,674	28,926	21,748
Total Street Repairs and Maintenance	1,063,229	1,172,829	1,097,922	74,907
Snow and Ice Removal:				
Salaries and Wages	204,061	204,061	151,835	52,226
Purchased Services	65,650	65,650	32,725	32,925
Materials and Supplies	12,000	12,000	11,757	243
Total Snow and Ice Removal	\$281,711	\$281,711	\$196,317	\$85,394

(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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Vehicle Maintenance:				
Salaries and Wages	\$358,499	\$358,499	\$351,410	\$7,089
Materials and Supplies	88,235	80,749	28,359	52,390
Capital Outlay	60,912	93,387	93,387	0
Total Vehicle Maintenance	507,646	532,635	473,156	59,479
Total Street Construction, Maintenance and Repair	1,852,586	1,987,175	1,767,395	219,780
Housing and Community Development:				
Planning Commission:				
Salaries and Wages	3,695	3,695	1,082	2,613
Fringe Benefits	616	616	213	403
Purchased Services	14,300	14,300	3,079	11,221
Total Planning Commission	18,611	18,611	4,374	14,237
Housing and Building Inspection:				
Salaries and Wages	322,546	322,546	316,792	5,754
Fringe Benefits	120,202	113,366	106,647	6,719
Purchased Services	6,700	20,500	4,590	15,910
Materials and Supplies	5,000	5,000	1,100	3,900
Capital Outlay	169,067	169,067	160,924	8,143
Total Housing and Building Inspection	623,515	630,479	590,053	40,426
Urban Forestry:				
Salaries and Wages	305,146	305,146	299,987	5,159
Purchased Services	39,703	39,703	35,375	4,328
Capital Outlay	9,693	9,693	7,128	2,565
Total Urban Forestry	354,542	354,542	342,490	12,052
Total Housing and Community Development	996,668	1,003,632	936,917	66,715
Basic Utility Services:				
Storm Sewers and Drains:				
Salaries and Wages	45,469	45,469	32,759	12,710
Materials and Supplies	10,000	10,000	3,094	6,906
Capital Outlay	15,000	15,000	7,350	7,650
Total Storm Sewers and Drains	\$70,469	\$70,469	\$43,203	\$27,266

(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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Solid Waste and Recycling:				
Salaries and Wages	\$858,244	\$857,508	\$790,287	\$67,221
Purchased Services	332,311	323,733	305,174	18,559
Materials and Supplies	7,100	7,029	2,495	4,534
Capital Outlay	20,542	29,191	29,191	0
<b>Total Solid Waste and Recycling</b>	<b>1,218,197</b>	<b>1,217,461</b>	<b>1,127,147</b>	<b>90,314</b>
Service Department:				
Salaries and Wages	248,277	248,277	245,881	2,396
Fringe Benefits	182,739	93,839	88,608	5,231
Purchased Services	11,550	11,065	4,750	6,315
Materials and Supplies	10,500	10,985	10,985	0
Capital Outlay	683,242	683,242	674,356	8,886
<b>Total Service Department</b>	<b>1,136,308</b>	<b>1,047,408</b>	<b>1,024,580</b>	<b>22,828</b>
Street Lighting:				
Purchased Services	85,000	95,500	95,250	250
<b>Total Basic Utility Services</b>	<b>2,509,974</b>	<b>2,430,838</b>	<b>2,290,180</b>	<b>140,658</b>
<i>Total Expenditures</i>	<i>18,013,353</i>	<i>18,129,616</i>	<i>16,592,854</i>	<i>1,536,762</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(2,962,989)</i>	<i>(2,079,252)</i>	<i>(84,699)</i>	<i>1,994,553</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	20,000	20,000	17,414	(2,586)
Transfers Out	(297,000)	(1,025,000)	(1,025,000)	0
<i>Total Other Financing Sources (Uses)</i>	<i>(277,000)</i>	<i>(1,005,000)</i>	<i>(1,007,586)</i>	<i>(2,586)</i>
<i>Net Change in Fund Balance</i>	<i>(3,239,989)</i>	<i>(3,084,252)</i>	<i>(1,092,285)</i>	<i>1,991,967</i>
<i>Fund Balance Beginning of Year</i>	<i>5,695,895</i>	<i>5,695,895</i>	<i>5,695,895</i>	<i>0</i>
Prior Year Encumbrances Appropriated	430,475	430,475	430,475	0
<b>Fund Balance End of Year</b>	<b>\$2,886,381</b>	<b>\$3,042,118</b>	<b>\$5,034,085</b>	<b>\$1,991,967</b>

**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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$1,631,831	\$1,716,831	\$1,843,107	\$126,276
Intergovernmental	454,094	489,094	383,296	(105,798)
Interest	40,000	40,000	37,004	(2,996)
Miscellaneous	0	0	1,485	1,485
<i>Total Revenues</i>	<u>2,125,925</u>	<u>2,245,925</u>	<u>2,264,892</u>	<u>18,967</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Fire:				
Salaries and Wages	1,682,810	1,682,810	1,533,756	149,054
Fringe Benefits	498,126	498,126	470,318	27,808
Purchased Services	112,016	112,588	78,515	34,073
Materials and Supplies	23,908	23,908	10,945	12,963
Capital Outlay	215,159	350,516	208,852	141,664
<i>Total Expenditures</i>	<u>2,532,019</u>	<u>2,667,948</u>	<u>2,302,386</u>	<u>365,562</u>
<i>Net Change in Fund Balance</i>	(406,094)	(422,023)	(37,494)	384,529
<i>Fund Balance Beginning of Year</i>	634,602	634,602	634,602	0
Prior Year Encumbrances Appropriated	16,867	16,867	16,867	0
<i>Fund Balance End of Year</i>	<u>\$245,375</u>	<u>\$229,446</u>	<u>\$613,975</u>	<u>\$384,529</u>

**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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Special Assessments	\$500,000	\$420,000	\$428,519	\$8,519
<b>Expenditures</b>				
Current:				
Debt Service:				
Principal Retirement	293,000	293,000	293,000	0
Interest and Fiscal Charges	212,525	212,525	197,138	15,387
<i>Total Expenditures</i>	<u>505,525</u>	<u>505,525</u>	<u>490,138</u>	<u>15,387</u>
<i>Net Change in Fund Balance</i>	(5,525)	(85,525)	(61,619)	23,906
<i>Fund Balance Beginning of Year</i>	<u>478,734</u>	<u>478,734</u>	<u>478,734</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$473,209</u></u>	<u><u>\$393,209</u></u>	<u><u>\$417,115</u></u>	<u><u>\$23,906</u></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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Municipal Income Taxes	\$960,000	\$960,000	\$960,000	\$0
Intergovernmental	560,000	535,000	300,000	(235,000)
Interest	30,000	30,000	118,638	88,638
Miscellaneous	0	0	67,001	67,001
<i>Total Revenues</i>	<u>1,550,000</u>	<u>1,525,000</u>	<u>1,445,639</u>	<u>(79,361)</u>
<b>Expenditures</b>				
Capital Outlay:				
Capital Outlay	2,965,245	3,490,245	2,568,803	921,442
Debt Service:				
Principal Retirement	5,000,000	5,000,000	5,000,000	0
Interest and Fiscal Charges	117,500	117,500	117,500	0
<i>Total Debt Service</i>	<u>5,117,500</u>	<u>5,117,500</u>	<u>5,117,500</u>	<u>0</u>
<i>Total Expenditures</i>	<u>8,082,745</u>	<u>8,607,745</u>	<u>7,686,303</u>	<u>921,442</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,532,745)</u>	<u>(7,082,745)</u>	<u>(6,240,664)</u>	<u>842,081</u>
<b>Other Financing Sources</b>				
General Obligation Notes Issued	1,200,000	1,200,000	2,400,000	1,200,000
Special Assessment Bonds Issued	1,200,000	1,200,000	0	(1,200,000)
Transfers In	225,000	225,000	225,000	0
<i>Total Other Financing Sources</i>	<u>2,625,000</u>	<u>2,625,000</u>	<u>2,625,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,907,745)	(4,457,745)	(3,615,664)	842,081
<i>Fund Balance Beginning of Year</i>	4,006,998	4,006,998	4,006,998	0
Prior Year Encumbrances Appropriated	842,401	842,401	842,401	0
<i>Fund Balance End of Year</i>	<u>\$941,654</u>	<u>\$391,654</u>	<u>\$1,233,735</u>	<u>\$842,081</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Buildings and Improvements Fund  
For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Municipal Income Taxes	\$1,200,000	\$1,200,000	\$1,200,000	\$0
Interest	8,000	8,000	20,602	12,602
Miscellaneous	50,000	50,000	50,000	0
<i>Total Revenues</i>	1,258,000	1,258,000	1,270,602	12,602
<b>Expenditures</b>				
Capital Outlay:				
Capital Outlay	533,145	533,145	299,695	233,450
<i>Excess of Revenues Over Expenditures</i>	724,855	724,855	970,907	246,052
<b>Other Financing Uses</b>				
Transfers Out	(1,160,438)	(1,160,438)	(1,160,438)	0
<i>Net Change in Fund Balance</i>	(435,583)	(435,583)	(189,531)	246,052
<i>Fund Balance Beginning of Year</i>	579,995	579,995	579,995	0
Prior Year Encumbrances Appropriated	33,145	33,145	33,145	0
<i>Fund Balance End of Year</i>	<u>\$177,557</u>	<u>\$177,557</u>	<u>\$423,609</u>	<u>\$246,052</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Municipal Income Taxes	\$120,000	\$120,000	\$120,000	\$0
Interest	6,000	6,000	13,340	7,340
<i>Total Revenues</i>	<u>126,000</u>	<u>126,000</u>	<u>133,340</u>	<u>7,340</u>
<b>Expenditures</b>				
Capital Outlay:				
Parkview Drive				
Capital Outlay	112,000	112,497	112,497	0
Road Repaving:				
Purchased Services	300,000	300,000	295,919	4,081
<i>Total Expenditures</i>	<u>412,000</u>	<u>412,497</u>	<u>408,416</u>	<u>4,081</u>
<i>Net Change in Fund Balance</i>	(286,000)	(286,497)	(275,076)	11,421
<i>Fund Balance Beginning of Year</i>	<u>493,739</u>	<u>493,739</u>	<u>493,739</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$207,739</u></u>	<u><u>\$207,242</u></u>	<u><u>\$218,663</u></u>	<u><u>\$11,421</u></u>

