



OHIO AUDITOR OF STATE  
**KEITH FABER**





CITY OF STRONGSVILLE  
CUYAHOGA COUNTY

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**CITY OF STRONGSVILLE  
CUYAHOGA COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF TREASURY</b>			
<i>Passed Through State of Ohio, Office of Budget and Management</i> COVID-19 Coronavirus Relief Fund	21.019		\$2,493,535
<i>Passed Through Ohio Department of Aging</i> COVID-19 Coronavirus Relief Fund	21.019		25,000
<b>Total U.S. Department of Treasury</b>			<b><u>2,518,535</u></b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through Ohio Health Resources and Services Administration</i> COVID-19 Provider Relief Fund	93.498		36,416
<b>Total U.S. Department of Health and Human Services</b>			<b><u>36,416</u></b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed Through the City of Shaker Heights</i> COVID-19 Assistance to Firefighters Grant	97.044		10,973
<i>Passed Through the Federal Emergency Management Agency</i> Flood Mitigation Assistance	97.029		500,000
<b>Total U.S. Department of Homeland Security</b>			<b><u>510,973</u></b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Direct Program</i>			
Drug Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis	16.001		13,563
Total Drug Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis			<u>2,545</u> 16,108
Bulletproof Vest Partnership Program	16.607		2,336
<i>Passed Through Ohio Department of Public Safety, Office of Criminal Justice Services</i> COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034		39,164
<b>Total U.S. Department of Justice</b>			<b><u>57,608</u></b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	PID 106723	41,704
Total Highway Planning and Construction		PID 97602	<u>1,259,998</u> 1,301,702
<i>Passed Through University Hospitals of Cleveland</i>			
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	OVI-2020-University	10,234
Total Alcohol Impaired Driving Countermeasures Incentive Grants		OVI-2021-University	<u>2,334</u> 12,568
<b>Total U.S. Department of Transportation</b>			<b><u>1,314,270</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$4,437,802</u></b>

*The accompanying notes are an integral part of this schedule.*

**CITY OF STRONGSVILLE  
CUYAHOGA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31,2020**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Strongsville (the City) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

The City has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D - MATCHING REQUIREMENTS**

Certain Federal programs require the City to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The City has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.



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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

City of Strongsville  
Cuyahoga County  
16099 Foltz Industrial Parkway  
Strongsville, Ohio 44149

To the City Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States’ *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Strongsville, Cuyahoga County, Ohio (the City) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated June 11, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the City.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the City’s internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the City’s internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the City’s financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***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 financial statements. However, opining 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*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 11, 2021



# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

City of Strongsville  
Cuyahoga County  
16099 Foltz Industrial Parkway  
Strongsville, Ohio 44149

To the City Council:

### ***Report on Compliance for Each Major Federal Program***

We have audited the City of Strongsville's (the City) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the City of Strongsville's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the City's major federal programs.

### ***Management's Responsibility***

The City's management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the City's compliance for each of the City's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the City's major programs. However, our audit does not provide a legal determination of the City's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the City of Strongsville complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal programs for the year ended December 31, 2020.

***Report on Internal Control Over Compliance***

The City's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the City's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Strongsville, Cuyahoga County, Ohio (the City) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our unmodified report thereon dated June 11, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the City. We conducted our audit to opine on the City's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 11, 2021

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**CITY OF STRONGSVILLE  
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2020**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<ul style="list-style-type: none"> <li>• Coronavirus Relief Fund, CFDA 21.019</li> <li>• Highway Planning and Construction, CFDA 20.205</li> </ul>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None



# **CITY OF STRONGSVILLE, OHIO**



## **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2020**





# **CITY OF STRONGSVILLE, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**DECEMBER 31, 2020**

Issued by The Finance Department

Joseph K. Dubovec, CPA  
Director of Finance

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# **INTRODUCTORY SECTION**



**City of Strongsville, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2020*  
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Thomas P. Perciak  
Mayor

# City of Strongsville

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June 11, 2021

Members of City Council and  
Honorable Citizens of Strongsville, Ohio

We are pleased to submit the Comprehensive Annual Financial Report of the City of Strongsville for the year ended December 31, 2020.

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 to file unaudited general purpose external financial statements with the Auditor of State within 150 days of year end.

Management assumes full responsibility for both 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 anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Keith Faber, Auditor of State, has issued an unmodified (“clean”) opinion on the City of Strongsville’s financial statements for the year ended December 31, 2020. The Independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’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 Strongsville is approximately 25 square miles and is located in Cuyahoga County in northeastern Ohio, approximately 14 miles southwest of the City of Cleveland. Strongsville was founded in 1816, became a township in 1818, a village in 1927, and became a city in 1961 under the laws of the State of Ohio. In 2020, U.S Census Bureau estimates reported that Strongsville had a population of 44,436, that makes it the 24<sup>th</sup> largest City in Ohio.

The City of Strongsville operates and is governed by its Charter, first adopted by the voters on November 4, 1958. The Charter has been and may be amended by the voters from time to time. A nine-member Charter Review Commission reviews the Charter every five years, and most recently did so in 2018. The City is also subject to some general laws applicable to all cities. Under the State of Ohio Constitution, the City may exercise all powers of local self-government and police powers to the extent not in conflict with applicable laws. The Charter provides for a mayor-council form of government.

Legislative authority is vested in a seven-member council. Three members are elected at-large, and four members are elected from wards. The Council fixes compensation of City officials and employees, enacts ordinances and resolutions relating to City services, tax levies, appropriations, borrowing money, licensing and regulating businesses and trades, and other municipal purposes. The presiding officer is the President of Council, who is elected by Council for a one year term. The Charter establishes certain administrative departments and Council may establish additional departments and divisions within departments.

The City of Strongsville's chief executive and administrative officer is the Mayor, who is elected by the voters for a four-year term. The Mayor appoints, subject to approval of a majority of the members of Council, the Directors of the City's departments. The Mayor also oversees the enforcement of all laws and ordinances, and executes all contracts, conveyances, evidences of indebtedness, and all other instruments to which the municipality is a party.

The City provides its residents with a full range of municipal services. These services include, among other things, police, fire, emergency medical assistance, recreation and senior programs, building code enforcement, sanitary and storm sewer maintenance, street maintenance and repair, street lighting, traffic signalization, snow removal, refuse disposal, cemetery services and the maintenance of all City lands, buildings and equipment.

The City of Strongsville maintains its legal level of budgetary control at the department level, separated into the categories of Personal Service, Other than Personal Service, and Transfers and Advances. The Finance Director is authorized to allocate appropriations for function and object levels within the same department and category as explained above without prior Council approval, as long as the total appropriation for each department and category does not exceed that of the Council-approved appropriation.

## **Profile of the City**

The City of Strongsville is served by diversified transportation facilities, including two State highways, U.S. Highway 42 and 82, and Interstate Highways I-71 and I-80 (the Ohio Turnpike). It is served by CSX Railroad for freight rail services, Amtrak for passenger rail services located in nearby Cleveland, and is served by passenger and freight air services at Cleveland Hopkins International Airport, located within five miles of the City, and Burke Lakefront Airport located in downtown Cleveland. Public mass transit for the area is provided by the Greater Cleveland Regional Transit Authority.

Within a 30-minute drive from the City are the locations of the Rock and Roll Hall of Fame, Progressive Field, Rocket Mortgage FieldHouse, FirstEnergy Stadium, the world-class Cleveland Orchestra, the Cleveland Museum of Art, the Natural History Museum, the Western Reserve Historical Society, the Cleveland Playhouse and Karamu House, a multi-racial performing arts center. These and other facilities in the area offer an extensive variety of cultural and educational programs to the residents of Strongsville, as well as professional sports including baseball, basketball and football.

The City of Strongsville owns the 157,000 Ehrnfelt Recreation & Senior Center, offering fitness and enrichment activities for all ages. The Center includes an aquatic center, cardio and weights rooms, indoor track, three basketball courts, senior center and a banquet center. The City also owns several parks offering residents a variety of activities to improve health and fitness. The 57-acre Strongsville Recreation Park has three baseball diamonds, a covered picnic shelter, a playground and tennis courts. Surrarer Park, on the City's east side, has a baseball diamond, tennis courts, a covered pavilion and a handicap accessible playground. Volunteer Park, on the City's west side, has six baseball diamonds, a covered picnic area, bocce ball court, a playground and horseshoe pits. The Youth Sports Park also on the City's west side has a regulation football field, three youth baseball fields, a playground and a covered picnic area. Recreation Park 3, on the City's south side, has two baseball fields and two covered picnic shelters. Nichols Park, on the City's north side, has a baseball diamond, covered picnic shelter and a small playground. The Strongsville Business & Technology Park, home of the Strongsville Soccer Organization, offers residents many opportunities for fitness related activities. City residents can also take advantage of the Cleveland Metroparks within minutes of home. Located in the City section of the park system are the popular toboggan chutes, Mill Stream Run and the Chalet, a facility for year-round recreational activities. Gardenview Horticultural Park is a botanical park located on 16 acres near the south end of the City. Visitors can view more than 500 species of trees and plants.

## **Economic Development**

The City of Strongsville is home to a diverse, growing local economy that maintains a solid tax base through established business parks and a thriving commercial sector. Development in the City of Strongsville has closely followed the City's Comprehensive Master Plan, which was first developed in the early 1960s and has been modified regularly to accommodate changes in the economic climate. As part of that plan, four industrial development areas, totaling over 2,362 acres, have been established within the City featuring large setbacks and ample green space, resulting in a "park-like" atmosphere. A summary of each of the four business parks is listed below:

### The Strongsville Business & Technology Park

- 1,693 acres; 70% developed
- 3,850,923 SF of build-out with a 3.37% vacancy rate
- Home to over 70 companies that employ over 3,000 employees
- Ranked as the #1 industrial park in Northeast Ohio by Crain's Cleveland Business (9/2020)
- Over 500 acres of undeveloped, greenfield land available for future industrial development
- Major employers in the park: Momentive Quartz Technologies, Vitamix, Foundation Software, Clark Reliance's Corporate Headquarters, Sparton Medical Devices, CCL Industries' North American Headquarters, and Eberhard Manufacturing

### The Dow Circle Research & Development Park

- 258 acres; 95% developed
- 910,112 SF of build-out with a 9.08% vacancy rate
- Home to over 30 companies that employ over 2,600 employees
- Major employers in the park: Regional Headquarters for Enterprise Rental Car, Lumitex, Akzo Nobel Coatings RD&I Center, & PNC Bank's Technology Center

### The Progress Drive Business Park

- 325 acres; 96% developed
- 1,513,726 SF of build-out with a 5.69% vacancy rate
- Home to over 40 companies that employ over 2,000 employees
- Major employers in the park: Corporate Headquarters of Atlantic Tool & Die, PPG Industries, and the Corporate Headquarters for Insight/Chemical Services

### Park 82

- 86 acres; 100% developed
- 1,349,280 SF of build-out with 2.83% vacancy rate
- Home to over 15 companies that employ over 1,000 employees
- Major employers in the park: the Great Lakes Brewery, Intralot, and Dealer Tire

Overall, Strongsville's business parks are home to 7,692,418 SF of industrial/high tech build-out with an occupancy rate at 96.5%, as of January 2021.