**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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$34,000	\$34,000	\$34,917	\$917
Interest	1,500	1,500	1,635	135
<i>Total Revenues</i>	35,500	35,500	36,552	1,052
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Street Repair and Maintenance:				
Capital Outlay	80,000	80,000	80,000	0
<i>Net Change in Fund Balance</i>	(44,500)	(44,500)	(43,448)	1,052
<i>Fund Balance Beginning of Year</i>	63,684	63,684	63,684	0
<i>Fund Balance End of Year</i>	<u>\$19,184</u>	<u>\$19,184</u>	<u>\$20,236</u>	<u>\$1,052</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$560,000	\$595,000	\$593,942	(\$1,058)
Interest	12,000	12,000	24,665	12,665
<i>Total Revenues</i>	<u>572,000</u>	<u>607,000</u>	<u>618,607</u>	<u>11,607</u>
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Snow and Ice Removal:				
Materials and Supplies	92,807	201,431	9,447	191,984
Capital Outlay	850,000	806,376	527,107	279,269
<i>Total Expenditures</i>	<u>942,807</u>	<u>1,007,807</u>	<u>536,554</u>	<u>471,253</u>
<i>Net Change in Fund Balance</i>	(370,807)	(400,807)	82,053	482,860
<i>Fund Balance Beginning of Year</i>	564,361	564,361	564,361	0
Prior Year Encumbrances Appropriated	92,806	92,806	92,806	0
<i>Fund Balance End of Year</i>	<u>\$286,360</u>	<u>\$256,360</u>	<u>\$739,220</u>	<u>\$482,860</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$41,200	\$46,200	\$48,157	\$1,957
Interest	1,000	1,000	1,458	458
<i>Total Revenues</i>	<u>42,200</u>	<u>47,200</u>	<u>49,615</u>	<u>2,415</u>
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Route 21 Center Strip:				
Salaries and Wages	10,000	10,000	7,597	2,403
Materials and Supplies	20,000	20,000	18,870	1,130
Total Route 21 Center Strip	<u>30,000</u>	<u>30,000</u>	<u>26,467</u>	<u>3,533</u>
Snow and Ice Removal:				
Materials and Supplies	<u>30,775</u>	<u>30,775</u>	<u>22,766</u>	<u>8,009</u>
<i>Total Expenditures</i>	<u>60,775</u>	<u>60,775</u>	<u>49,233</u>	<u>11,542</u>
<i>Net Change in Fund Balance</i>	(18,575)	(13,575)	382	13,957
<i>Fund Balance Beginning of Year</i>	33,937	33,937	33,937	0
Prior Year Encumbrances Appropriated	<u>775</u>	<u>775</u>	<u>775</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$16,137</u>	<u>\$21,137</u>	<u>\$35,094</u>	<u>\$13,957</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$849,500	\$859,500	\$810,030	(\$49,470)
Interest	20,000	20,000	20,421	421
Donations	2,500	2,500	4,017	1,517
Rentals	50,000	50,000	46,261	(3,739)
Miscellaneous	14,540	14,540	13,273	(1,267)
<i>Total Revenues</i>	<u>936,540</u>	<u>946,540</u>	<u>894,002</u>	<u>(52,538)</u>
<b>Expenditures</b>				
Current:				
Recreational Activities:				
Community Center:				
Salaries and Wages	959,680	959,680	922,504	37,176
Fringe Benefits	283,288	283,288	269,028	14,260
Purchased Services	443,788	467,191	467,191	0
Materials and Supplies	144,950	144,950	116,389	28,561
Capital Outlay	140,630	135,723	110,706	25,017
<i>Total Expenditures</i>	<u>1,972,336</u>	<u>1,990,832</u>	<u>1,885,818</u>	<u>105,014</u>
<i>Excess of Revenues Under Expenditures</i>	(1,035,796)	(1,044,292)	(991,816)	52,476
<b>Other Financing Sources</b>				
Transfers In	800,000	800,000	800,000	0
<i>Net Change in Fund Balance</i>	(235,796)	(244,292)	(191,816)	52,476
<i>Fund Balance Beginning of Year</i>	635,790	635,790	635,790	0
Prior Year Encumbrances Appropriated	10,639	10,639	10,639	0
<i>Fund Balance End of Year</i>	<u>\$410,633</u>	<u>\$402,137</u>	<u>\$454,613</u>	<u>\$52,476</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$479,951	\$494,951	\$542,090	\$47,139
Intergovernmental	133,558	143,558	110,569	(32,989)
Interest	10,000	25,000	24,483	(517)
Miscellaneous	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
<i>Total Revenues</i>	623,509	663,509	679,142	15,633
<b>Expenditures</b>				
Current:				
Street Construction, Maintenance and Repair:				
Street Repair and Maintenance:				
Purchased Services	<u>800,000</u>	<u>800,000</u>	<u>691,146</u>	<u>108,854</u>
<i>Excess of Revenues Under Expenditures</i>	(176,491)	(136,491)	(12,004)	124,487
<b>Other Financing Uses</b>				
Transfers Out	<u>(11,732)</u>	<u>(11,732)</u>	<u>(11,732)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(188,223)	(148,223)	(23,736)	124,487
<i>Fund Balance Beginning of Year</i>	<u>529,111</u>	<u>529,111</u>	<u>529,111</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$340,888</u></u>	<u><u>\$380,888</u></u>	<u><u>\$505,375</u></u>	<u><u>\$124,487</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Federal Equitable Sharing Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$80	\$80	\$147	\$67
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Federal Equitable Sharing				
Other	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>4,000</u>
<i>Net Change in Fund Balance</i>	(3,920)	(3,920)	147	4,067
<i>Fund Balance Beginning of Year</i>	<u>4,358</u>	<u>4,358</u>	<u>4,358</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$438</u></u>	<u><u>\$438</u></u>	<u><u>\$4,505</u></u>	<u><u>\$4,067</u></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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$350	\$350	\$525	\$175
Interest	150	150	570	420
<i>Total Revenues</i>	500	500	1,095	595
<b>Expenditures</b>				
Current:				
Public Safety:				
Police:				
Purchased Services	10,000	10,000	72	9,928
<i>Net Change in Fund Balance</i>	(9,500)	(9,500)	1,023	10,523
<i>Fund Balance Beginning of Year</i>	16,586	16,586	16,586	0
<i>Fund Balance End of Year</i>	<u>\$7,086</u>	<u>\$7,086</u>	<u>\$17,609</u>	<u>\$10,523</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$1,325	\$1,325	\$1,272	(\$53)
Intergovernmental	1,500	1,500	2,000	500
Interest	1,010	1,010	1,715	705
<i>Total Revenues</i>	<u>3,835</u>	<u>3,835</u>	<u>4,987</u>	<u>1,152</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Police:				
Salaries and Wages	2,300	2,300	2,074	226
Purchased Services	11,800	11,800	2,548	9,252
Materials and Supplies	300	300	0	300
Capital Outlay	22,200	22,200	0	22,200
<i>Total Expenditures</i>	<u>36,600</u>	<u>36,600</u>	<u>4,622</u>	<u>31,978</u>
<i>Net Change in Fund Balance</i>	(32,765)	(32,765)	365	33,130
<i>Fund Balance Beginning of Year</i>	<u>51,806</u>	<u>51,806</u>	<u>51,806</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,041</u></u>	<u><u>\$19,041</u></u>	<u><u>\$52,171</u></u>	<u><u>\$33,130</u></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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Licenses and Permits	\$15,000	\$15,000	\$15,641	\$641
Interest	6,000	8,000	8,813	813
<i>Total Revenues</i>	21,000	23,000	24,454	1,454
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Court Computerization:				
Purchased Services	250,000	250,000	22,269	227,731
<i>Net Change in Fund Balance</i>	(229,000)	(227,000)	2,185	229,185
<i>Fund Balance Beginning of Year</i>	254,752	254,752	254,752	0
<i>Fund Balance End of Year</i>	<u>\$25,752</u>	<u>\$27,752</u>	<u>\$256,937</u>	<u>\$229,185</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Natureworks Grants Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Recreational Activities:				
Extracurricular:				
Capital Outlay	<u>940</u>	<u>940</u>	<u>0</u>	<u>940</u>
<i>Net Change in Fund Balance</i>	(940)	(940)	0	940
<i>Fund Balance Beginning of Year</i>	<u>950</u>	<u>950</u>	<u>950</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10</u></u>	<u><u>\$10</u></u>	<u><u>\$950</u></u>	<u><u>\$940</u></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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$0	\$3,100	\$3,500	\$400
Interest	400	400	313	(87)
<i>Total Revenues</i>	400	3,500	3,813	313
<b>Expenditures</b>				
Current:				
Basic Utility Services:				
Rubbish Recycling:				
Capital Outlay	7,500	7,500	3,500	4,000
<i>Net Change in Fund Balance</i>	(7,100)	(4,000)	313	4,313
<i>Fund Balance Beginning of Year</i>	11,264	11,264	11,264	0
<i>Fund Balance End of Year</i>	<u>\$4,164</u>	<u>\$7,264</u>	<u>\$11,577</u>	<u>\$4,313</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Licenses and Permits	\$12,000	\$0	\$9,100	\$9,100
<b>Expenditures</b>				
Current:				
Housing and Community Development:				
Tree Planning:				
Salaries and Wages	25,000	25,000	8,590	16,410
Materials and Supplies	14,500	4,500	1,176	3,324
Capital Outlay	20,000	20,000	10,279	9,721
<i>Total Expenditures</i>	<u>59,500</u>	<u>49,500</u>	<u>20,045</u>	<u>29,455</u>
<i>Net Change in Fund Balance</i>	(47,500)	(49,500)	(10,945)	38,555
<i>Fund Balance Beginning of Year</i>	<u>126,914</u>	<u>126,914</u>	<u>126,914</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$79,414</u></u>	<u><u>\$77,414</u></u>	<u><u>\$115,969</u></u>	<u><u>\$38,555</u></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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$4,000	\$2,600	\$1,882	(\$718)
Interest	400	400	1,188	788
<i>Total Revenues</i>	4,400	3,000	3,070	70
<b>Expenditures</b>				
Current:				
Public Safety:				
Police:				
Purchased Services	30,000	30,000	0	30,000
<i>Net Change in Fund Balance</i>	(25,600)	(27,000)	3,070	30,070
<i>Fund Balance Beginning of Year</i>	33,979	33,979	33,979	0
<i>Fund Balance End of Year</i>	<u>\$8,379</u>	<u>\$6,979</u>	<u>\$37,049</u>	<u>\$30,070</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$1,000	\$1,000	\$678	(\$322)
Interest	600	600	1,275	675
<i>Total Revenues</i>	1,600	1,600	1,953	353
<b>Expenditures</b>				
Current:				
Public Safety:				
Police:				
Purchased Services	30,000	30,000	0	30,000
<i>Net Change in Fund Balance</i>	(28,400)	(28,400)	1,953	30,353
<i>Fund Balance Beginning of Year</i>	37,273	37,273	37,273	0
<i>Fund Balance End of Year</i>	<u>\$8,873</u>	<u>\$8,873</u>	<u>\$39,226</u>	<u>\$30,353</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$3,000	\$5,000	\$4,270	(\$730)
Interest	700	700	1,456	756
<i>Total Revenues</i>	3,700	5,700	5,726	26
<b>Expenditures</b>				
Current:				
Public Safety:				
Police:				
Purchased Services	25,000	25,000	0	25,000
<i>Net Change in Fund Balance</i>	(21,300)	(19,300)	5,726	25,026
<i>Fund Balance Beginning of Year</i>	40,491	40,491	40,491	0
<i>Fund Balance End of Year</i>	<u>\$19,191</u>	<u>\$21,191</u>	<u>\$46,217</u>	<u>\$25,026</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$143,985	\$151,985	\$162,627	\$10,642
Intergovernmental	40,067	40,067	33,170	(6,897)
<i>Total Revenues</i>	<u>184,052</u>	<u>192,052</u>	<u>195,797</u>	<u>3,745</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Police:				
Fringe Benefits	180,000	180,000	180,000	0
Purchased Services	500	500	114	386
<i>Total Expenditures</i>	<u>180,500</u>	<u>180,500</u>	<u>180,114</u>	<u>386</u>
<i>Net Change in Fund Balance</i>	3,552	11,552	15,683	4,131
<i>Fund Balance Beginning of Year</i>	<u>23,583</u>	<u>23,583</u>	<u>23,583</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,135</u></u>	<u><u>\$35,135</u></u>	<u><u>\$39,266</u></u>	<u><u>\$4,131</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Memorials:				
Materials and Supplies	<u>17,000</u>	<u>17,000</u>	<u>0</u>	<u>17,000</u>
<i>Net Change in Fund Balance</i>	(17,000)	(17,000)	0	17,000
<i>Fund Balance Beginning of Year</i>	<u>17,792</u>	<u>17,792</u>	<u>17,792</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$792</u></u>	<u><u>\$792</u></u>	<u><u>\$17,792</u></u>	<u><u>\$17,000</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Peace Officer Training Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$2,000	\$3,000	\$2,978	(\$22)
Interest	<u>0</u>	<u>0</u>	<u>44</u>	<u>\$44</u>
<i>Total Revenues</i>	2,000	3,000	3,022	22
<b>Expenditures</b>				
Current:				
Public Safety:				
Peace Officer Training:				
Fringe Benefits	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	0	1,000	3,022	2,022
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$1,000</u></u>	<u><u>\$3,022</u></u>	<u><u>\$2,022</u></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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$161,221	\$161,221	\$154,981	(\$6,240)
Intergovernmental	10,745	10,745	23,490	12,745
<i>Total Revenues</i>	<u>171,966</u>	<u>171,966</u>	<u>178,471</u>	<u>6,505</u>
<b>Expenditures</b>				
Current:				
Debt Service:				
Principal Retirement	930,000	930,000	930,000	0
Interest and Fiscal Charges	457,142	457,142	424,553	32,589
<i>Total Expenditures</i>	<u>1,387,142</u>	<u>1,387,142</u>	<u>1,354,553</u>	<u>32,589</u>
<i>Excess of Revenues Under Expenditures</i>	(1,215,176)	(1,215,176)	(1,176,082)	39,094
<b>Other Financing Sources</b>				
Transfers In	1,160,438	1,160,438	1,160,438	0
<i>Net Change in Fund Balance</i>	(54,738)	(54,738)	(15,644)	39,094
<i>Fund Balance Beginning of Year</i>	<u>96,763</u>	<u>96,763</u>	<u>96,763</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$42,025</u>	<u>\$42,025</u>	<u>\$81,119</u>	<u>\$39,094</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$10,000	\$10,000	\$12,097	\$2,097
<b>Expenditures</b>				
Capital Outlay:				
Purchased Services	11,000	11,000	0	11,000
Debt Service:				
Principal Retirement	53,884	53,884	53,884	0
<i>Total Expenditures</i>	<u>64,884</u>	<u>64,884</u>	<u>53,884</u>	<u>11,000</u>
<i>Excess of Revenues Under Expenditures</i>	(54,884)	(54,884)	(41,787)	13,097
<b>Other Financing Sources</b>				
Transfers In	53,884	48,884	45,737	(3,147)
<i>Net Change in Fund Balance</i>	(1,000)	(6,000)	3,950	9,950
<i>Fund Balance Beginning of Year</i>	<u>342,453</u>	<u>342,453</u>	<u>342,453</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$341,453</u></u>	<u><u>\$336,453</u></u>	<u><u>\$346,403</u></u>	<u><u>\$9,950</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Licenses and Permits	\$25,000	\$28,000	\$28,165	\$165
Interest	1,200	1,200	2,551	1,351
<i>Total Revenues</i>	<u>26,200</u>	<u>29,200</u>	<u>30,716</u>	<u>1,516</u>
<b>Expenditures</b>				
Capital Outlay:				
Capital Outlay	84,565	84,565	21,874	62,691
Other	1,000	1,000	88	912
<i>Total Expenditures</i>	<u>85,565</u>	<u>85,565</u>	<u>21,962</u>	<u>63,603</u>
<i>Net Change in Fund Balance</i>	(59,365)	(56,365)	8,754	65,119
<i>Fund Balance Beginning of Year</i>	54,485	54,485	54,485	0
Prior Year Encumbrances Appropriated	<u>13,565</u>	<u>13,565</u>	<u>13,565</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,685</u></u>	<u><u>\$11,685</u></u>	<u><u>\$76,804</u></u>	<u><u>\$65,119</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Police Station Building Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay:				
Capital Outlay	<u>500,000</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>
<i>Net Change in Fund Balance</i>	(500,000)	(500,000)	0	500,000
<i>Fund Balance Beginning of Year</i>	<u>519,196</u>	<u>519,196</u>	<u>519,196</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,196</u></u>	<u><u>\$19,196</u></u>	<u><u>\$519,196</u></u>	<u><u>\$500,000</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$2,000	\$2,000	\$2,568	\$568
<b>Expenditures</b>				
	0	0	0	0
<i>Net Change in Fund Balance</i>	2,000	2,000	2,568	568
<i>Fund Balance Beginning of Year</i>	75,992	75,992	75,992	0
<i>Fund Balance End of Year</i>	<u>\$77,992</u>	<u>\$77,992</u>	<u>\$78,560</u>	<u>\$568</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Licenses and Permits	\$26,900	\$12,900	\$10,924	(\$1,976)
Interest	2,000	7,600	6,132	(1,468)
<i>Total Revenues</i>	28,900	20,500	17,056	(3,444)
<b>Expenditures</b>				
Capital Outlay:				
Contractual Services	224,275	224,275	10,775	213,500
<i>Excess of Revenues Over (Under) Expenditures</i>	(195,375)	(203,775)	6,281	210,056
<b>Other Financing Uses</b>				
Transfers Out	(53,884)	(34,884)	(34,005)	879
<i>Net Change in Fund Balance</i>	(249,259)	(238,659)	(27,724)	210,935
<i>Fund Balance Beginning of Year</i>	250,845	250,845	250,845	0
Prior Year Encumbrances Appropriated	1,275	1,275	1,275	0
<i>Fund Balance End of Year</i>	<u>\$2,861</u>	<u>\$13,461</u>	<u>\$224,396</u>	<u>\$210,935</u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Self Insurance Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$300,000	\$500,000	\$500,000	\$0
Interest	6,000	6,000	20,659	14,659
Miscellaneous	11,700	11,700	21,262	9,562
<i>Total Revenues</i>	<u>317,700</u>	<u>517,700</u>	<u>541,921</u>	<u>24,221</u>
<b>Expenses</b>				
Purchased Services	8,000	8,000	3,032	4,968
Claims	292,000	492,000	282,474	209,526
<i>Total Expenses</i>	<u>300,000</u>	<u>500,000</u>	<u>285,506</u>	<u>214,494</u>
<i>Net Change in Fund Equity</i>	17,700	17,700	256,415	238,715
<i>Fund Equity Beginning of Year</i>	<u>425,512</u>	<u>425,512</u>	<u>425,512</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$443,212</u></u>	<u><u>\$443,212</u></u>	<u><u>\$681,927</u></u>	<u><u>\$238,715</u></u>