Job growth and business retention continued to be robust within the business parks in 2020. A highlight of several projects within the business parks include:

#### Union Home Mortgage

- Company Description:* Mortgage Broker
- Business Park:* Dow Circle Research & Development Park
- Completed the purchase of new 60,969 SF office building on corporate campus
- Announced plans to hire an additional 450 employees at their Strongsville headquarters.

#### Infinium Wall Systems

- Company Description:* Manufacturer of Wall System Solutions
- Business Park:* Strongsville Business & Technology Park
- Began construction on new 120,000 SF corporate headquarters
- The company plans to expand their existing Strongsville workforce by 60 employees

#### The Pipeline Development Company

- Company Description:* Oil Pipeline Repair Company
- Business Park:* Progress Drive Business Park
- Purchased 233,915 SF manufacturing facility for new corporate headquarters
- Relocating 107 new jobs to Strongsville

Shanghai Oriental Magnetic Card Engineering Co. (OMEC)

- Company Description:* Smart Card Manufacturer
- Business Park:* Dow Circle Research & Development Park
- OMEC announced the purchase of 20,000 SF manufacturing facility with Phase II building expansion plans.
- OMEC will hire 200 new employees within the City of Strongsville

Great Lakes Brewery

- Company Description:* Craft Beer Manufacturer
- Business Park:* Darice Parkway
- Leased 67,000 SF for new canning operation and distribution center
- Relocating 30 new jobs to Strongsville

Wayfair

- Company Description:* Online Furniture Company
- Business Park:* Strongsville Business & Technology Park
- Leased 68,387 SF for new Strongsville Distribution Center

MedWaste Ohio

- Company Description:* Medical Waste Removal Company
- Business Park:* Strongsville Business & Technology Park
- Purchased 32,737 SF of office/flex space to process and clean medical devices/equipment

To facilitate the expansion and attraction of economic development projects, the City utilizes four tax incentive programs:

- **Community Reinvestment Area (CRA) Program**  
The City has established nineteen (19) Pre-1994 CRAs within and surrounding Strongsville's business parks. Improvements within these CRAs are granted an exemption from real estate property taxes for 100% of the incremental increase in assessed value for a period of up to 15 years.
- **Strongsville Job/Payroll Creation Incentive Grant Program**  
The City of Strongsville utilizes an incentive program designed to attract large end-users with significant payroll to the community. Under the Strongsville Job/Payroll Creation Incentive Grant Program, a company that creates and maintains over \$6 million in new annual payroll within the City is eligible for an annual grant payment based on a percentage of the annual payroll withholding taxes generated by the project.
- **Enterprise Zone Program**  
The City's Enterprise Zone Program provides tax incentives in a designated Enterprise Zone to businesses that agree to invest in capital improvements and create or retain jobs. Tax incentives under this program are negotiated and can provide tax abatements of up to 75% for a term of up to ten years, subject to City, County and State approval.
- **Foreign Trade Zone (FTZ)**  
The City has seven (7) established FTZs within the City's business parks. FTZs allow companies to defer, reduce, or eliminate US Customs' duties.



The City also has a Community Improvement Corporation, to facilitate future economic development. This non-profit corporation is registered with the State of Ohio and it is separate from the City, with its own code of regulations and directors. This corporation can be used to facilitate private entity borrowing or to hold properties, as approved by the City, for use in enhancing business opportunities.

In addition to the local tax incentive programs, the City of Strongsville utilizes County programs such as the Storefront Renovation Program and Brownfield Redevelopment Funds, as well as State programs for job creation and workforce development.

### **Long-Term Financial Planning, Initiatives and Accomplishments**

The City is very pleased that Moody's Investors Services (the largest U.S. and international credit, financial research, and bond rating agency) has reaffirmed the City's Aaa bond rating on October 26, 2020. This is the highest rating a city can receive, which attests to the City's prudent fiscal management and strong economic health.

The City's elected and appointed officials consider many factors when setting the budget parameters for each year. Budget priorities for the past several years continue to include; ensuring public safety, regionalism, providing high quality services, job creation and retention, maintaining infrastructure, and prudent fund balances to protect the City's Aaa bond rating. The City keeps these objectives in mind while diligently monitoring revenues and expenditures on a daily basis. The City continues to practice measures of cost containment. The City also strives to maintain adequate reserves to meet matching grant requirements enabling the City to pursue any grants or donations to fund operations and specific capital projects.

Although the City has not adopted a formal minimum fund balance policy, we have always strived to maintain fund balances that would finance at least a minimum of three months (25 percent) of operations. The Finance Department reviews all transactions on an on-going basis and balances bank accounts daily.

The City administration prepared and City Council adopted the 2020 annual budget prior to December 31, 2019. This affords City Departments the opportunity to bid projects beginning in January in order to take advantage of lower bids and save on construction projects.

The Earned Benefits, Health Insurance Reserve and Workers Compensation Reserve funds are all used to accumulate funds that can be used during times of higher expenditures or lower revenues. They are designed to smooth cash inflows and outflows in other operating funds. On generally accepted accounting principles (GAAP) basis, the Earned Benefits fund was presented in the general fund and the Hospitalization Reserve fund and the Workers' Compensation Reserve fund were allocated back into the funds which contributed to it.

The City of Strongsville's Finance Department was proud to receive its 9<sup>th</sup> consecutive, Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

The Mayor, Economic Development Director and Tax Increment Financing (TIF) Specialist, have aggressively pursued the use of TIF Financing as an economic development tool. The City currently has twenty-two state approved areas designated as TIF Financing Districts with five pending. Total TIF revenue collected since the inception of the TIF program has now reached \$16,440,421.

The City's Engineering Department has developed a proactive 10-phase Sanitary Sewer Capital Improvement Plan designed to eliminate 663 of the 850 septic systems in place throughout the City. The first six phases of this plan have been completed at a total construction cost of \$7,368,715. These projects were partially financed with grants from the Ohio Public Works Commission and Northeast Ohio Regional Sewer District totaling \$2,480,307 and loans from the Ohio Water Development Authority totaling \$2,187,181.

These loans were obtained to initially pay the residents' share of the construction costs, which will be repaid from the proceeds of special assessments levied against the property owners who benefitted from these projects. Construction on Phase VII, which will eliminate 35 septic systems, is currently in progress. This project is scheduled to be completed in the summer of 2021 at an estimated cost of \$886,378.

The City's Fire & Emergency Services Department received two energy efficiency infrastructure grants from the Northeast Ohio Public Energy Council (NOPEC) totaling \$319,084. These grants were used for the Ward 1 Fire Station HVAC & Lighting Project that was designed to improve the energy efficiency of the facility.

The City's Senior Center received a \$37,380 grant from Cuyahoga County Division of Senior & Adult Services through its Community Social Services Program, to assist in senior adult development programs and transportation services.

The City received several grants and reimbursements during 2020 designed to combat the negative affect that the Coronavirus (COVID-19) pandemic had on the national, state and local economies. Federal funding from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), provided grants totaling \$2,554,952 that were used for public health and safety employees responding to the public health emergency, adult day service and senior center providers and lost revenues for EMS providers. State funding in response to the COVID-19 pandemic included two dividends received from the Ohio Bureau of Workers' Compensation totaling \$885,445. These dividends were intended to help keep businesses open and keep people employed.

The City has undertaken a number of measures to manage its expenses in response to the COVID-19 pandemic. To avoid layoffs the City participated in a "Shared Work Ohio" program with the Ohio Department of Jobs and Family Services. Most non-bargaining employees and all the members of the Teamsters Union were furloughed for 104 hours or 20% of normal pay between June 5, 2020 and September 1, 2020. None of the City's safety forces were affected by this program. The City saved approximately \$438,000 by participating in this program. In addition, all non-emergency related overtime was suspended, most part-time positions were eliminated, and certain full-time positions were eliminated or have not been filled.

The City has continued its commitment to improve infrastructure throughout the City, and to also upgrade its vehicle fleet and equipment. Approximately \$10.3 million was spent on roadway projects, concrete replacement and asphalt reconstruction and replacement, while a combined \$1.6 million was spent on the purchase of police body cameras, two portable disinfecting machines, a fire truck, two police vehicles, two trailers, a Sewer Vactor chassis and various other equipment.

For more than twenty years, Strongsville has offered its residents curbside recycling. In 2020, a \$6,000 grant was received to design and distribute the City's Recycling newsletter, "Keeping Strongsville Green". Over 18,000 households now receive this newsletter that promotes the City's recycling program.

The City received its 25th – Tree City USA Award, sponsored by the National Arbor Day Foundation in cooperation with the U.S. Forest Service, the U.S. Conference of Mayors, the National Association of State Foresters, and the National League of Cities.

## Awards and Acknowledgments

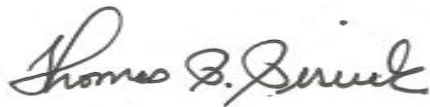
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Strongsville for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2019. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the City had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements.

A certificate is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and are submitting it to GFOA to determine its eligibility for another certificate.

The successful completion of a report of this scope depends upon the dedicated contributions of many employees. The sincere appreciation of those primarily responsible for the completion of this Comprehensive Annual Financial Report is extended to all contributors, but especially those employees in the Department of Finance who have spent their time and energy on various parts of the report, and to the staff from James G. Zupka, Certified Public Accountants, Incorporated, for their assistance in compiling the Comprehensive Annual Financial Report.

In addition, we would like to thank the members of Strongsville City Council, for their support in striving for excellence in financial reporting and disclosure.

Respectfully submitted,



Thomas P. Perciak  
Mayor



Joseph K. Dubovec, CPA  
Director of Finance

**City of Strongsville, Ohio**  
*Elected Officials*  
*December 31, 2020*

<u>Official</u>	<u>Term</u>	<u>Term Expiration</u>
<b>Mayor:</b>		
Thomas P. Perciak	4 years	December 31, 2023
<b>Council Members:</b>		
<u>At-Large:</u>		
Matthew A. Schonhut - President	4 years	December 31, 2021
James E. Carbone	4 years	December 31, 2021
Joseph C. DeMio	4 years	December 31, 2021
<u>Wards:</u>		
James A. Kaminski (Ward 1)	4 years	December 31, 2023
Annmarie P. Roff (Ward 2)	4 years	December 31, 2023
Kelly A. Kosek (Ward 3)	4 years	December 31, 2023
Gordon C. Short (Ward 4) - President Pro Term	4 years	December 31, 2023

# City of Strongsville, Ohio

*Appointed Officials*

*December 31, 2020*

Law Director:  
Neal M. Jamison

Communication & Technology Director:  
David E. Sems

Assistant Law Director:  
Daniel J. Kolick

Human Resources Director:  
Stephen F. Kilo

Finance Director:  
Joseph K. Dubovec, CPA

Recreation, Parks & Senior Services Director:  
Bryan V. Bogre

Service Director:  
Joseph M. Walker

Chief of Police:  
Mark Fender

Economic Development Director:  
Brent T. Painter

Chief of Fire:  
John D. Draves

City Engineer:  
Kenneth P. Mikula

Magistrate:  
Kenneth A. Kraus

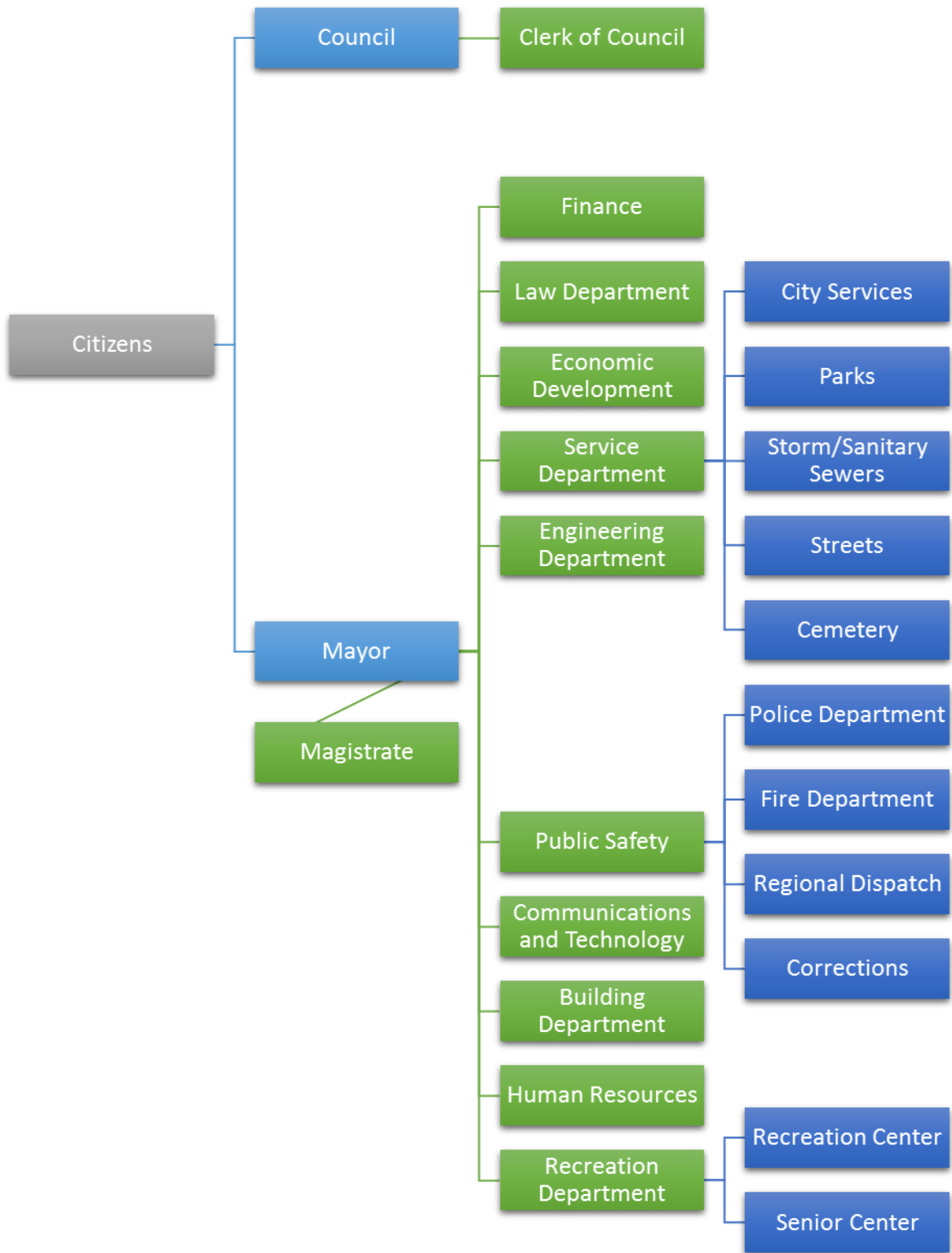
Building Commissioner:  
Michael D. Miller

City Prosecutor:  
John Castele

Clerk of Council (Appointed by Council):  
Aimee K. Pientka

Public Safety Director:  
Charles W. Goss

**City of Strongsville, Ohio**  
*Organizational Chart*  
*December 31, 2020*





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Strongsville  
Ohio**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

December 31, 2019

*Christopher P. Morrill*

Executive Director/CEO

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# **FINANCIAL SECTION**



# OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12<sup>th</sup> Floor  
615 Superior Avenue, NW  
Cleveland, Ohio 44113-1801  
(216) 787-3665 or (800) 626-2297  
NortheastRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT

City of Strongsville  
Cuyahoga County  
16099 Foltz Industrial Parkway  
Strongsville, Ohio 44149

To the City Council:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Strongsville, Cuyahoga County, Ohio (the City), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Street Construction, Maintenance and Repair Fund, and the Fire Levy Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 23 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the City. We did not modify our opinion regarding this matter

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

*Supplementary and Other Information*

Our audit was conducted to opine on the City's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we will also issue our report dated June 11, 2021, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 11, 2021



**City of Strongsville, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*Unaudited*

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As management of the City of Strongsville (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with the additional information contained in the financial statements and the notes thereof.

**Financial Highlights**

- The City's total assets and deferred outflows of resources exceeded its total liabilities and deferred inflows of resources at the close of 2020 by \$208,958,595.
- The City's total net position increased \$10,646,160 or 5.37 percent in 2020. Net position of the governmental activities increased \$8,384,924 which represents a 6.00 percent increase from 2019. Net position of the business-type activities increased \$2,261,236 or 3.86 percent from 2019.
- In the prior year, the Ohio Police and Fire Pension Fund made a change in its health care model resulting in a decrease in its current year OPEB expense in 2019. This change then increased the City's Security of persons and property expense by \$23,359,540 or 330.62 percent from 2019.
- The General Fund reported a fund balance of \$23,970,644 at the end of the current fiscal year. The unassigned fund balance for the General Fund was \$18,692,308 or 48.38 percent of the total General Fund expenditures (including transfers out). The General Fund experienced an increase of \$3,095,175 in its fund balance for the year ended December 31, 2020.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

**Government-wide Financial Statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The statement of net position 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 finances. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short term as well as what dollars remain for future spending. The fund financial statements also look at the City's most significant funds with all other nonmajor funds presented in one column.

The *statement of net position* presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the residual being reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

**City of Strongsville, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*Unaudited*

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Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, security of persons and property, public health services, transportation, community environment, basic utility services, leisure time activities, and interest and fiscal charges. The business-type activities include sanitary sewer services and improvements.

The government-wide financial statements can be found starting on page 19 of this report.

***Fund Financial Statements.*** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The City does not have any fiduciary funds.

***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 funds financial statements focus on the *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, 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 financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 36 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Street Construction, Maintenance and Repair Fund, Fire Levy Fund, General Bond Retirement Fund, General Capital Improvement Fund, and TIF Capital Improvement Fund, all of which are considered to be major funds. Data from the other 30 governmental funds are combined into a single aggregated presentation.

The basic governmental fund financial statements can be found on pages 22-28 of this report.

***Proprietary Funds.*** The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its sanitary sewer operations. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally to the City's various functions. The City has two Internal Service Funds to account for workers' compensation coverage and health insurance.



**City of Strongsville, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*Unaudited*

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Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sanitary sewer operations, as it is considered a major fund and the internal service funds. The basic proprietary fund financial statements can be found on pages 29-32 of this report.

***Fiduciary Funds.*** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City does not have any fiduciary funds.

***Notes to the Basic Financial Statements.*** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and can be found on pages 33-89.

***Other Information.*** In addition to the basic financial statements and accompanying notes, this report also presents certain other information that the City believes readers will find useful. After the notes to the financial statements, the required supplementary information and notes to the required supplementary information related to the net pension liability and net OPEB liability/asset, the combining statements referred to earlier in connection with non-major governmental and proprietary funds are presented, as well as individual detailed budgetary comparisons for non-major funds. This information can be found on pages 90-164 of the report.

### **Government-wide Financial Analysis**

While this document contains information about the funds used by the City to provide services to our citizens, the view of the City as a whole looks at all financial transactions and asks the question, "How did we do financially during 2020?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all nonfiduciary assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector. The accrual 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 position and the changes in that position. The change in net position 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 capital assets will also need to be evaluated.

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

- Assets
- Deferred Outflows of Resources
- Liabilities
- Deferred Inflows of Resources
- Net Position (Assets and Deferred Outflows of Resources minus Liabilities and Deferred Inflows of Resources)
- Program Expenses and Revenues
- General Revenues
- Net Position Beginning and End of Year

**City of Strongsville, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*Unaudited*

**The City of Strongsville as a Whole**

Recall that the Statement of Net Position looks at the City as a whole. The following provides a summary of the City's net position for 2020 compared to 2019.