**City of Brecksville, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Cemetery Endowment Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$50	\$50	\$107	\$57
<b>Expenses</b>				
Materials and Supplies	3,000	3,000	0	3,000
<i>Net Change in Fund Equity</i>	(2,950)	(2,950)	107	3,057
<i>Fund Equity Beginning of Year</i>	3,172	3,172	3,172	0
<i>Fund Equity End of Year</i>	<u>\$222</u>	<u>\$222</u>	<u>\$3,279</u>	<u>\$3,057</u>

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## Statistical Section

This part of the City of Brecksville, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

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<b>Contents</b>	<b>Pages(s)</b>
<b><i>Financial Trends</i></b> .....	<b><i>S2 – S11</i></b>
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b> .....	<b><i>S12 – S19</i></b>
These schedules contain information to help the reader assess the City's most significant local revenue, the property tax and the municipal income tax.	
<b><i>Debt Capacity</i></b> .....	<b><i>S20 – S23</i></b>
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
<b><i>Economic and Demographic Information</i></b> .....	<b><i>S24 – S25</i></b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	
<b><i>Operating Information</i></b> .....	<b><i>S26 – S31</i></b>
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The City implemented GASB Statement No. 34 in 2000; schedules presenting government-wide information include information beginning in that year.

**City of Brecksville, Ohio**  
*Net Assets By Component*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2009	2008	2007	2006	2005
Governmental Activities					
Invested in Capital Assets, Net of Related Debt	\$63,486,515	\$60,276,377	\$58,749,092	\$56,037,345	\$53,341,748
Restricted:					
Capital Projects	1,937,585	5,036,864	5,991,605	4,400,084	5,885,715
Debt Service	6,445,832	4,407,165	4,811,900	5,162,626	5,320,046
Fire Department	706,135	514,548	375,265	279,010	429,565
Community Center	361,444	538,139	282,524	218,840	151,056
Road Maintenance	570,816	589,223	N/A	N/A	N/A
Street Construction, Repair and Maintenance	1,170,024	927,115	876,258	1,110,622	1,195,093
Other Purposes	716,987	734,022	1,296,150	697,202	502,465
Unrestricted	6,771,495	8,367,960	8,379,624	9,390,837	7,318,052
<i>Total Governmental Activities Net Assets</i>	<u>\$82,166,833</u>	<u>\$81,391,413</u>	<u>\$80,762,418</u>	<u>\$77,296,566</u>	<u>\$74,143,740</u>

Note: 2003 was the first year other purposes were further identified.

2004	2003	2002	2001	2000
\$50,304,248	\$43,334,818	\$36,834,979	\$32,991,492	\$28,810,417
4,953,157	6,896,322	6,919,152	4,904,140	4,923,709
4,493,213	4,786,541	6,111,400	6,344,837	2,831,673
370,646	265,884	N/A	N/A	N/A
185,522	117,212	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
999,759	393,836	N/A	N/A	N/A
642,334	1,143,615	2,854,699	2,568,737	1,836,373
5,689,748	5,494,860	6,105,475	7,347,422	8,652,492
<u>\$67,638,627</u>	<u>\$62,433,088</u>	<u>\$58,825,705</u>	<u>\$54,156,628</u>	<u>\$47,054,664</u>

**City of Brecksville, Ohio**  
*Changes in Net Assets*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2009	2008	2007	2006	2005
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$403,381	\$769,088	\$513,336	\$350,725	\$87,170
Judicial System	22,352	25,311	201,864	316,831	326,593
Public Safety:					
Police	185,652	277,326	9,085	42,463	20,849
Fire	794	1,340	3,255	50	669
Public Health and Social Services					
Street Construction, Maintenance and Repair	6,327	7,328	7,906	37,060	37,965
Housing and Community Development	73,991	117,325	105,053	0	0
Basic Utility Services	45,320	54,992	55,745	186,792	214,392
Recreational Activities	107,303	124,950	116,823	31,480	56,030
Subtotal - Charges for Services	<u>1,729,403</u>	<u>2,390,584</u>	<u>1,923,815</u>	<u>1,828,168</u>	<u>1,627,828</u>
Operating Grants and Contributions:					
General Government:					
Legislative and Executive	21,673	5,378	5,010	2,590	1,330
Judicial System	35	112	131	0	0
Public Safety:					
Police	39,224	10,071	29,040	25,883	33,445
Fire	387,424	14,629	175	6,816	7,584
Public Health and Social Services					
Street Construction, Maintenance and Repair	33	117	114	325	0
Housing and Community Development	794,864	697,756	668,446	639,195	638,155
Basic Utility Services	189	727	583	0	2,281
Recreational Activities	4,002	5,226	3,376	0	7,745
Subtotal - Operating Grants and Contributions	<u>1,251,461</u>	<u>737,213</u>	<u>709,663</u>	<u>683,895</u>	<u>699,386</u>
Capital Grants and Contributions:					
General Government					
Legislative and Executive	300,000	0	0	0	0
Public Safety:					
Fire	0	0	0	0	0
Public Health and Social Services					
Street Construction, Maintenance and Repair	0	0	0	48,859	2,619,017
Housing and Community Development	0	0	0	4,236	0
Basic Utility Services	0	0	0	0	278,298
Recreational Activities	0	0	0	0	0
Subtotal - Capital Grants and Contributions	<u>300,000</u>	<u>0</u>	<u>0</u>	<u>53,095</u>	<u>2,897,315</u>
<b>Total Primary Government Program Revenues</b>	<u>\$3,280,864</u>	<u>\$3,127,797</u>	<u>\$2,633,478</u>	<u>\$2,565,158</u>	<u>\$5,224,529</u>

2004	2003	2002	2001	2000
\$151,662	\$146,626	\$214,328	\$136,062	\$115,258
349,991	335,897	346,837	366,916	358,507
8,841	5,774	40,233	55,580	21,042
2,853	2,092	3,843	2,420	1,982
93,342	90,250	19,691	28,734	26,997
0	340	330	1,420	15,768
192,314	183,530	162,026	127,232	179,512
39,616	56,635	0	77,320	77,010
782,684	717,068	602,448	605,477	574,423
<u>1,621,303</u>	<u>1,538,212</u>	<u>1,389,736</u>	<u>1,401,161</u>	<u>1,370,499</u>
11,400	5,781	4,696	13,368	5,365
0	0	0	0	0
41,675	21,666	41,587	26,555	32,799
0	6,525	5,542	6,200	154,401
0	0	0	0	0
637,407	539,875	479,926	441,349	398,028
0	0	222,928	27,325	0
5,907	11,666	20,000	0	23,400
4,836	3,348	3,684	726	39,794
<u>701,225</u>	<u>588,861</u>	<u>778,363</u>	<u>515,523</u>	<u>653,787</u>
0	95,000	0	0	0
0	0	4,050	0	0
0	0	0	30,000	0
1,394,171	3,532,626	1,436,541	0	0
0	0	0	0	0
0	0	43,490	2,201,667	0
724,841	0	23,440	200,000	0
<u>2,119,012</u>	<u>3,627,626</u>	<u>1,507,521</u>	<u>2,431,667</u>	<u>0</u>
<u>\$4,441,540</u>	<u>\$5,754,699</u>	<u>\$3,675,620</u>	<u>\$4,348,351</u>	<u>\$2,024,286</u>

(continued)

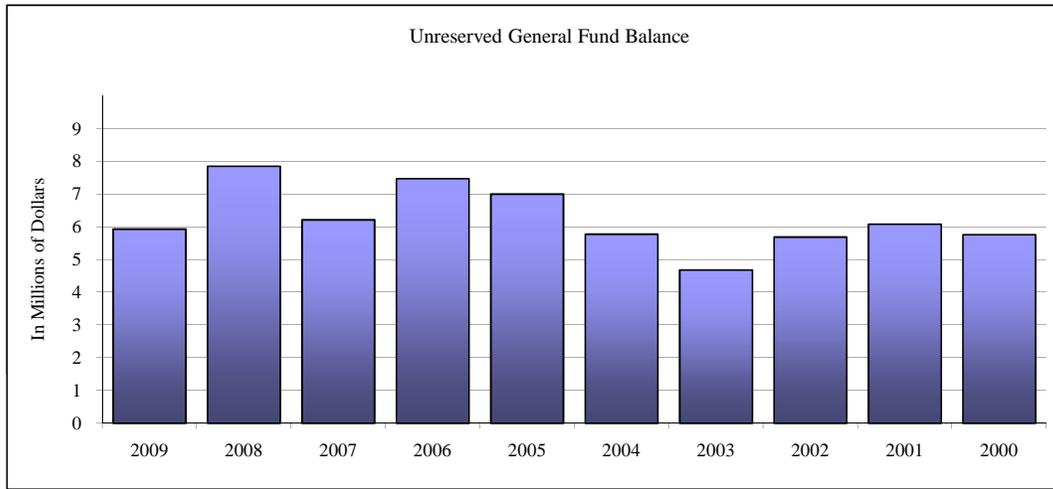
**City of Brecksville, Ohio**  
*Changes in Net Assets (continued)*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2009	2008	2007	2006	2005
<b>Expenses</b>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$6,097,065	\$6,102,755	\$5,592,721	\$5,443,397	\$4,355,622
Judicial System	161,505	123,977	179,656	171,607	157,222
Public Safety:					
Police	4,560,315	4,276,131	4,148,827	3,996,184	3,811,772
Fire	2,096,299	2,241,102	2,294,629	2,248,157	2,027,052
Public Health and Social Services	1,195,863	126,790	154,672	153,476	122,266
Street Construction, Maintenance and Repair	3,994,538	4,499,947	4,220,016	3,913,477	4,280,735
Housing and Community Development	855,329	1,177,227	1,092,407	956,383	1,079,752
Basic Utility Services	1,704,663	2,081,050	2,128,748	2,048,065	1,946,379
Recreational Activities	1,976,407	2,498,487	1,940,978	1,843,775	1,466,915
Interest and Fiscal Charges	693,039	773,876	768,970	808,230	725,075
<i>Total Governmental Activities Expenses</i>	<u>23,335,023</u>	<u>23,901,342</u>	<u>22,521,624</u>	<u>21,582,751</u>	<u>19,972,790</u>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	<u>(20,054,159)</u>	<u>(20,773,545)</u>	<u>(19,888,146)</u>	<u>(19,017,593)</u>	<u>(14,748,261)</u>
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental Activities					
Taxes:					
Property Taxes Levied For:					
General Purposes	1,919,648	1,803,685	2,028,243	1,838,138	1,832,776
Fire Department	1,859,488	1,746,733	1,964,679	1,780,532	1,777,908
Streets	546,908	513,746	577,846	523,686	522,913
Police Department	164,072	154,125	173,354	157,106	156,874
Debt Service	153,754	200,360	225,361	200,877	256,235
Other Purposes	0	0	0	0	0
Municipal Income Taxes levied for:					
General Purposes	11,743,625	11,564,512	12,386,754	12,732,659	11,350,171
Capital Outlay	2,090,000	2,264,852	2,574,193	2,481,438	2,495,169
Grants and Entitlements not Restricted to					
Specific Programs	1,355,899	1,856,007	1,659,652	1,545,865	1,494,661
Investment Earnings	505,734	913,806	1,047,479	636,011	644,426
Gain on Sale of Capital Assets	0	70,777	10,011	4,087	0
Miscellaneous	490,451	313,937	706,426	270,020	722,241
<i>Total Governmental Activities</i>	<u>20,829,579</u>	<u>21,402,540</u>	<u>23,353,998</u>	<u>22,170,419</u>	<u>21,253,374</u>
<b>Change in Net Assets</b>					
Governmental Activities	<u>\$775,420</u>	<u>\$628,995</u>	<u>\$3,465,852</u>	<u>\$3,152,826</u>	<u>\$6,505,113</u>

2004	2003	2002	2001	2000
\$4,246,585	\$4,135,163	\$4,088,405	\$3,793,602	\$3,478,288
151,584	151,387	158,683	125,666	154,482
3,930,138	3,901,614	3,655,090	3,060,371	3,078,248
1,862,540	1,964,919	1,374,110	1,738,761	1,533,443
113,498	118,442	145,378	54,214	96,675
3,433,446	4,132,195	2,784,828	2,760,673	4,486,001
860,061	1,186,316	830,697	883,503	782,844
2,457,634	1,884,812	1,701,700	1,659,828	2,019,430
1,568,851	1,859,992	1,522,030	1,437,308	1,343,632
496,051	519,414	577,384	651,325	686,151
19,120,388	19,854,254	16,838,305	16,165,251	17,659,194
(14,678,848)	(14,099,555)	(13,162,685)	(11,816,900)	(15,634,908)
1,772,674	1,646,088	1,586,320	1,574,747	1,422,726
1,716,753	1,593,930	1,535,769	0	0
504,927	468,802	0	0	0
151,478	140,640	0	0	0
245,481	278,400	221,332	219,672	198,407
0	0	587,206	2,107,068	1,929,684
10,309,796	8,930,938	8,684,168	9,806,736	9,606,196
2,452,992	2,442,323	2,376,998	2,380,619	2,651,311
1,760,102	1,307,353	1,781,468	1,186,863	1,310,106
594,442	634,052	714,986	964,378	950,457
0	16,532	18,321	1,915	0
375,742	247,880	325,194	676,866	248,960
19,884,387	17,706,938	17,831,762	18,918,864	18,317,847
\$5,205,539	\$3,607,383	\$4,669,077	\$7,101,964	\$2,682,939

**City of Brecksville, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(Modified Accrual Basis of Accounting)*

	2009	2008	2007	2006	2005
<b>General Fund</b>					
Reserved	\$347,389	\$286,045	\$446,930	\$521,033	\$205,703
Unreserved	5,932,199	7,849,898	6,213,938	7,472,841	7,000,511
<b>Total General Fund</b>	<u>6,279,588</u>	<u>8,135,943</u>	<u>6,660,868</u>	<u>7,993,874</u>	<u>7,206,214</u>
<b>All Other Governmental Funds</b>					
Reserved	806,266	863,642	4,134,754	1,583,769	2,405,842 *
Unreserved, Undesignated, Reported in:					
Special Revenue funds	2,869,630	2,868,361	1,958,225	1,784,046	1,493,502
Debt Service funds	498,234	575,497	809,373	781,115	757,229
Capital Projects funds (Deficit)	550,696	1,131,583	1,793,269	2,588,372	2,841,013
<b>Total All Other Governmental Funds</b>	<u>4,724,826</u>	<u>5,439,083</u>	<u>8,695,621</u>	<u>6,737,302</u>	<u>7,497,586</u>
<b>Total Governmental Funds</b>	<u>\$11,004,414</u>	<u>\$13,575,026</u>	<u>\$15,356,489</u>	<u>\$14,731,176</u>	<u>\$14,703,800</u>

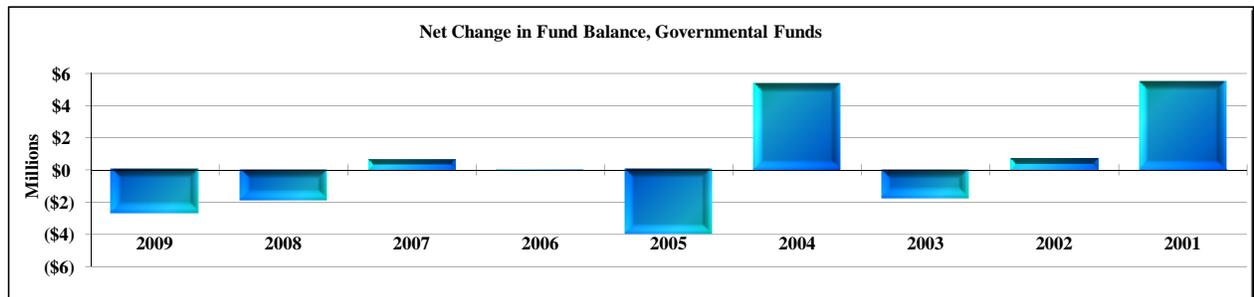


\* The large change from the prior year is due to encumbrances for the construction of the Human Services facility in the prior year.

2004	2003	2002	2001	2000
\$152,799	\$129,821	\$186,479	\$348,005	\$281,273
5,774,941	4,678,964	5,688,101	6,082,777	5,758,845
5,927,740	4,808,785	5,874,580	6,430,782	6,040,118
8,161,824	2,708,943	3,026,921	1,328,730	2,544,652
1,573,035	1,382,265	1,464,612	2,237,924	1,396,426
542,934	719,213	478,266	394,277	323,042
2,476,285	3,756,795	4,158,804	3,927,051	(1,455,495)
12,754,078	8,567,216	9,128,603	7,887,982	2,808,625
\$18,681,818	\$13,376,001	\$15,003,183	\$14,318,764	\$8,848,743

**City of Brecksville, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(Modified Accrual Basis of Accounting)*

	2009	2008	2007	2006	2005	2004
<b>Revenues</b>						
Taxes (1)	\$17,441,398	\$20,355,101	\$19,556,957	\$18,082,865	\$18,112,579	\$18,163,891
Charges for Services	905,024	1,006,940	928,599	795,817	780,783	763,763
Licenses and Permits	362,044	387,068	370,401	370,661	426,845	433,896
Fines and Forfeitures	279,459	338,338	281,554	318,741	315,131	331,702
Intergovernmental	2,946,251	2,612,165	2,394,732	2,201,360	3,381,031	3,445,386
Special Assessments	428,519	620,735	624,415	612,128	723,870	335,895
Interest	485,075	894,042	1,028,720	624,763	633,497	587,077
Donations	7,477	16,756	14,475	21,267	13,142	32,231
Rentals	46,261	218,333	119,234	99,195	105,069	91,942
Miscellaneous	469,189	313,740	705,695	270,020	719,916	270,539
<b>Total Revenues</b>	<b>23,370,697</b>	<b>26,763,218</b>	<b>26,024,782</b>	<b>23,396,817</b>	<b>25,211,863</b>	<b>24,456,322</b>
<b>Expenditures</b>						
Current:						
General Government: (2)						
Legislative and Executive	5,819,602	5,941,778	5,464,710	5,220,680	4,332,900	4,142,258
Judicial System	165,677	122,934	188,321	169,613	157,402	148,162
Public Safety: (2)						
Police	4,467,546	4,217,591	4,063,261	3,848,371	3,710,648	3,853,278
Fire	2,107,045	2,106,263	2,139,383	2,046,088	1,866,348	1,797,479
Public Health and Social Services	910,160	129,648	137,731	150,617	123,716	119,739
Street Construction, Maintenance and Repair	2,966,943	3,439,482	3,166,873	2,765,761	3,060,674	2,803,466
Housing and Community Development	900,852	846,644	836,660	807,590	835,066	818,070
Basic Utility Services	2,256,844	1,925,652	1,913,731	1,777,645	1,678,032	1,593,358
Recreational Activities	1,862,876	1,598,784	1,677,602	1,553,328	1,655,893	1,781,954
Capital Outlay	2,535,718	5,577,837	3,742,989	3,155,119	13,663,395	8,203,769
Debt Service:						
Principal Retirement	1,270,884	1,933,884	1,338,884	1,271,233	1,880,949	2,040,170
Repayment to Refunded Bond Escrow Agent	0	0	0	0	0	12,867
Interest and Fiscal Charges	694,576	779,233	764,362	777,817	722,436	437,710
Bond Issuance Costs	0	0	0	0	0	141,470
<b>Total Expenditures</b>	<b>25,958,723</b>	<b>28,619,730</b>	<b>25,434,507</b>	<b>23,543,862</b>	<b>33,687,459</b>	<b>27,893,750</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,588,026)</b>	<b>(1,856,512)</b>	<b>590,275</b>	<b>(147,045)</b>	<b>(8,475,596)</b>	<b>(3,437,428)</b>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	17,414	75,049	35,038	11,487	42,820	32,446
Bond Anticipation Notes Issued	0	0	0	0	1,550,000	2,550,000
General Obligation Bonds Issued	0	0	0	0	4,205,000	7,785,000
Special Assessment Bonds Issued	0	0	0	0	1,240,000	0
OPWC Loan Issued	0	0	0	162,934	231,143	0
Premium on Issuance of Debt	0	0	0	0	78,615	115,282
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	(1,739,483)
Payment to Refund Notes	0	0	0	0	(2,850,000)	0
Transfers In	2,231,175	3,798,793	5,601,367	4,641,971	4,254,600	5,386,125
Transfers Out	(2,231,175)	(3,798,793)	(5,601,367)	(4,641,971)	(4,254,600)	(5,386,125)
<b>Total Other Financing Sources (Uses)</b>	<b>17,414</b>	<b>75,049</b>	<b>35,038</b>	<b>174,421</b>	<b>4,497,578</b>	<b>8,743,245</b>
<b>Net Change in Fund Balances</b>	<b>(\$2,570,612)</b>	<b>(\$1,781,463)</b>	<b>\$625,313</b>	<b>\$27,376</b>	<b>(\$3,978,018)</b>	<b>\$5,305,817</b>
Debt Service as a Percentage of Noncapital Expenditures						
	9.0%	11.9%	9.9%	10.2%	13.4%	13.4%