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>ASSETS</b>						
Current and other assets	\$ 86,025,613	\$ 74,118,673	\$ 20,511,193	\$ 17,307,423	\$ 106,536,806	\$ 91,426,096
Capital assets, net	202,749,778	196,383,532	45,794,817	46,377,479	248,544,595	242,761,011
Net Pension Asset	128,900	68,796	13,972	5,178	142,872	73,974
<b>Total Assets</b>	<b>288,904,291</b>	<b>270,571,001</b>	<b>66,319,982</b>	<b>63,690,080</b>	<b>355,224,273</b>	<b>334,261,081</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferral on Refunding	1,772,291	2,031,185	-	-	1,772,291	2,031,185
Pension	7,771,515	18,911,929	622,360	545,023	8,393,875	19,456,952
OPEB	5,237,325	4,042,615	395,899	75,194	5,633,224	4,117,809
<b>Total Deferred Outflows of Resources</b>	<b>14,781,131</b>	<b>24,985,729</b>	<b>1,018,259</b>	<b>620,217</b>	<b>15,799,390</b>	<b>25,605,946</b>
<b>LIABILITIES</b>						
Current and other liabilities	7,847,408	3,811,723	266,451	251,214	8,113,859	4,062,937
Long-term liabilities:						
Due within one year	10,667,576	13,071,499	488,665	484,455	11,156,241	13,555,954
Due in more than one year:						
Net Pension Liability	54,064,106	69,361,444	1,837,633	1,802,723	55,901,739	71,164,167
Net OPEB Liability	16,870,408	16,067,834	1,238,837	828,079	18,109,245	16,895,913
Other Amounts	41,249,563	38,491,254	2,018,471	2,262,144	43,268,034	40,753,398
<b>Total Liabilities</b>	<b>130,699,061</b>	<b>140,803,754</b>	<b>5,850,057</b>	<b>5,628,615</b>	<b>136,549,118</b>	<b>146,432,369</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Property Taxes	9,933,986	9,864,587	-	-	9,933,986	9,864,587
Payments in Lieu of Taxes	2,476,545	2,196,451	-	-	2,476,545	2,196,451
Pension	8,530,415	1,208,574	397,690	26,556	8,928,105	1,235,130
OPEB	4,000,935	1,823,808	176,379	2,247	4,177,314	1,826,055
<b>Total Deferred Inflows of Resources</b>	<b>24,941,881</b>	<b>15,093,420</b>	<b>574,069</b>	<b>28,803</b>	<b>25,515,950</b>	<b>15,122,223</b>
<b>NET POSITION</b>						
Net Investment in						
Capital Assets	160,379,508	158,096,697	43,698,875	43,960,039	204,078,383	202,056,736
Restricted	27,534,285	22,079,657	-	-	27,534,285	22,079,657
Unrestricted	(39,869,313)	(40,516,798)	17,215,240	14,692,840	(22,654,073)	(25,823,958)
<b>Total Net Position</b>	<b>\$ 148,044,480</b>	<b>\$ 139,659,556</b>	<b>\$ 60,914,115</b>	<b>\$ 58,652,879</b>	<b>\$ 208,958,595</b>	<b>\$ 198,312,435</b>

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The net pension liability (NPL) is the largest single liability reported by the City at December 31, 2020 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The City previously adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the City's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and net pension asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the City's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the City is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the City's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability/asset and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

Over time, net position may serve as useful indicator of a government's financial position. The City's total assets and deferred outflows of resources exceeded its total liabilities and deferred inflows of resources at the close of 2020 by \$208,958,595. Due to the GASB 68 and GASB 75, the City reports a net pension of liability of \$55,901,739 and net OPEB liability of \$18,109,245. The recording of these pension and OPEB liabilities results in the City reporting total unrestricted net position of a negative \$22,654,073 and the governmental activities unrestricted net position was a negative \$39,869,313, respectively. The unrestricted net position of the City's business-type activities was \$17,215,240, with net investment in capital assets accounting for \$43,698,875 or 71.74 percent of the total business-type activities' net position. It is important to note that the unrestricted net position of the City's business-type activities, \$17,215,240, may not be used to fund governmental activities.

The largest portion of the City's total net position reflects its investments in capital assets (e.g., land, construction in progress, buildings, land improvements, machinery and equipment, furniture and fixtures, vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding along with any related deferred outflows/inflows of resources. The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

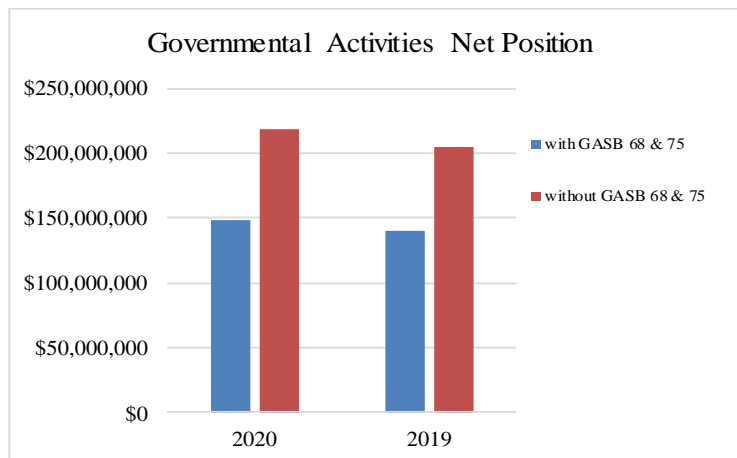
Total assets increased from 2019 to 2020 in the amount of \$20,963,192, while the City's total liabilities decreased by \$9,883,251. The increase in assets was primarily due to an increase in pooled cash and cash equivalents, intergovernmental receivable and capital assets, net. Cash increased due to the proactive measures the administration took to offset the anticipated negative impact COVID-19 would have on the City's cash flow. At the beginning of the pandemic the Regional Income Tax Agency estimated that the City might see a significant reduction and delay in income tax collections, the City's largest revenue source. Because of this, the hiring of new employees to replace those retiring was delayed or the position was left unfilled. Most part time positions were sharply reduced, for example, the City's recreation Department employs a significant number of part time employees year-round, but especially during the summer months. These positions were not needed in 2020 due to most recreation and senior center activities being shut down. With the exception of most public safety employees, other City employees were affected by a reduction in paid hours of 8 hours (20 percent) a week for Thirteen weeks (104 hours total) from June 5 to September 1. Department heads trimmed their budgets to all but essential items. Overtime was sharply curtailed across all departments except when needed for emergencies, or it was eligible to be reimbursed by grants or other

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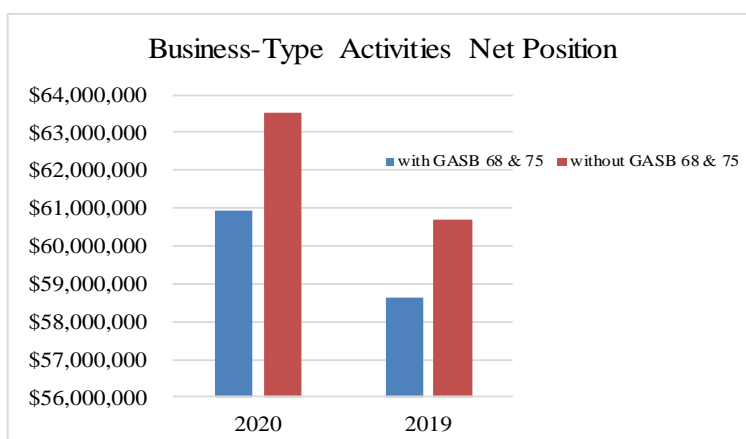
sources. Cash also increased because the City refinanced its short-term bond anticipation notes rather than paying them down to conserve cash until we had a clearer view of the pandemic's impact. Cash also increased due to unspent debt proceeds for 2020 construction projects currently in progress. Intergovernmental receivables increased due to a dividend refund received from the Ohio Bureau of Workers' Compensation along with a sanitary sewer grant received from NEORS. There was a decrease in State Local Government funding and Gasoline Tax due to the slowdown of the economy due to the COVID-19 pandemic. The decrease in liabilities is primarily the result of a decrease in the Net Pension Liability of \$15,262,428 offset by an increase in Notes Payable of \$4,120,105 and net OPEB liability of \$1,213,332.

The implementation of GASB Statements No. 68 and 75 requires the reader to perform additional calculations to determine the City's Total Net Position at December 31, 2020 without the implementation of GASB Statements No. 68 and 75. This is an important exercise, as the State Pension Systems (OPERS & OP&F) collect, hold, invest, and distribute pensions to our employees, not the City of Strongsville. These calculations are as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Total Net Position at December 31, 2020 (with GASB 68 and 75)	\$ 148,044,480	\$ 60,914,115
GASB 68/75 Calculations:		
Add:		
Deferred Inflows related to Pension	8,530,415	397,690
Deferred Inflows related to OPEB	4,000,935	176,379
Net Pension Liability	54,064,106	1,837,633
Net OPEB Liability	16,870,408	1,238,837
Less:		
Net Pension Asset	(128,900)	(13,972)
Deferred Outflows related to Pension	(7,771,515)	(622,360)
Deferred Outflows related to OPEB	(5,237,325)	(395,899)
Total Net Position (without GASB 68 and 75)	<u>\$ 218,372,604</u>	<u>\$ 63,532,423</u>



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In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for the current year.

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>REVENUES</b>						
Program Revenues:						
Charges for services	\$ 6,656,666	\$ 9,126,383	\$ 8,192,323	\$ 7,898,147	\$ 14,848,989	\$ 17,024,530
Operating grants and contributions	5,733,664	3,656,675	-	-	5,733,664	3,656,675
Capital grants and contributions	4,413,544	588,890	1,189,057	1,090,354	5,602,601	1,679,244
<b>Total Program Revenues</b>	<b>16,803,874</b>	<b>13,371,948</b>	<b>9,381,380</b>	<b>8,988,501</b>	<b>26,185,254</b>	<b>22,360,449</b>
General Revenues:						
Property taxes	9,957,043	10,014,574	-	-	9,957,043	10,014,574
Municipal income taxes	36,085,653	37,453,465	-	-	36,085,653	37,453,465
Other taxes	1,170,259	1,267,421	-	-	1,170,259	1,267,421
Payments in lieu of taxes	2,135,205	2,061,623	-	-	2,135,205	2,061,623
Grants and entitlements	3,945,789	1,991,522	-	-	3,945,789	1,991,522
Investment income	1,342,403	1,530,571	38,628	333,766	1,381,031	1,864,337
All other revenues	1,082,664	482,504	530,500	-	1,613,164	482,504
<b>Total General Revenues</b>	<b>55,719,016</b>	<b>54,801,680</b>	<b>569,128</b>	<b>333,766</b>	<b>56,288,144</b>	<b>55,135,446</b>
<b>Total Revenues</b>	<b>72,522,890</b>	<b>68,173,628</b>	<b>9,950,508</b>	<b>9,322,267</b>	<b>82,473,398</b>	<b>77,495,895</b>
<b>EXPENSES</b>						
Program Expenses:						
Security of persons and property	30,424,973	7,065,433	-	-	30,424,973	7,065,433
Public health services	762,286	742,149	-	-	762,286	742,149
Leisure time activities	4,744,709	6,934,786	-	-	4,744,709	6,934,786
Community environment	1,859,818	2,099,904	-	-	1,859,818	2,099,904
Basic utility services	2,522,124	2,643,767	-	-	2,522,124	2,643,767
Transportation	17,519,989	17,664,738	-	-	17,519,989	17,664,738
General government	4,953,672	5,281,083	-	-	4,953,672	5,281,083
Interest and fiscal charges	1,350,395	1,214,403	50,466	60,523	1,400,861	1,274,926
Sanitary sewer	-	-	7,638,806	7,738,237	7,638,806	7,738,237
<b>Total Expenses</b>	<b>64,137,966</b>	<b>43,646,263</b>	<b>7,689,272</b>	<b>7,798,760</b>	<b>71,827,238</b>	<b>51,445,023</b>
Change in Net Position before Transfers	8,384,924	24,527,365	2,261,236	1,523,507	10,646,160	26,050,872
Transfers	-	106,496	-	(106,496)	-	-
Change in Net Position	8,384,924	24,633,861	2,261,236	1,417,011	10,646,160	26,050,872
Net Position - Beginning of Year	139,659,556	115,025,695	58,652,879	57,235,868	198,312,435	172,261,563
<b>Net Position - End of Year</b>	<b>\$ 148,044,480</b>	<b>\$ 139,659,556</b>	<b>\$ 60,914,115</b>	<b>\$ 58,652,879</b>	<b>\$ 208,958,595</b>	<b>\$ 198,312,435</b>

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**Governmental Activities**

Governmental activities increased the City's net position by \$8,384,924. In 2019, pension and OPEB expense (including contractually required contributions) for Governmental funds was (\$17,460,388). In 2020 pension and OPEB expense (including contractually required contributions) was \$4,889,804 for an increase in expenses of \$22,350,192. This increase is attributable to The Ohio Police and Fire Pension Fund (OP&F) making a change to its health care model in 2019. Beginning January 1, 2019 OP&F changed its retiree health care model and the current self-insured health care plan is no longer be offered. In its place is a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses. As a result of changing from the current health care model to the stipend-based health care model, OP&F management expects that it will be able to provide stipends to eligible participants for the next 15 years. This change increased the City's Security of persons and property expense by \$23,359,540 from 2019.

Several types of revenues fund the City's governmental activities with the City's income tax being the biggest contributor. The income tax rate was 2.00 percent for 2020, the same as the prior year. Both residents of the City and non-residents who work in the City are subject to the income tax. However, if residents work in a different locality that has a municipal income tax, the City provides a 75.00 percent credit up to 2.00 percent for those who pay income tax to another City. City Council could by Ordinance, choose to reduce that income tax credit and create additional revenues for the City. The municipal income tax revenue for 2020 was \$36,085,653. Of the \$72,522,890 in total program and general revenues, municipal income tax accounts for 49.76 percent of that total.

Property taxes of \$9,957,043 account for 13.73 percent of total revenues; charges for services account for 9.18 percent of total revenues; operating and capital grants and contributions, and general revenues from grants and entitlements account for 19.43 percent of total governmental revenues; and investment earnings, other taxes, payments in lieu of taxes, and all other revenues make up the remaining 7.90 percent. Capital grants and contributions increased by \$3,824,654 in 2020 because the City received various grants for the Sprague Road Widening and City-Wide Traffic Signalization projects. The City also received an infrastructure donation in 2020 of \$1,017,188.

Charges for services decreased because the City's senior and Recreation Center was closed due to COVID-19. The City's Senior Center closed on March 13<sup>th</sup> and did not reopen until September 21<sup>st</sup> with limited activities while the City's Recreation Center closed on March 16<sup>th</sup> and reopened on June 8<sup>th</sup> on a very limited basis. The closure along with the cancellation of most classes, activities and programming caused a significant drop in revenues in 2020. Operating Grants and Contributions increased due to Cares Act funding the City received from the U.S. Department of Treasury that was used to supplement Public Safety payroll expenses, while All Other Revenue increased due to the receipt of three dividends from the Ohio Bureau of Workers' Compensation in 2020. The City monitors all of its revenues on a daily basis.

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The provisions of GASB Statements 68 and 75 required the City to recognize a pension/OPEB adjustment that increased expenses by \$22,350,192 in 2020 compared to 2019. As a result, it is difficult to ascertain the true operational cost of services and the changes in the cost of services from year to year. The table below shows the total cost of services by function with the GASB Statements 68 and 75 pension and OPEB costs removed.

<b>EXPENSES</b>	Governmental Activities	
	2020	2019
Program Expenses:		
Security of persons and property	\$ 27,351,768	\$ 27,796,688
Public health services	743,282	710,303
Leisure time activities	4,379,912	6,067,645
Community environment	1,657,998	1,771,199
Basic utility services	2,522,124	2,643,767
Transportation	16,757,268	16,349,518
General government	4,485,415	4,553,128
Interest and fiscal charges	1,350,395	1,214,403
<b>Total Expenses</b>	<b>\$ 59,248,162</b>	<b>\$ 61,106,651</b>

Using the adjusted amounts from the table above, the City's total governmental activities experienced a 3.04 percent decrease in 2020 program expenses when compared to 2019 expenses. The largest program function for the City is security of persons and property. During 2020, 46.16 percent of all program expenses relate to security of persons and property, which includes Police and Fire protection. The expenses of this program experienced a 1.60 percent decrease from 2019 to 2020. This decrease was due to a delay in hiring replacements for employee's who retired, the elimination of part-time support employees along with a reduction of all non-emergency overtime.

The second largest program function of the City is transportation and the expenses of this program increased 2.49 percent. During 2020, 28.28 percent of program expenses relate to transportation, which includes road repairs and snow removal. The annual depreciation expense that is included in the total transportation expense is \$6,788,376.

Leisure time activities expense decreased by \$1,687,733 or 27.82 percent from 2019 to 2020 because of the elimination of most part-time positions, layoffs and furloughs, due to the City's Senior and Recreation Center being closed for a significant period of time because of the COVID-19 pandemic.

**Business-Type Activities**

The business-type activities of the City, which pertain to the City's sanitary sewer operations, increased the City's total net position by \$2,261,236. A variety of factors contributed to this change. Operating revenues increased about 4.11 percent because the City's rates increased in conjunction with a rate increase from the Northeast Ohio Regional Sewer District (NEORS). All Other Revenue increased mainly due to an insurance recovery of \$500,000 from a significant flood at the City's Sprague Road Waste Water Treatment Plant. Contract services decreased by about 11.42 percent since the City did not perform its annual sewer lining and grouting program in 2020 as the program is being evaluated for its effectiveness.



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**Financial Analysis of Governmental Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

**Governmental Funds.** The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2020, the City's governmental funds reported an ending combined fund balance of \$55,111,212, an increase of \$7,006,637 in comparison with the prior year. \$18,656,060 of the ending combined fund balance for 2020 constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of fund balance is *nonspendable, restricted, or committed* to indicate that it is not available for new spending because it is not in spendable form or it has already been restricted or committed by external or internal constraints.

All governmental funds had total revenues of \$71,581,978 and expenditures of \$74,513,660 (not including other financing sources and uses) with expenditures exceeding revenues by \$2,931,682. Total revenues increased 6.11 percent in 2020 while expenditures increased 18.27 percent in 2020. The revenue increase was mainly due to the COVID-19 pandemic funding received from the Federal Government from the Coronavirus Aid, Relief and Economic Security Act (CARES Act) and dividends received from the Ohio Bureau of Worker's Compensation. Revenues also increased due to the receipt of several grants for various construction projects. Revenues decreased for municipal income taxes, charges for services, interest income and fines & forfeitures. These decreases were directly attributable to the business disruptions caused by the pandemic. The largest expenditure increase was in Capital Outlay due to an increase in roadway investment, city-wide traffic signalization, building improvements, land acquisition, and body worn camera's and in-car video systems for the City's police department.

**General Fund Analysis**

The General Fund is the chief operating fund of the City. General Fund expenditures (including transfers out) for the current year were \$38,640,272, with revenues and other financing sources of \$41,735,447, leaving a fund balance of \$23,970,644, and an unassigned balance of \$18,692,308 in the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures (including transfers out). The General Fund's unassigned fund balance represents 48.38 percent of total General Fund expenditures (including transfers out) while total fund balance represents 62.04 percent of that same amount. In 2020, the fund balance of the City's General Fund increased by \$3,095,175 when compared to 2019. The principal events affecting General Fund balance were an increase in intergovernmental revenue of \$2,011,641 due to dividends received from the Ohio Bureau of Workers' Compensation coupled with a decrease in expenditures attributable to payroll and fringe benefits due to COVID-19 that has been previously discussed.

**Other Major Governmental Funds Analysis**

The City's Street Construction, Maintenance and Repair Fund experienced an increase of \$606,878 in its 2020 fund balance when compared to 2019 primarily due to unspent note proceeds on hand at the end of the year.

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The City's Fire Levy Fund experienced an increase of \$2,318,209 in its 2020 fund balance when compared to 2019. This increase was due to the allocation of salary and wages to the Coronavirus Relief Fund from the Fire Levy fund as required by the CARES Act.

The City's General Bond Retirement Fund balance experienced an increase of \$543,976 in 2020. Most of this change in fund balance was because of an increase in premiums due to both a bond and note sale when compared to 2019.