(1) Includes All Taxes

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

2003	2002	2001	2000
\$15,798,469	\$15,605,768	\$16,544,343	\$14,872,585
757,802	621,980	640,568	569,601
382,356	335,530	290,325	376,390
321,007	353,697	394,319	356,597
2,776,961	3,496,062	1,869,874	1,922,782
327,902	325,000	265,000	510,618
629,781	714,986	960,118	973,121
9,734	8,611	15,130	11,227
77,047	150,939	75,949	75,186
223,698	415,384	641,602	245,914
<u>21,304,757</u>	<u>22,027,957</u>	<u>21,697,228</u>	<u>19,914,021</u>
4,024,845	3,490,750	3,606,295	3,393,415
150,947	154,019	132,114	156,667
3,699,440	3,419,938	3,250,985	3,111,668
1,845,131	1,641,677	1,521,449	1,505,903
118,588	142,703	103,780	93,325
3,327,036	2,568,880	2,299,218	2,478,337
1,183,455	963,679	761,285	646,989
1,640,660	1,324,054	1,246,551	1,289,244
1,661,078	1,492,749	1,264,053	1,151,375
3,997,138	4,825,124	2,959,846	5,369,478
1,810,170	760,170	685,170	660,170
0	0	0	0
502,644	584,633	617,742	689,069
0	0	0	0
<u>23,961,132</u>	<u>21,368,376</u>	<u>18,448,488</u>	<u>20,545,640</u>
<u>(2,656,375)</u>	<u>659,581</u>	<u>3,248,740</u>	<u>(631,619)</u>
29,193	24,838	21,281	39,621
1,000,000	0	0	0
0	0	2,200,000	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
6,465,396	6,082,372	6,157,935	5,521,290
<u>(6,465,396)</u>	<u>(6,082,372)</u>	<u>(6,157,935)</u>	<u>(5,521,290)</u>
<u>1,029,193</u>	<u>24,838</u>	<u>2,221,281</u>	<u>39,621</u>
<u>(\$1,627,182)</u>	<u>\$684,419</u>	<u>\$5,470,021</u>	<u>(\$591,998)</u>
13.1%	8.8%	9.2%	9.8%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2009	\$487,768,500	\$104,494,650	\$1,692,180,429	\$15,167,690	\$17,236,011
2008	486,131,280	106,177,280	1,692,310,171	14,924,650	16,959,830
2007	481,735,920	115,062,150	1,705,137,343	19,525,150	22,187,670
2006	441,195,080	107,170,670	1,566,759,286	19,629,130	22,305,830
2005	433,727,390	91,010,670	1,499,251,600	20,730,430	23,557,307
2004	424,437,130	89,385,240	1,468,063,914	21,523,860	24,458,932
2003	390,955,440	87,535,460	1,367,116,857	20,984,450	23,845,966
2002	377,071,210	83,881,000	1,317,006,314	21,668,560	24,623,364
2001	366,435,280	80,782,980	1,277,766,457	33,447,710	38,008,761
2000	325,272,420	66,492,890	1,119,329,457	34,466,070	39,165,989

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

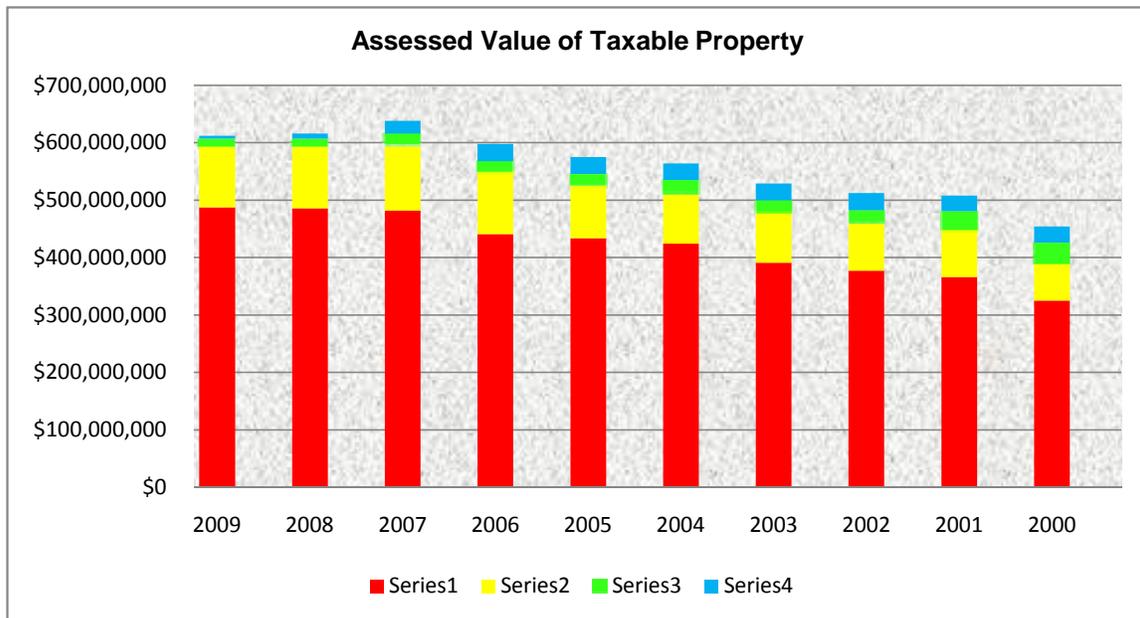
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010)

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. The 10% rollback for commercial/industrial property was eliminated in 2006.

Source: Cuyahoga County, Ohio; County Auditor

**Tangible Personal Property**

General Business		Total		Ratio	Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$4,678,850	\$74,861,600	\$612,109,690	\$1,784,278,040	34.31%	\$8.50
8,871,057	141,936,912	616,104,267	1,851,206,913	33.28	8.60
22,088,288	176,706,304	638,411,508	1,904,031,317	33.53	8.60
30,089,242	160,475,957	598,084,122	1,749,541,073	34.19	8.70
29,751,764	119,007,056	575,220,254	1,641,815,963	35.04	8.70
28,958,950	115,835,800	564,305,180	1,608,358,646	35.09	8.70
29,509,649	118,038,596	528,984,999	1,509,001,419	35.06	8.70
30,013,647	120,054,588	512,634,417	1,461,684,266	35.07	8.70
27,244,402	108,977,608	507,910,372	1,424,752,827	35.65	8.70
27,974,748	111,898,992	454,206,128	1,270,394,438	35.75	8.70



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

	2009	2008	2007	2006	2005
<b>Unvoted Millage</b>					
Operating	\$3.5100	\$3.5100	\$3.5100	\$3.5100	\$3.5100
Police Pension	0.3000	0.3000	0.3000	0.3000	0.3000
<i>Total Unvoted Millage</i>	<u>3.8100</u>	<u>3.8100</u>	<u>3.8100</u>	<u>3.8100</u>	<u>3.8100</u>
<b>Charter Millage</b>					
1982 Charter/Fire	3.4000	3.4000	3.4000	3.4000	3.4000
1987 Charter/Road Improvement	1.0000	1.0000	1.0000	1.0000	1.0000
<i>Total Charter Millage</i>	<u>4.4000</u>	<u>4.4000</u>	<u>4.4000</u>	<u>4.4000</u>	<u>4.4000</u>
<b>Voted Millage</b>					
Library	0.2900	0.3900	0.3900	0.4900	0.4900
<i>Total Millage</i>	<u><u>\$8.5000</u></u>	<u><u>\$8.6000</u></u>	<u><u>\$8.6000</u></u>	<u><u>\$8.7000</u></u>	<u><u>\$8.7000</u></u>

**Overlapping Rates by Taxing District**

<b>Brecksville-Broadview Heights City School District</b>					
Residential/Agricultural Real	\$37.2338	\$37.1756	\$39.9809	\$39.9810	\$40.2141
Commerical/Industrial and Public Utility Real	43.4071	43.1759	46.3679	46.3680	46.4754
General Business and Public Utility Personal	77.1000	77.1000	77.4000	77.4000	77.6000
<b>Cuyahoga Valley Career Center</b>					
Residential/Agricultural Real	2.0000	2.0000	2.0000	2.0000	2.0000
Commerical/Industrial and Public Utility Real	2.0000	2.0000	2.0000	2.0000	2.0000
General Business and Public Utility Personal	2.0000	2.0000	2.0000	2.0000	2.0000
<b>Cuyahoga County Commissioner</b>					
Residential/Agricultural Real	12.6607	11.8688	11.7227	11.7227	10.9754
Commerical/Industrial and Public Utility Real	12.8153	12.4535	12.5880	12.5762	11.9846
General Business and Public Utility Personal	13.3200	13.4200	13.5200	13.5200	13.5200
<b>Special Taxing Districts (1)</b>					
Residential/Agricultural Real	6.6597	5.9676	6.2900	6.2900	6.2880
Commerical/Industrial and Public Utility Real	6.8911	6.2519	6.5596	6.5552	6.5067
General Business and Public Utility Personal	7.2800	6.7800	6.7800	6.7800	6.7800

Source: Cuyahoga County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The City's basic property tax rate may be increased only by a majority vote of the City's residents.

Charter millage is consistently applied to all types of property as opposed to the voted levies of the overlapping taxing districts.

Overlapping rates are those of local and county governments that apply to property owners within the City.