The City's General Capital Improvement Fund experienced a decrease of \$909,030 in its 2020 fund balance when compared to 2019. Intergovernmental revenues increased by \$1,776,040 because of grants received for Sprague Road improvements. Expenditures for Capital Outlay of \$4,237,726 were about the same as the prior year and included things such as the Sprague Road project, other road improvements, HVAC and lighting projects at Fire Station Number One along with the purchase of land at the intersection of West 130<sup>th</sup> and Route 82 for future development. Most of the decrease in the fund was due to debt activity as \$3,000,000 in Bond Anticipation Notes were recognized in 2019 and \$2,032,986 for the retirement of Bond Anticipation Notes was recognized in 2020. 2019 also included proceeds from the sale of City land of \$650,000.

The TIF Capital Improvement Fund balance decreased \$855,713 in 2020. Revenues and Expenditures increased because of a Federal Grant received for and expenditures related to the City-wide Traffic Signalization project, as well as debt transactions related to that project.

### **General Fund Budgetary Highlights**

The City's budget is prepared according to Ohio law and is based on accounting for transactions on a cash basis. The most significant budgeted fund is the General Fund. During the course of 2020, the City amended its General Fund budget on various occasions. All recommendations for budget changes come to the Finance Committee of City Council for review before going to the whole Council for ordinance enactment on the change. The City does allow small interdepartmental budget changes that modify line items within departments within the same fund. The General Fund supports many of the City's major activities such as the Police Department, Fire Department, Service Department, and Recreation Department, as well as most legislative and executive activities. The General Fund is monitored closely, looking for possible revenue shortfalls or overspending by individual departments.

For the General Fund, original budgeted revenues (including other financing sources) were \$40,944,395. The final budgeted revenue amount (including other financing sources) was \$40,653,264. The actual revenues (including other financing sources) were lower than the final budgeted amounts by \$838,842, or about 2.06 percent. Original General Fund budgeted expenditures (including other financing uses) were \$40,781,700 and the final amended budgeted expenditures (including other financing uses) were \$40,692,100. Actual General Fund expenditures (including other financing uses) were \$39,479,848 or 2.98 percent less than the final budgeted amounts. Positive expenditure variances existed across all expense functions but were most notable in the security of persons and property and general government expense functions due to operating expenditures being less than originally estimated. This was primarily due to the hiring freezes, eliminating part-time positions and a reduction in the activity surrounding the Mayor's Court.

**City of Strongsville, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*Unaudited*

**Capital Assets and Debt Administration**

**Capital Assets** - The City's investment in capital assets for governmental and business-type activities as of December 31, 2020, amounts to \$248,544,595 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, land improvements, machinery and equipment, furniture and fixtures, vehicles, streets, sidewalks, bridges, traffic signalization, and storm and sanitary sewers.

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 11,876,043	\$ 11,322,884	\$ 1,508,079	\$ 1,508,079	\$ 13,384,122	\$ 12,830,963
Construction in progress	14,641,319	3,623,987	550,188	2,674,804	15,191,507	6,298,791
<b>Total Non-Depreciable</b>	<b>26,517,362</b>	<b>14,946,871</b>	<b>2,058,267</b>	<b>4,182,883</b>	<b>28,575,629</b>	<b>19,129,754</b>
Buildings	39,122,542	39,578,609	6,022,463	3,703,594	45,145,005	43,282,203
Land improvements	1,724,549	1,872,456	255,019	260,714	1,979,568	2,133,170
Machinery and equipment	2,188,034	1,945,458	1,700,011	1,513,303	3,888,045	3,458,761
Furniture and fixtures	101,296	124,703	986	986	102,282	125,689
Vehicles	4,017,944	4,885,248	790,708	770,791	4,808,652	5,656,039
Infrastructure:						
Streets	65,155,069	68,013,104	-	-	65,155,069	68,013,104
Bridges	133,511	141,246	-	-	133,511	141,246
Storm sewers	58,847,107	59,524,928	-	-	58,847,107	59,524,928
Sidewalks	2,200,025	2,362,202	-	-	2,200,025	2,362,202
Traffic signalization	2,742,339	2,988,707	-	-	2,742,339	2,988,707
Sanitary sewers	-	-	34,967,363	35,945,208	34,967,363	35,945,208
<b>Total Depreciable, Net of Depreciation</b>	<b>176,232,416</b>	<b>181,436,661</b>	<b>43,736,550</b>	<b>42,194,596</b>	<b>219,968,966</b>	<b>223,631,257</b>
<b>Total Capital Assets, Net of Depreciation</b>	<b>\$ 202,749,778</b>	<b>\$ 196,383,532</b>	<b>\$ 45,794,817</b>	<b>\$ 46,377,479</b>	<b>\$ 248,544,595</b>	<b>\$ 242,761,011</b>

Major capital asset events during 2020 included the following:

- Total capital assets, net of accumulated depreciation, increased by \$5,783,584;
- Governmental activity capital assets increased by \$6,366,246 (net of accumulated depreciation). This increase was due to increased capital expenditures in 2020, the largest of which was the Traffic Signalization Project.
- Business-type activity capital assets decreased by \$582,662 (net of accumulated depreciation). This decrease was due to current year depreciation expense exceeding capital additions.

Refer to Note 10 of the basic financial statements for more detail on capital asset activity.

**Debt** - The General Bond Retirement Debt Service Fund is funded primarily with 2.3 mills of the City's inside property tax millage, property tax related intergovernmental revenues, and General Fund transfers. At December 31, 2020, the City had \$42,463,435 of long-term bonds, notes, leases, and loans outstanding, with \$40,367,493 in governmental activities and \$2,095,942 in business-type activities and is included herein.

**City of Strongsville, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*Unaudited*

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$ 34,720,000	\$ 32,090,000	\$ -	\$ -	\$ 34,720,000	\$ 32,090,000
Long-term Notes	4,000,000	6,100,000	-	-	4,000,000	6,100,000
OPWC Loan	1,629,550	1,738,186	864,032	913,405	2,493,582	2,651,591
OWDA Loans	-	-	1,231,910	1,504,035	1,231,910	1,504,035
Capital Leases	17,943	23,271	-	-	17,943	23,271
Total Outstanding Debt	<u>\$ 40,367,493</u>	<u>\$ 39,951,457</u>	<u>\$ 2,095,942</u>	<u>\$ 2,417,440</u>	<u>\$ 42,463,435</u>	<u>\$ 42,368,897</u>

The City is within all of its legal debt limitations. The Ohio Revised Code provides that the net debt (as defined in the Ohio Revised Code) of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5 percent of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5 percent of the total taxation value of property. The statutory limitations on debt are measured by the ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2020, the City's overall legal debt margin was at \$128,683,173 and the unvoted legal debt margin was at \$47,657,531. The aggregate amount of the City's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. The actual aggregate amount of the City's unvoted debt is limited to ten mills. This millage is measured against the property values in each overlapping district.

Refer to Notes 14 and 15 of the basic financial statements for more detail on short-term and long-term debt activity.

In a continuing effort to be conscientious about how taxpayer dollars are spent, the City has received an Aaa rating from Moody's Investors Service. This rating was reviewed and reaffirmed by Moody's on October 26, 2020, in conjunction with its most recent annual review of the City's financial statements. Strongsville remains one of the few cities in Ohio to have been awarded this rating.

**Economic Factors**

The City's elected and appointed officials consider many factors when setting the budget parameters for each year. Budget priorities for the past several years continue to include; public safety, regionalism, job creation and retention, maintaining infrastructure, and prudent fund balances to protect the City's Aaa bond rating. The City keeps these objectives in mind while diligently monitoring revenues and expenditures on a daily basis. The City continues to practice measures of cost containment. The City also strives to maintain adequate reserves to meet matching grant requirements enabling the City to pursue any grants or donations to fund operations and specific capital projects.

**Request for Information**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show accountability for the money it receives, spends, or invests. If you have any questions about this report or need financial information contact Director of Finance, Joseph K. Dubovec, CPA, City of Strongsville, 16099 Foltz Parkway, Strongsville, Ohio 44149, telephone 440-580-3100.

**City of Strongsville, Ohio**  
*Statement of Net Position*  
*December 31, 2020*

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 56,858,771	\$ 16,973,213	\$ 73,831,984
Materials and Supplies Inventory	818,665	-	818,665
Accounts Receivable	1,032,053	1,709,980	2,742,033
Accrued Interest Receivable	111,163	-	111,163
Intergovernmental Receivable	7,183,654	317,128	7,500,782
Hotel Taxes Receivable	8,194	-	8,194
Franchise Taxes Receivable	181,059	-	181,059
Permissive Motor Vehicle Taxes Receivable	28,739	-	28,739
Prepaid Items	740,999	132,820	873,819
Municipal Income Taxes Receivable	8,797,382	-	8,797,382
Property Taxes Receivable	10,264,224	-	10,264,224
Special Assessments Receivable	710	1,378,052	1,378,762
Nondepreciable Capital Assets	26,517,362	2,058,267	28,575,629
Depreciable Capital Assets	176,232,416	43,736,550	219,968,966
Net Pension Asset	128,900	13,972	142,872
<b>Total Assets</b>	<b>288,904,291</b>	<b>66,319,982</b>	<b>355,224,273</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferral on Refunding	1,772,291	-	1,772,291
Pension	7,771,515	622,360	8,393,875
OPEB	5,237,325	395,899	5,633,224
<b>Total Deferred Outflows of Resources</b>	<b>14,781,131</b>	<b>1,018,259</b>	<b>15,799,390</b>
<b>LIABILITIES</b>			
Accounts Payable	348,226	77,154	425,380
Contracts Payable	231,971	95,686	327,657
Accrued Wages and Benefits	1,020,241	46,665	1,066,906
Intergovernmental Payable	198,111	7,110	205,221
Matured Compensated Absences Payable	43,935	-	43,935
Accrued Interest Payable	181,505	-	181,505
Retainage Payable	1,063,811	39,836	1,103,647
Unearned Revenue	639,503	-	639,503
Notes Payable	4,120,105	-	4,120,105
Long-term Liabilities:			
Due within one year	10,667,576	488,665	11,156,241
Due in more than one year:			
Net Pension Liability	54,064,106	1,837,633	55,901,739
Net OPEB Liability	16,870,408	1,238,837	18,109,245
Other Amounts Due in more than one year	41,249,563	2,018,471	43,268,034
<b>Total Liabilities</b>	<b>130,699,061</b>	<b>5,850,057</b>	<b>136,549,118</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	9,933,986	-	9,933,986
Payments in Lieu of Taxes	2,476,545	-	2,476,545
Pension	8,530,415	397,690	8,928,105
OPEB	4,000,935	176,379	4,177,314
<b>Total Deferred Inflows of Resources</b>	<b>24,941,881</b>	<b>574,069</b>	<b>25,515,950</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	160,379,508	43,698,875	204,078,383
Restricted for:			
Debt Service	5,333,653	-	5,333,653
Capital Projects	8,738,850	-	8,738,850
Police and Fire	2,685,810	-	2,685,810
Streets and Highways	8,929,291	-	8,929,291
Drainage Levy	1,695,472	-	1,695,472
Other Purposes	151,209	-	151,209
Unrestricted	(39,869,313)	17,215,240	(22,654,073)
<b>Total Net Position</b>	<b>\$ 148,044,480</b>	<b>\$ 60,914,115</b>	<b>\$ 208,958,595</b>

See accompanying notes to the basic financial statements

**City of Strongsville, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2020

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary Government:</b>				
<b>Governmental activities:</b>				
Security of Persons and Property	\$ 30,424,973	\$ 3,794,150	\$ 2,680,376	\$ 158,084
Public Health Services	762,286	54,975	-	-
Leisure Time Activities	4,744,709	1,085,973	129,278	-
Community Environment	1,859,818	1,416,832	6,000	-
Basic Utility Services	2,522,124	38,021	-	-
Transportation	17,519,989	-	2,918,010	4,255,460
General Government	4,953,672	266,715	-	-
Interest and Fiscal Charges	1,350,395	-	-	-
<b>Total Governmental activities</b>	<u>64,137,966</u>	<u>6,656,666</u>	<u>5,733,664</u>	<u>4,413,544</u>
<b>Business-type activities:</b>				
Sanitary Sewer	7,689,272	8,192,323	-	1,189,057
<b>Total Business-type activities</b>	<u>7,689,272</u>	<u>8,192,323</u>	<u>-</u>	<u>1,189,057</u>
<b>Total Primary Government</b>	<u>\$ 71,827,238</u>	<u>\$ 14,848,989</u>	<u>\$ 5,733,664</u>	<u>\$ 5,602,601</u>

**General Revenues:**

Property Taxes levied for:  
General Purposes  
Debt Service Purpose  
Other Purposes  
Municipal Income Taxes levied for:  
General Purposes  
Other Purposes  
Hotel Taxes  
Permissive Motor Vehicle Taxes  
Franchise Taxes  
Payments in Lieu of Taxes  
Grants and Entitlements not Restricted to Specific Programs  
Investment Income  
Gain on Sale of Capital Assets  
All Other Revenues  
Total General Revenues  
Change in Net Position  
Net Position - Beginning of Year  
**Net Position - End of Year**

See accompanying notes to the basic financial statements

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**Net (Expense) Revenue and Changes in Net Position**

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (23,792,363)	\$ -	\$ (23,792,363)
(707,311)	-	(707,311)
(3,529,458)	-	(3,529,458)
(436,986)	-	(436,986)
(2,484,103)	-	(2,484,103)
(10,346,519)	-	(10,346,519)
(4,686,957)	-	(4,686,957)
(1,350,395)	-	(1,350,395)
(47,334,092)	-	(47,334,092)
-	1,692,108	1,692,108
-	1,692,108	1,692,108
(47,334,092)	1,692,108	(45,641,984)
493,796	-	493,796
3,292,377	-	3,292,377
6,170,870	-	6,170,870
32,203,784	-	32,203,784
3,881,869	-	3,881,869
101,180	-	101,180
347,590	-	347,590
721,489	-	721,489
2,135,205	-	2,135,205
3,945,789	-	3,945,789
1,342,403	38,628	1,381,031
27,365	-	27,365
1,055,299	530,500	1,585,799
55,719,016	569,128	56,288,144
8,384,924	2,261,236	10,646,160
139,659,556	58,652,879	198,312,435
\$ 148,044,480	\$ 60,914,115	\$ 208,958,595

**City of Strongsville, Ohio**  
*Balance Sheet*  
**Governmental Funds**  
*December 31, 2020*

	General Fund	Street Construction, Maintenance & Repair	Fire Levy	General Bond Retirement	General Capital Improvement	TIF Capital Improvement
<b>ASSETS</b>						
Equity in Pooled Cash and Cash Equivalents	\$ 15,822,357	\$ 7,413,013	\$ 3,755,218	\$ 3,334,852	\$ 8,204,930	\$ 1,887,319
Materials and Supplies Inventory	53,207	765,458	-	-	-	-
Accrued Interest Receivable	91,105	12,725	-	-	-	-
Accounts Receivable	708,886	12,642	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Interfund Receivable	528,319	-	-	-	-	-
Intergovernmental Receivable	2,417,040	1,568,349	272,329	200,252	-	238,525
Prepaid Items	160,651	59,910	47,863	-	-	-
Municipal Income Taxes Receivable	7,851,504	945,878	-	-	-	-
Property Taxes Receivable	504,004	-	4,614,249	3,393,003	-	-
Special Assessments Receivable	-	-	-	-	710	-
Hotel Taxes Receivable	8,194	-	-	-	-	-
Franchise Taxes Receivable	-	-	-	-	181,059	-
Permissive Motor Vehicle Taxes Receivable	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 28,145,267</b>	<b>\$ 10,777,975</b>	<b>\$ 8,689,659</b>	<b>\$ 6,928,107</b>	<b>\$ 8,386,699</b>	<b>\$ 2,125,844</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ 205,499	\$ 36,119	\$ 13,503	\$ -	\$ -	\$ -
Accrued Wages and Benefits	508,767	128,426	335,398	-	-	-
Contracts Payable	-	-	-	-	109,293	122,678
Intergovernmental Payable	37,925	20,734	4,831	-	-	-
Matured Compensated Absences Payable	-	-	43,935	-	-	-
Accrued Interest Payable	-	22,750	-	-	21,667	-
Retainage Payable	-	415,828	-	-	99,878	548,105
Due to Other Funds	630	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Notes Payable	-	2,100,000	-	20,105	2,000,000	-
<b>Total Liabilities</b>	<b>752,821</b>	<b>2,723,857</b>	<b>397,667</b>	<b>20,105</b>	<b>2,230,838</b>	<b>670,783</b>
<b>Deferred Inflows of Resources:</b>						
Property Taxes and Payments in Lieu of Taxes	487,788	-	4,465,791	3,283,838	-	238,525
Unavailable Revenue - Delinquent Property Taxes	16,216	-	148,458	109,165	-	-
Unavailable Revenue - Income Taxes	2,581,468	310,832	-	-	-	-
Unavailable Revenue - Other	336,330	1,143,147	272,329	200,252	76,661	-
<b>Total Deferred Inflows of Resources</b>	<b>3,421,802</b>	<b>1,453,979</b>	<b>4,886,578</b>	<b>3,593,255</b>	<b>76,661</b>	<b>238,525</b>
<b>Fund Balances:</b>						
Nonspendable	213,858	825,368	47,863	-	-	-
Restricted	-	5,774,771	3,357,551	3,314,747	6,079,200	1,216,536
Committed	5,064,478	-	-	-	-	-
Unassigned (Deficit)	18,692,308	-	-	-	-	-
<b>Total Fund Balances</b>	<b>23,970,644</b>	<b>6,600,139</b>	<b>3,405,414</b>	<b>3,314,747</b>	<b>6,079,200</b>	<b>1,216,536</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 28,145,267</b>	<b>\$ 10,777,975</b>	<b>\$ 8,689,659</b>	<b>\$ 6,928,107</b>	<b>\$ 8,386,699</b>	<b>\$ 2,125,844</b>

See accompanying notes to the basic financial statements



Other Governmental Funds	Total Governmental Funds	<i>Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities December 31, 2020</i>	
\$ 11,168,447	\$ 51,586,136	<b>Total Governmental Funds Balance</b>	\$ 55,111,212
-	818,665	<i>Amounts reported for Governmental Activities in the Statement of Net Position are different because:</i>	
7,333	111,163	Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds.	202,749,778
310,525	1,032,053	Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable revenue in the funds:	
630	630	Delinquent property taxes	\$ 330,238
-	528,319	Municipal income taxes	2,892,300
2,465,215	7,161,710	Special assessments	710
94,094	362,518	Intergovernmental	2,056,579
-	8,797,382	Franchise Taxes	75,951
1,752,968	10,264,224	Charges for services	293,031
-	710	Total	5,648,809
-	8,194	In the Statement of Activities, interest is accrued on outstanding bonds, whereas in Governmental funds, an interest expenditure is reported when due.	(137,088)
-	181,059	Internal Service funds are used by management to charge costs of certain activities, such as insurance to individual funds. The assets and liabilities of the Internal Service funds are included in Governmental Activities in the Statement of Net Position.	3,382,952
28,739	28,739	The net pension liability and net OPEB liability are not due and payable in the current period, and the net pension asset is not available for spending in the current period; therefore the asset, liability, and related deferred inflows/ outflows are not reported in governmental funds:	
\$ 15,827,951	\$ 80,881,502	Deferred Outflows - Pension	7,771,515
		Deferred Inflows - Pension	(8,530,415)
		Net Pension Asset	128,900
		Net Pension Liability	(54,064,106)
		Deferred Outflows - OPEB	5,237,325
		Deferred Inflows - OPEB	(4,000,935)
		Net OPEB Liability	(16,870,408)
		Total	(70,328,124)
		Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:	
		General obligation bonds	(34,720,000)
		Long Term Notes	(4,000,000)
		OPWC loan	(1,629,550)
		Unamortized premiums	(1,945,317)
		Capital Leases	(17,943)
		Deferral on refunding	1,772,291
		Compensated absences	(7,842,540)
		Total	\$ (48,383,059)
		<b>Net Position of Governmental Activities</b>	<b>\$ 148,044,480</b>