(1) Metro Parks, Port Authority, County Library, Community College

2004	2003	2002	2001	1999
\$3.5100	\$3.5100	\$3.5100	\$3.5100	\$3.5100
0.3000	0.3000	0.3000	0.3000	0.3000
3.8100	3.8100	3.8100	3.8100	3.8100
3.4000	3.4000	3.4000	3.4000	3.4000
1.0000	1.0000	1.0000	1.0000	1.0000
4.4000	4.4000	4.4000	4.4000	4.4000
0.4900	0.4900	0.4900	0.4900	0.4900
\$8.7000	\$8.7000	\$8.7000	\$8.7000	\$8.7000

\$34.0346	\$36.0269	\$36.0663	\$29.5048	\$32.3342
40.5435	41.7308	41.8723	35.5571	40.3497
71.4000	71.5000	71.5000	64.8000	65.3000

2.0000	2.0000	2.0000	2.0000	2.0000
2.0000	2.0000	2.0000	2.0000	2.0000
2.0000	2.0000	2.0000	2.0000	2.0000

10.9899	12.4609	11.3815	11.3967	11.4114
12.0433	12.8764	12.0023	11.9298	12.3736
13.5200	14.6500	14.6500	14.6500	13.7500

4.7783	2.5323	2.5354	2.5422	2.8242
5.1811	2.5497	2.5320	2.5253	2.8923
5.8800	2.9500	2.9500	2.9500	2.9500

**City of Brecksville, Ohio**  
*Principal Real Property Taxpayers*  
 2009 and 2000

<i>2009</i>		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Cleveland Electric Illuminating Company	\$13,902,010	2.34 %
Ohio Bell Telephone Company	8,461,150	1.43
PDM Group, Inc	7,334,740	1.24
Grand Bay of Brecksville	6,663,290	1.13
Cleveland Cuyahoga	6,413,230	1.08
Gateway Association	4,629,870	0.78
Creekview Commons, LLC	3,961,620	0.67
Treeline Inc.	3,779,220	0.64
C E I	3,144,050	0.53
Cintas Document	2,447,070	0.41
<b>Total</b>	<b>\$60,736,250</b>	<b>10.25 %</b>

Total Real Property Assessed Valuation

**\$592,263,150**

<i>2000</i>		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Ohio Bell Telephone Company	\$9,119,360	2.33 %
B.F. Goodrich Company	8,065,610	2.06
Grand Bay of Brecksville	6,511,980	1.66
Gateway Association III & IV	4,272,040	1.09
Treeline	3,123,440	0.80
CEI	2,769,660	0.71
Brecksville Shopping Center	2,620,840	0.67
FOGG - Snowville	2,321,490	0.59
Brecksville Corporate Center	2,096,080	0.54
South Point Association	2,040,400	0.51
<b>Total</b>	<b>\$42,940,900</b>	<b>10.96 %</b>

Total Real Property Assessed Valuation

**\$391,765,310**

Source: Cuyahoga County Auditor

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

Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)	Percent of Total Tax Collections To Tax Levy	Accumulated Outstanding Delinquent Taxes	Percentage of Delinquent Taxes to Total Tax Levy
2009	\$5,179,840	\$5,013,860	96.80%	\$113,222	\$5,127,082	98.98%	\$263,979	5.10%
2008	5,343,912	5,052,543	94.55	123,527	5,176,070	96.86	225,651	4.22
2007	5,471,368	5,218,601	95.38	122,322	5,340,923	97.62	246,600	4.51
2006	5,080,922	4,893,297	96.31	101,802	4,995,099	98.31	182,408	3.59
2005	5,186,465	4,835,607	93.24	112,123	4,947,730	95.40	162,105	3.13
2004	5,038,544	4,681,595	92.92	129,800	4,811,394	95.49	198,671	3.94
2003	4,845,764	4,480,297	92.46	132,706	4,613,003	95.20	204,120	4.21
2002	4,614,317	4,307,338	93.35	103,464	4,410,802	95.59	192,446	4.17
2001	4,643,484	4,258,919	91.72	102,292	4,361,211	93.92	178,606	3.85
2000	4,106,344	3,803,743	92.63	74,744	3,878,487	94.45	179,982	4.38

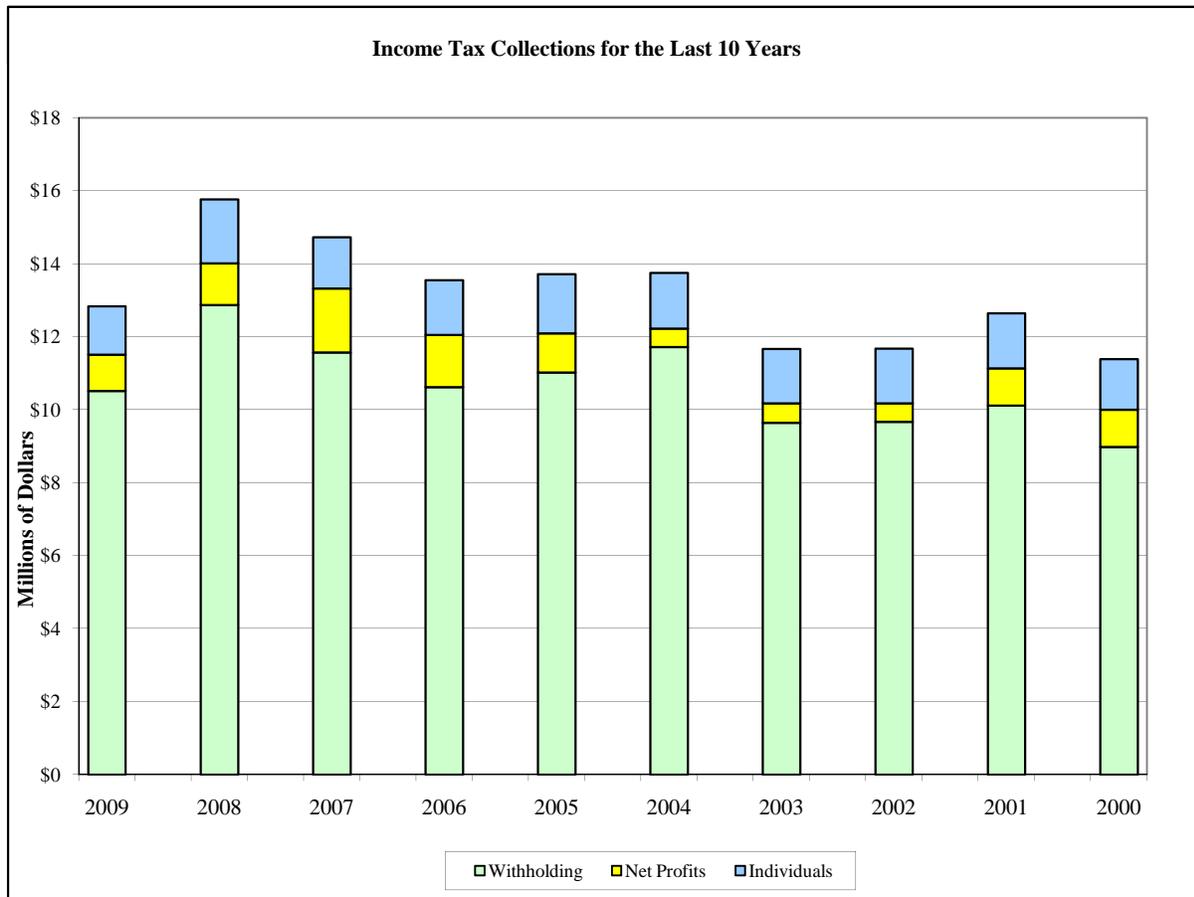
Source: Cuyahoga County, Ohio; County Auditor

(1) State reimbursement of rollback and homestead exemptions are included.

Note: The County does not identify delinquent collections by the year for which the tax was levied.

**City of Brecksville, Ohio**  
*Income Tax Revenue Base and Collections*  
*(Modified Accrual Basis)*  
*Last Ten Years*

Tax Year	Tax Rate	Total Tax Collected	Taxes from Withholding	Percentage of Taxes from Withholding	Taxes From Net Profits	Percentage of Taxes from Net Profits	Taxes From Individuals	Percentage of Taxes from Individuals
2009	2.00%	\$12,835,856	\$10,516,417	81.93%	\$990,928	7.72%	\$1,328,511	10.35%
2008	2.00	15,763,909	12,869,655	81.64	1,141,307	7.24	1,752,947	11.12
2007	2.00	14,724,747	11,570,706	78.58	1,753,717	11.91	1,400,323	9.51
2006	2.00	13,551,132	10,615,957	78.34	1,435,065	10.59	1,500,110	11.07
2005	2.00	13,713,689	11,017,578	80.34	1,072,410	7.82	1,623,701	11.84
2004	2.00	13,747,033	11,715,222	85.22	505,891	3.68	1,525,921	11.10
2003	2.00	11,665,183	9,647,106	82.70	523,767	4.49	1,495,476	12.82
2002	2.00	11,672,006	9,670,257	82.85	507,732	4.35	1,494,017	12.80
2001	2.00	12,641,479	10,111,919	79.99	1,018,903	8.06	1,510,657	11.95
2000	2.00	11,386,360	8,981,561	78.88	1,019,079	8.95	1,384,581	12.16



**City of Brecksville, Ohio**  
*Income Tax Filers by Income Level*  
*Tax Years 2008 and 1999*

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Tax Year 2008 (1)

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Income Range	Number of Filers	Percent of Filers	Taxable Income (2)	Percent of Taxable Income
Over \$100,000	1,745	33.45 %	\$369,717,074	74.84 %
75,001-100,000	547	10.48	47,290,018	9.57
50,001-75,000	592	11.35	36,811,458	7.45
25,001-50,000	725	13.90	27,301,031	5.53
Under 25,000	1,608	30.82	12,908,294	2.61
Total	<u>5,217</u>	<u>100.00 %</u>	<u>\$494,027,875</u>	<u>100.00 %</u>

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Tax Year 1999

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Income Range	Number of Filers	Percent of Filers	Taxable Income (2)	Percent of Taxable Income
Over \$100,000	392	9.38 %	\$43,911,393	23.25 %
75,001-100,000	636	15.22	55,068,670	29.16
50,001-75,000	733	17.55	45,241,543	23.96
25,001-50,000	859	20.56	31,339,980	16.59
Under 25,000	1,558	37.29	13,292,399	7.04
Total	<u>4,178</u>	<u>100.00 %</u>	<u>\$188,853,985</u>	<u>100.00 %</u>

Source: Regional Income Tax Agency Data

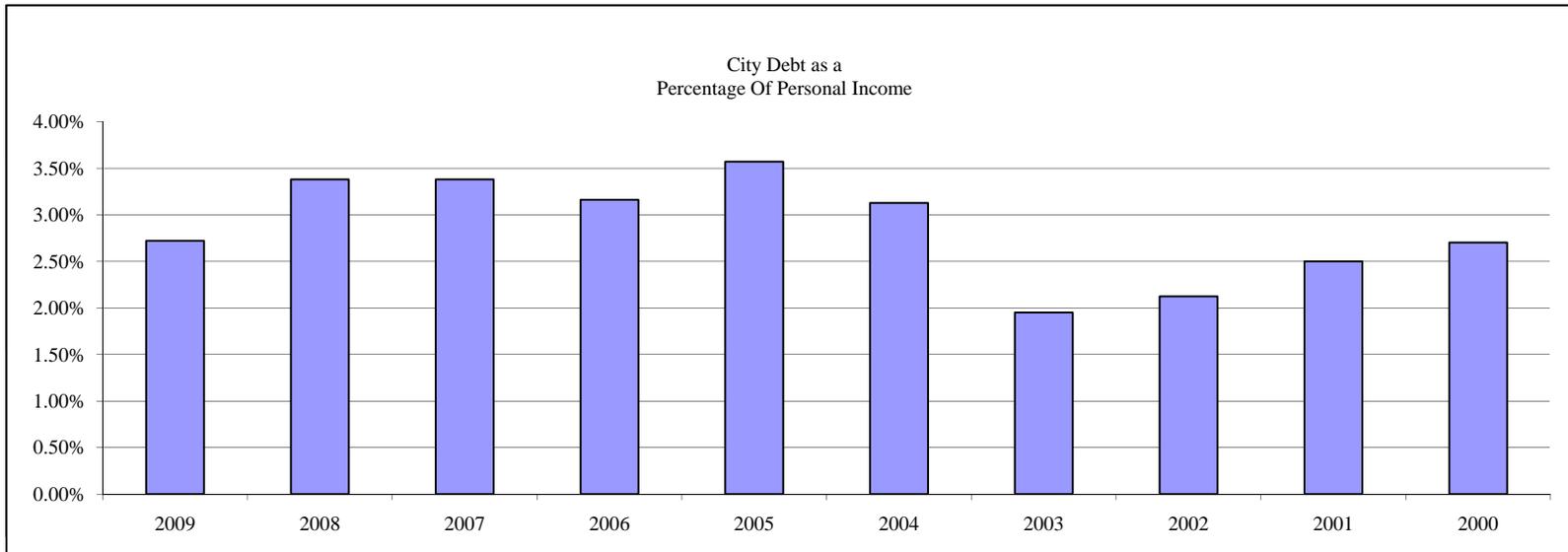
(1) Information for 2009 was not available

(2) Taxable income of residents of the City

**City of Brecksville, Ohio**  
*Ratios of Outstanding Debt to  
 Total Personal Income and Debt Per Capita  
 Last Ten Years*

Fiscal Year	General Obligation Bonds	Special Assessment Bonds	OPWC Loans	Notes Payable	Total	Total Personal Income (1)	Percentage Of Personal Income	Population (2)	Total Debt Per Capita
2009	\$9,465,056	\$3,467,090	\$601,527	\$2,400,000	\$15,933,673	\$585,948,239	2.72 %	13,875	\$1,148
2008	10,402,802	3,754,221	655,411	5,000,000	19,812,434	585,948,239	3.38	13,806	1,435
2007	11,875,548	4,169,352	709,295	3,000,000	19,754,195	583,783,744	3.38	13,806	1,431
2006	12,761,477	4,569,483	763,179	0	18,094,139	572,461,107	3.16	13,755	1,315
2005	13,615,307	4,929,614	651,478	800,000	19,996,399	559,584,836	3.57	13,661	1,464
2004	10,027,432	4,057,000	471,284	2,550,000	17,105,716	546,998,189	3.13	13,567	1,261
2003	4,491,102	4,417,000	516,454	1,000,000	10,424,556	534,694,651	1.95	13,474	774
2002	4,874,400	4,772,000	561,624	1,000,000	11,208,024	527,524,135	2.12	13,506	830
2001	5,228,502	5,097,000	606,794	2,000,000	12,932,296	517,409,828	2.50	13,459	961
2000	5,579,208	3,162,000	651,964	4,285,000	13,678,172	506,348,116	2.70	13,382	1,022

-S20-



(1) Brecksville Finance Department estimates 1999, 2001-2009;  
 U.S. Census Bureau 2000  
 (2) Estimates 1999, 2001-2009; U.S. Census Bureau 2000

**City of Brecksville, Ohio**  
*Ratio of General Obligation Bonded Debt to Estimated True  
 Value of Taxable Property and Bonded Debt Per Capita  
 Last Ten Years*

Year	General Obligation Bonds	Estimated True Value of Taxable Property	Ratio of Bonded Debt to Estimated True Value of Taxable Property	Bonded Debt per Capita
2009	\$9,465,056	\$1,784,278,040	0.53%	\$682
2008	10,402,802	1,851,206,913	0.56	753
2007	11,875,548	1,904,031,317	0.62	860
2006	12,761,477	1,749,541,073	0.73	928
2005	13,615,307	1,641,815,963	0.83	997
2004	10,027,432	1,608,358,646	0.62	739
2003	4,491,102	1,509,001,419	0.30	333
2002	4,874,400	1,461,684,266	0.33	360
2001	5,228,502	1,424,752,827	0.37	388
2000	5,579,208	1,270,394,438	0.44	416

**City of Brecksville**  
*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2009*

	Debt Attributable to Governmental Activities	Percentage Applicable to City (1)	Amount of Direct and Overlapping Debt
<b>Direct Debt:</b>			
City of Brecksville			
General Obligation Bonds	\$9,465,056	100.00%	\$9,465,056
Special Assessment Bonds	3,467,090	100.00	3,467,090
OPWC Loans	601,527	100.00	601,527
Various Purpose Notes	<u>2,400,000</u>	100.00	<u>2,400,000</u>
<b>Total Direct Debt</b>	<u>15,933,673</u>		<u>15,933,673</u>
<b>Overlapping Debt:</b>			
Payable from Property Taxes:			
Cuyahoga County Bonds	250,659,000	2.00	5,013,180
Regional Transit Authority Bonds	163,025,000	2.00	3,260,500
Brecksville-Broadview Heights City School District Bonds	15,482,896	100.00	15,482,896
Payable from Other Sources:			
Cuyahoga County Loans	5,985,000	1.94	116,109
Cuyahoga County Capital Leases	19,154,000	1.94	371,588
Regional Transit Authority Loans	3,040,281	1.94	58,981
Regional Transit Authority Capital Lease	22,308,138	1.94	432,778
Brecksville-Broadview Heights City School District Notes	11,218,981	58.71	6,586,664
Brecksville-Broadview Heights City School District Capital Leases	<u>528,184</u>	58.71	<u>310,097</u>
<b>Total Overlapping Debt</b>	<u>491,401,480</u>		<u>31,632,793</u>
<b>Total Direct and Overlapping Debt</b>	<u><u>\$507,335,153</u></u>		<u><u>\$47,566,466</u></u>

Source: Office of the Auditor, Cuyahoga County, Ohio

(1) Percentages were determined by dividing the assessed valuation of the overlapping government located within the boundaries of the City by the total assessed valuation of the government. The valuations used were for the 2009 collection year.

**City of Brecksville, Ohio**  
*Legal Debt Margin Information*  
*Last Ten Years*  
(amounts expressed in thousands)

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Overall Debt Limitation (10.5% of Assessed Valuation)	\$64,272	\$64,691	\$67,033	\$62,799	\$60,398	\$59,252	\$55,543	\$53,827	\$53,331	\$47,692
Net Debt Within 10.5% Limitations	9,384	10,536	11,553	12,202	14,150	12,100	4,701	4,998	6,952	9,624
Overall Legal Debt Margin Within 10.5% Limitations	<u>\$54,888</u>	<u>\$54,155</u>	<u>\$55,480</u>	<u>\$50,597</u>	<u>\$46,248</u>	<u>\$47,152</u>	<u>\$50,842</u>	<u>\$48,829</u>	<u>\$46,379</u>	<u>\$38,068</u>
Total net debt applicable to the limit as a percentage of debt limit	14.60%	16.29%	17.23%	19.43%	23.43%	20.42%	8.46%	9.29%	13.04%	20.18%
Unvoted Debt Limitation (5.5% of Assessed Valuation)	\$33,666	\$33,886	\$35,113	\$32,895	\$31,637	\$31,037	\$29,094	\$28,195	\$27,935	\$24,981
Net Debt Within 5.5% Limitations	9,384	10,536	11,553	12,202	14,150	12,100	4,701	4,998	6,952	9,624
Unvoted Legal Debt Margin Within 5.5% Limitations	<u>\$24,282</u>	<u>\$23,350</u>	<u>\$23,560</u>	<u>\$20,693</u>	<u>\$17,487</u>	<u>\$18,937</u>	<u>\$24,393</u>	<u>\$23,197</u>	<u>\$20,983</u>	<u>\$15,357</u>
Total net debt applicable to the limit as a percentage of debt limit	27.87%	31.09%	32.90%	37.09%	44.73%	38.99%	16.16%	17.73%	24.89%	38.53%

**Legal Debt Margin Calculation for Fiscal Year 2009**

	Overall Margin Within 10.5%	Unvoted Margin Within 5.5%
Assessed property value	<u>\$612,109,690</u>	<u>\$612,109,690</u>
Overall Debt Limitation (percentage of assessed valuation)	\$64,271,517	\$33,666,033
Gross Indebtedness	15,933,673	15,933,673
Less: Various Purpose Notes	(2,400,000)	(2,400,000)
Special Assessment Bonds	(3,467,090)	(3,467,090)
OPWC Loans	(601,527)	(601,527)
General Obligation Bond Retirement Fund Balance	(81,119)	(81,119)
Net Debt Within Limitations	<u>\$9,383,937</u>	<u>\$9,383,937</u>
Legal Debt Margin Within Limitations	<u>\$54,887,580</u>	<u>\$24,282,096</u>

Note: Under State of Ohio finance law, the City of Brecksville's outstanding general obligation debt should not exceed 10.5 percent of total assessed property value. In addition, the outstanding general obligation debt net of voted debt should not exceed 5.5 percent of total assessed property value. By law, the general obligation debt subject to the limitation is offset by amounts set aside for repaying general obligation bonds.

**City of Brecksville, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population (1)	Total Personal Income (2)	Median Family Income (1)	Per Capita Income (1)	Unemployment Rate (3)		City Square Miles (4)
					Cuyahoga County	State of Ohio	
2009	13,875	\$585,948,239	\$97,415	\$42,231	9.0%	10.2%	19.54
2008	13,806	585,948,239	97,415	42,442	6.8	6.5	19.54
2007	13,806	583,783,744	97,055	42,285	6.3	5.6	19.54
2006	13,755	572,461,107	95,526	41,619	6.1	5.6	19.54
2005	13,661	559,584,836	94,022	40,963	5.9	5.9	19.54
2004	13,567	546,998,189	92,541	40,318	6.6	5.9	19.54
2003	13,474	534,694,651	91,084	39,683	6.2	6.1	19.54
2002	13,506	527,524,135	89,649	39,059	6.6	5.7	19.54
2001	13,459	517,409,828	88,238	38,443	4.6	4.2	19.54
2000	13,382	506,348,116	86,848	37,838	4.5	4.1	19.54

(1) Estimates 2001-2009; U.S. Census Bureau 2000

(2) Brecksville Finance Department estimates 2001-2009;  
U.S. Census Bureau 2000.

(3) Ohio Bureau of Employment Services; U.S. Department of Labor, Bureau of  
Labor Statistics; Unemployment rate for the City is unavailable.

(4) City Records

**City of Brecksville, Ohio**  
Principal Employers  
Current Year and Four Years Ago (1)

<b>2009</b>			
Employer	Nature of Activity	Employees	Percentage of Total City Employment
Department of Veteran Affairs	Medical Center	1,469	7.95 %
AT&T/ Ohio Bell	Communication Services	1,113	6.02
PNC/National City Corporation	Banking Services	847	4.59
Lubrizol Corporation	Chemical Technology	686	3.71
First Energy/Illuminating Company	Electric Utility	556	3.01
Brecksville-Broadview Heights School	Public Education	436	2.37
House of LaRose	Beverage Distributor	344	1.86
Curtiss-Wright Flow Control	Manufacturing	185	1.00
City of Brecksville	Municipal Government	140	0.76
Cuyahoga Valley Joint Vocational School	Vocational Education	114	0.62
<b>Total</b>		<b>5,890</b>	<b>31.89 %</b>
Total Employment within the City		<b>18,468</b>	

<b>2005</b>			
Employer	Nature of Activity	Employees	Percentage of Total City Employment
Department of Veteran Affairs	Medical Center	1,326	9.85 %
Ameritech/SBC	Communication Services	877	6.51
National City Corporation	Banking Services	834	6.19
B.F. Goodrich Company	Chemical Firm	529	3.93
Brecksville-Broadview Heights School	Public Education	497	3.69
House of LaRose	Beverage Distribution	310	2.30
Curtiss-Wright Flow Control	Manufacturing	165	1.23
City of Brecksville	Municipal Government	141	1.05
Cuyahoga Valley Joint Vocational School	Vocational Education	133	0.99
Regional Income Tax Agency	Tax Collections	132	0.98
<b>Total</b>		<b>4,944</b>	<b>36.72 %</b>
Total Employment within the City		<b>13,463</b>	

Source: Regional Income Tax Agency and a survey conducted by the City.

(1) Information prior to 2005 is not available

**City of Brecksville, Ohio**  
*Full-Time Equivalent City Government Employees by Function/Program*  
*Last Ten Years*

Function/Program	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
<b>General Government</b>										
Council	4.50	4.50	4.50	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Mayor	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance	3.50	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	4.00
Income Tax	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Purchasing	2.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Legal	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mayor's Court	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Technology	3.50	3.50	3.00	3.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering	1.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Administrative Support	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00
<b>Public Safety</b>										
Police	43.00	44.50	43.50	43.00	45.00	45.00	43.50	46.50	43.50	46.00
Fire	26.50	27.00	28.00	26.00	26.00	25.00	25.50	25.00	25.50	25.00
<b>Recreational Activities</b>										
Community Center	55.00	52.00	51.50	49.00	55.50	59.50	54.50	60.00	45.50	48.00
Senior/Community Services	9.50	9.50	9.00	8.00	4.00	4.00	4.00	4.00	3.00	3.00
<b>Street Construction, Maintenance and Repair</b>										
Service	47.00	44.00	48.00	59.50	60.50	61.00	62.00	63.00	62.00	60.00
<b>Housing and Community Development</b>										
Building Inspection	6.00	7.00	8.50	8.00	7.50	7.00	7.00	7.00	7.00	7.00
<b>Basic Utility Services</b>										
Housekeeping	12.00	13.50	13.50	11.00	10.00	9.50	8.00	0.00	0.00	0.00
<b>Totals:</b>	<u>221.00</u>	<u>221.50</u>	<u>225.50</u>	<u>230.00</u>	<u>233.00</u>	<u>233.50</u>	<u>228.00</u>	<u>227.00</u>	<u>208.00</u>	<u>211.50</u>

**Method:** Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee as of December 31, 2009.

Source: Finance Department

**City of Brecksville, Ohio**  
*Capital Assets Statistics by Function/Program*  
*Last Ten Years*

Function/Program	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
<b>General Government</b>										
Building Department Vehicles	6	6	6	6	6	6	5	5	5	5
Other Department Vehicles	5	5	5	5	5	4	4	4	4	4
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Square Footage of Building	6,577	6,577	6,577	6,577	6,577	6,577	6,577	6,577	6,577	6,577
Vehicles	23	22	22	22	22	22	22	20	18	20
<b>Fire</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Square Footage of Building	17,674	17,674	17,674	17,674	17,674	17,674	17,674	10,544	10,544	10,544
Vehicles	13	12	12	12	13	12	12	12	12	11
<b>Street Construction, Maintenance and Repair</b>										
Streets (lane miles)	189	189	189	189	185	185	181	178	N/A	175
Urban Forestry Vehicles	3	3	3	3	3	3	4	2	2	N/A
Other Public Services Vehicles	53	54	54	54	54	51	49	49	48	52
<b>Recreational Activities</b>										
Recreation Center	1	1	1	1	1	1	1	1	1	1
Recreation Center Square Footage	65,000	65,000	65,000	65,000	49,000	49,000	49,000	49,000	49,000	49,000
Number of Parks	3	3	3	3	3	3	3	3	3	3
Number of Baseball Diamonds	10	10	10	10	10	10	10	10	8	8
Number of Playgrounds	8	8	8	8	8	8	8	8	6	2
Number of Tennis Courts	3	3	3	3	3	3	3	3	3	3
Number of Full Sized Soccer Fields	2	2	2	2	2	2	2	2	2	2
Vehicles	3	3	3	3	3	3	3	2	2	1
<b>Housing and Community Development</b>										
Human Services Center Square Footage	46,000	46,000	46,000	46,000	0	0	0	0	0	0
Vehicles	5	6	6	6	6	6	6	4	5	5

**City of Brecksville, Ohio**  
*Operating Indicators by Function/Program*  
*Last Nine Years (1)*

Function/Program	2009	2008	2007	2006
<b>Police:</b>				
Police Expenditures (in thousands)	\$3,516	\$3,350	\$3,428	\$3,321
Total Arrests	3,181	3,542	3,526	4,499
Part One Offenses	85	83	67	71
OVI Arrests	39	64	55	44
Prisoners	1,258	1,235	1,086	1,033
Motor Vehicle Accidents	256	293	303	326
Calls for Service	14,302	16,603	15,669	15,433
Incidents per Citizen	1.0308	1.2030	1.1349	1.1220
Cost per Citizen	\$253.41	\$242.67	\$248.32	\$241.41
<b>Fire:</b>				
Fire Expenditures (in thousands)	\$2,159	\$2,067	\$2,194	\$2,220
Emergency Responses	1,346	1,399	1,313	1,387
Fire Safety Inspections	249	410	276	268
Fire Protection Systems Inspected	49	58	47	34
Building Fire Protection Plans Reviewed	3	9	7	14
Percentage of Business Inspected	25%	39%	44%	28%
Number of Community Programs	181	245	15	15
Emergency Responses per Citizen	0.0975	0.1013	0.0951	0.1008
Cost per Citizen	\$155.60	\$149.72	\$158.91	\$161.40
Street Lights Expenditures (in thousands)	\$98	\$86	\$85	\$85
Cost per Acre of Streetlights	\$7.60	\$6.88	\$6.81	\$6.80
<b>Public Health Services:</b>				
Health Department (in thousands)	\$50	\$48	\$48	\$45
Health Cost per Citizen	\$3.57	\$3.49	\$3.49	\$3.27
<b>Recreational Activities:</b>				
Blossom Hill (in thousands)	\$305	\$271	\$280	\$254
Community Center (in thousands)	1,791	1,610	1,609	1,527
Total Leisure Service Cost (in thousands)	\$2,096	\$1,881	\$1,889	\$1,781
Cost per Citizen	\$151.03	\$136.26	\$136.85	\$129.48
Community Center Square Feet	65,000	65,000	65,000	65,000
Square Feet per Citizen	4.68	4.71	4.71	4.73
Total Recreational Revenue (in thousands)	\$894	\$1,039	\$928	\$791
Community Center Members	6,606	6,798	7,440	6,637
Total Participations	199,102	218,209	171,266	165,066
Participations of Members Over Age 60	N/A	N/A	N/A	N/A
Fitness Class Participations	21,624	24,107	21,779	15,531
Participations per Citizen	14.35	15.81	12.40	12.00
Cost per Participation	\$10.53	\$7.38	\$9.40	\$9.25
Revenue per Participation	\$4.49	\$4.76	\$5.42	\$4.79
<b>Housing and Community Development:</b>				
Human Services (in thousands)	\$720	\$701	\$659	\$504
Cost per Citizen	\$51.89	\$51.00	\$48.00	\$37.00
Human Services Square Feet	29,000	29,000	29,000	29,000
Square Feet per Citizen	26.34	31.80	31.80	44.89
Total Human Services Revenue (in thousands)	\$81	\$76	\$52	\$51
Human Services Members	1,101	714	912	646
Total Participations	46,272	36,946	32,542	33,299
Participations per Citizen	3.33	2.68	2.36	2.42
Cost per Participation	\$653.95	\$982.18	\$722.15	\$780.19

2005	2004	2003	2002	2001
\$2,970	\$3,021	\$2,919	\$2,609	\$2,548
4,171	4,275	4,567	4,443	4,428
72	79	105	93	123
55	71	86	69	68
923	888	932	840	901
344	325	272	217	250
16,668	17,271	18,225	17,557	17,094
1.2202	1.2730	1.3526	1.2999	1.2701
\$217.41	\$222.67	\$216.64	\$193.17	\$189.32
\$2,053	\$1,997	\$1,880	\$1,730	\$1,770
1,386	1,345	1,263	1,381	1,281
164	235	257	243	165
46	38	30	68	11
7	39	39	67	14
28%	25%	26%	25%	22%
11	10	10	7	14
0.1015	0.0991	0.0937	0.1023	0.0952
\$150.29	\$147.20	\$139.53	\$128.09	\$131.51
\$85	\$84	\$85	\$80	\$81
\$6.80	\$6.72	\$6.80	\$6.40	\$6.48
\$45	\$41	\$41	\$39	\$35
\$3.29	\$3.02	\$3.04	\$2.89	\$2.60
\$260	\$271	\$215	\$215	\$181
1,666	1,546	1,642	1,487	1,228
\$1,926	\$1,817	\$1,857	\$1,702	\$1,409
\$140.99	\$133.93	\$137.82	\$126.02	\$104.69
49,000	49,000	49,000	49,000	49,000
3.59	3.61	3.64	3.63	3.64
\$796	\$747	\$694	\$669	\$643
6,453	6,564	6,405	5,389	0
155,135	171,000	167,000	94,000	0
30,144	34,437	28,817	19,876	0
14,345	16,382	14,546	6,889	0
11.36	12.61	12.42	6.97	0.00
\$10.74	\$9.03	\$9.82	\$15.79	\$0.00
\$5.13	\$4.37	\$4.15	\$7.10	\$0.00
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	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	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	N/A	N/A	N/A

(continued)

**City of Brecksville, Ohio**  
*Operating Indicators by Function/Program (continued)*  
*Last Nine Years (1)*

Function/Program	2009	2008	2007	2006
<b>Housing and Community Development:</b>				
Planning and Zoning (in thousands)	\$4	\$13	\$8	\$9
Housing and Building Inspection (in thousands)	\$521	\$471	\$492	\$473
Cost per Citizen	\$37.84	\$35.00	\$36.00	\$35.00
Building Permits - Residential	882	742	1,077	981
Dollar Value of Permits (in thousands)	\$5,596	\$7,450	\$7,609	\$12,371
Building Permits - Commercial	137	205	126	124
Dollar Value of Permits (in thousands)	\$3,954	\$7,075	\$23,762	\$4,212
Engineering (in thousands)	\$256	\$178	\$152	\$129
Engineering Reviews				
New Topo Reviews	11	11	15	29
Revised Topo Reviews	13	23	28	46
Retaining Wall Reviews	15	9	32	12
Plat Reviews	16	9	3	0
Other Reviews	43	41	38	41
Builder Grades	15	17	66	31
Landscaping Grades	11	7	20	11
Total All Reviews	124	117	202	170
Number of Trees Planted	146	110	168	278
Number of Trees Removed	197	135	103	102
Cemetery Internments	41	46	60	68
Grave Purchases/Interment Payments (in thousands)	\$30	\$24	\$40	\$37
<b>Street Construction, Maintenance and Repair:</b>				
Street Maintenance (in thousands)	\$1,033	\$1,155	\$1,112	\$1,115
Snow and Ice Removal (in thousands)	\$175	\$208	\$175	\$70
Road Maintenance (man hours)	70,776	70,776	66,405	63,460
Streets (lane miles)	189	189	189	189
Cost per mile of street	\$7.21	\$7.21	\$6.81	\$6.27
Feet of street per capita	72.28	72.28	72.28	72.55
Asphalt Usage (in tons)	7,237	2,307	2,119	4,526
Asphalt Cost per ton	\$56.81	\$55.74	\$60.68	\$52.02
Salt Usage (in tons)	8,625	9,090	9,875	4,255
Concrete Used (in cubic yards)	1,941	1,941	1,172	1,600
Brush/Grass/Yard Waste Collected (in cubic yard)	2,409	2,729	2,120	2,717
Leaves Collected (in cubic yards)	7,722	5,926	6,953	6,145
<b>General Government:</b>				
Law (in thousands)	\$219	\$222	\$241	\$208
Cost per budget dollar	\$0.0054	\$0.0052	\$0.0058	\$0.0060
Finance (in thousands)	\$342	\$299	\$292	\$285
Cost per budget dollar	\$0.0085	\$0.0071	\$0.0070	\$0.0083
Purchasing (in thousands)	\$227	\$201	\$198	\$191
Cost per employee	\$1,027.15	\$861.07	\$847.97	\$817.99
Lands and Buildings (in thousands)	\$785	\$767	\$769	\$777
Cost per citizen	\$56.58	\$55.57	\$55.70	\$56.49
Mayor's Office (in thousands)	\$217	\$231	\$206	\$210
Council (in thousands)	\$234	\$229	\$230	\$212

(1) Information prior to 2001 is not available

Source: Finance Department

2005	2004	2003	2002	2001
\$15	\$16	\$7	\$11	\$8
\$487	\$496	\$463	\$480	\$478
\$37.00	\$38.00	\$35.00	\$36.00	\$36.00
1,095	926	843	957	800
\$19,823	\$17,508	\$19,503	\$17,094	\$23,535
104	157	232	160	134
\$7,461	\$19,572	\$25,600	\$4,054	\$10,364
\$114	N/A	N/A	N/A	N/A
39	N/A	N/A	N/A	N/A
40	N/A	N/A	N/A	N/A
0	N/A	N/A	N/A	N/A
11	N/A	N/A	N/A	N/A
0	N/A	N/A	N/A	N/A
0	N/A	N/A	N/A	N/A
0	N/A	N/A	N/A	N/A
90	N/A	N/A	N/A	N/A
73	231	294	593	279
157	166	106	42	156
58	38	50	41	49
\$38	\$30	\$90	\$19	\$28
\$1,070	\$1,086	\$1,053	\$967	\$1,170
\$229	\$181	\$172	\$76	\$88
74,505	71,160	72,481	68,706	68,321
185	185	181	178	178
\$7.02	\$6.85	\$6.77	\$5.86	\$7.07
71.51	72.00	70.93	69.59	69.83
4,000	3,188	3,949	2,050	6,093
\$52.02	\$51.00	\$51.50	\$50.00	\$53.00
9,770	5,809	9,168	11,263	4,918
1,205	1,246	2,400	1,939	1,655
3,269	3,240	3,497	2,213	1,932
5,721	5,934	4,920	5,306	4,362
\$205	\$203	\$188	\$177	\$191
\$0.0058	\$0.0049	\$0.0045	\$0.0036	\$0.0045
\$282	\$280	\$281	\$202	\$215
\$0.0080	\$0.0067	\$0.0067	\$0.0042	\$0.0050
\$179	\$183	\$178	\$197	\$182
\$766.60	\$879.81	\$784.14	\$864.04	\$779.44
\$732	\$808	\$862	\$1,002	\$917
\$53.58	\$59.56	\$63.98	\$74.19	\$68.13
\$227	\$186	\$220	\$216	\$207
\$204	\$200	\$185	\$172	\$137

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**Mary Taylor, CPA**  
Auditor of State

**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  
AUGUST 12, 2010**