**City of Strongsville, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2020*

	General Fund	Street Construction, Maintenance & Repair	Fire Levy	General Bond Retirement	General Capital Improvement	TIF Capital Improvement
<b>REVENUES</b>						
Property Taxes	\$ 490,209	\$ -	\$ 4,436,416	\$ 3,269,693	\$ -	\$ -
Municipal Income Taxes	32,384,960	3,904,066	-	-	-	-
Hotel Taxes	101,180	-	-	-	-	-
Permissive Motor Vehicle Taxes	-	-	-	-	-	-
Franchise Taxes	-	-	-	-	719,251	-
Payments in Lieu of Taxes	-	-	-	-	-	222,642
Intergovernmental	2,880,787	2,821,648	555,136	411,715	2,137,100	1,259,998
Interest	1,078,362	171,080	-	-	339	-
Fees, Licenses, and Permits	1,288,187	-	2,170	-	-	-
Fines and Forfeitures	433,234	-	-	-	-	-
Charges for Services	2,263,099	-	1,667	-	-	-
Contributions and Donations	2,500	-	6,000	-	-	-
Special Assessments	-	-	-	-	691	-
All Other Revenues	807,029	122,539	265,310	-	460	-
<b>Total Revenues</b>	<u>41,729,547</u>	<u>7,019,333</u>	<u>5,266,699</u>	<u>3,681,408</u>	<u>2,857,841</u>	<u>1,482,640</u>
<b>EXPENDITURES</b>						
Security of Persons and Property	15,567,720	-	5,610,856	-	4,500	-
Public Health Services	381,619	-	-	-	-	-
Leisure Time Activities	229,289	-	-	-	-	-
Community Environment	1,590,190	-	-	-	-	-
Basic Utility Services	2,432,509	-	-	-	-	-
Transportation	-	9,449,693	-	-	494,998	-
General Government	4,295,116	-	-	-	-	-
Capital Outlay	505,319	3,372,760	39,882	-	4,237,726	5,624,738
Debt Service:						
Principal Retirement	5,328	1,100,000	-	2,563,636	2,000,000	2,000,000
Interest and Fiscal Charges	1,182	36,042	-	834,004	32,986	36,680
Debt Issuance Costs	-	-	-	56,184	-	176,935
<b>Total Expenditures</b>	<u>25,008,272</u>	<u>13,958,495</u>	<u>5,650,738</u>	<u>3,453,824</u>	<u>6,770,210</u>	<u>7,838,353</u>
Excess of Revenues Over (Under) Expenditures	<u>16,721,275</u>	<u>(6,939,162)</u>	<u>(384,039)</u>	<u>227,584</u>	<u>(3,912,369)</u>	<u>(6,355,713)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of Capital Assets	5,900	46,040	2,248	-	3,339	-
General Obligation Bonds Issued	-	-	-	-	-	5,500,000
Bond Anticipation Notes Issued	-	4,000,000	-	-	-	-
Premium on Debt Issuance	-	-	-	316,392	-	-
Transfers In	-	3,500,000	2,700,000	-	3,000,000	-
Transfers Out	(13,632,000)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(13,626,100)</u>	<u>7,546,040</u>	<u>2,702,248</u>	<u>316,392</u>	<u>3,003,339</u>	<u>5,500,000</u>
Net Change in Fund Balances	3,095,175	606,878	2,318,209	543,976	(909,030)	(855,713)
Fund Balances - Beginning of Year	20,875,469	5,993,261	1,087,205	2,770,771	6,988,230	2,072,249
<b>Fund Balances - End of Year</b>	<u>\$ 23,970,644</u>	<u>\$ 6,600,139</u>	<u>\$ 3,405,414</u>	<u>\$ 3,314,747</u>	<u>\$ 6,079,200</u>	<u>\$ 1,216,536</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$ 1,691,305	\$ 9,887,623
-	36,289,026
-	101,180
347,590	347,590
-	719,251
1,912,563	2,135,205
3,040,382	13,106,766
92,622	1,342,403
86,941	1,377,298
12,622	445,856
2,174,491	4,439,257
60,490	68,990
-	691
125,504	1,320,842
<u>9,544,510</u>	<u>71,581,978</u>
5,429,224	26,612,300
357,359	738,978
3,340,391	3,569,680
109,508	1,699,698
89,615	2,522,124
117,348	10,062,039
25,414	4,320,530
760,491	14,540,916
1,415,000	9,083,964
189,418	1,130,312
-	233,119
<u>11,833,768</u>	<u>74,513,660</u>
<u>(2,289,258)</u>	<u>(2,931,682)</u>
64,400	121,927
-	5,500,000
-	4,000,000
-	316,392
4,432,000	13,632,000
-	(13,632,000)
<u>4,496,400</u>	<u>9,938,319</u>
<u>2,207,142</u>	<u>7,006,637</u>
8,317,390	48,104,575
<u>\$ 10,524,532</u>	<u>\$ 55,111,212</u>

*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2020*

**Net Change in Fund Balances-Total Governmental Funds** \$ 7,006,637

*Amounts reported for Governmental Activities in the Statement of Activities are different because:*

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay and donations exceeded depreciation in the current period.

Capital outlay	\$ 14,540,916	
Infrastructure donations	1,017,188	
Depreciation	<u>(9,097,296)</u>	
Total		6,460,808

In the Statement of Activities, only the loss on the disposal of capital assets is reported, whereas, in the Governmental Funds, the proceeds from the disposals increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets. (94,562)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Delinquent property taxes	69,420	
Municipal income taxes	(203,373)	
Special assessments	(403)	
Intergovernmental	(100,087)	
Franchise Taxes	2,238	
Charges for services	<u>128,564</u>	
Total		(103,641)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.

Pension		4,233,228
OPEB		69,374

Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability and net pension asset are reported as pension/OPEB expense in the statement of activities.

Pension		(7,338,041)
OPEB		(1,854,365)

Repayment of bond principal, loans, notes, and leases are expenditures in the Governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 9,083,964

Other financing sources in the Governmental funds increases long-term liabilities in the Statement of Net Position. These sources were attributed to the issuance of a general obligation bond and long-term note. (9,816,392)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in Governmental funds.

Compensated absences	(681,898)	
Accrued interest on bonds	(51,900)	
Amortization of premiums	323,830	
Amortization of deferral on refunding	<u>(258,894)</u>	
Total		(668,862)

Internal Service Funds are used by management to charge costs to certain activities, such as insurance to individual funds. The net revenue (expense) of Internal Service funds are reported in the Governmental Activities. 1,406,776

**Change in Net Position of Governmental Activities** \$ 8,384,924

**City of Strongsville, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Municipal Income Taxes	\$ 33,030,000	\$ 30,800,000	\$ 32,578,160	\$ 1,778,160
Property Taxes	491,090	490,209	490,209	-
Hotel Taxes	180,000	100,000	110,665	10,665
Intergovernmental Revenues	896,005	952,836	877,137	(75,699)
Charges for Services	2,330,600	2,330,600	2,228,608	(101,992)
Fees, Licenses, and Permits	1,030,500	1,288,200	1,288,187	(13)
Fines and Forfeitures	950,500	750,500	477,918	(272,582)
Interest Income	828,000	788,000	802,429	14,429
Contributions and Donations	1,000	2,500	2,500	-
Miscellaneous	1,206,700	3,140,419	952,709	(2,187,710)
<i>Total Revenues</i>	<u>40,944,395</u>	<u>40,643,264</u>	<u>39,808,522</u>	<u>(834,742)</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property	16,933,200	16,405,100	16,091,981	313,119
Public Health Services	403,400	395,700	381,064	14,636
Leisure Time Activities	591,500	288,900	239,831	49,069
Community Environment	1,838,100	1,681,800	1,542,710	139,090
Basic Utility Services	2,662,300	2,651,300	2,628,797	22,503
General Government	5,821,200	5,637,300	4,963,465	673,835
<i>Total Expenditures</i>	<u>28,249,700</u>	<u>27,060,100</u>	<u>25,847,848</u>	<u>1,212,252</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	12,694,695	13,583,164	13,960,674	377,510
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	10,000	5,900	(4,100)
Transfers Out	(12,532,000)	(13,632,000)	(13,632,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(12,532,000)</u>	<u>(13,622,000)</u>	<u>(13,626,100)</u>	<u>(4,100)</u>
<i>Net Change in Fund Balance</i>	162,695	(38,836)	334,574	373,410
<i>Fund Balance - Beginning of Year</i>	9,869,722	9,869,722	9,869,722	-
<i>Fund Balance - End of Year</i>	<u>\$ 10,032,417</u>	<u>\$ 9,830,886</u>	<u>\$ 10,204,296</u>	<u>\$ 373,410</u>

See accompanying notes to the basic financial statements

**City of Strongsville, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Budget (Non-GAAP Basis) and Actual*  
*Street Construction, Maintenance and Repair Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Municipal Income Taxes	\$ 4,170,000	\$ 3,700,000	\$ 3,928,569	\$ 228,569
Intergovernmental Revenues	2,959,000	3,133,000	2,830,325	(302,675)
Charges for Services	11,000	11,000	-	(11,000)
Interest Income	90,000	120,000	108,972	(11,028)
Miscellaneous	-	171,500	164,316	(7,184)
<i>Total Revenues</i>	<u>7,230,000</u>	<u>7,135,500</u>	<u>7,032,182</u>	<u>(103,318)</u>
<b>Expenditures:</b>				
Current:				
Transportation	9,958,600	13,449,700	12,527,263	922,437
Debt Service	1,130,000	1,127,500	1,127,424	76
<i>Total Expenditures</i>	<u>11,088,600</u>	<u>14,577,200</u>	<u>13,654,687</u>	<u>922,513</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,858,600)	(7,441,700)	(6,622,505)	819,195
<b>Other Financing Sources</b>				
Sale of Capital Assets	35,000	35,000	46,040	11,040
Bond Anticipation Notes Issued	500,000	6,100,000	6,100,000	-
Transfers In	3,700,000	3,500,000	3,500,000	-
<i>Total Other Financing Sources</i>	<u>4,235,000</u>	<u>9,635,000</u>	<u>9,646,040</u>	<u>11,040</u>
<i>Net Change in Fund Balance</i>	376,400	2,193,300	3,023,535	830,235
<i>Fund Balance - Beginning of Year</i>	<u>4,312,159</u>	<u>4,312,159</u>	<u>4,312,159</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 4,688,559</u>	<u>\$ 6,505,459</u>	<u>\$ 7,335,694</u>	<u>\$ 830,235</u>

See accompanying notes to the basic financial statements

**City of Strongsville, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Budget (Non-GAAP Basis) and Actual*  
*Fire Levy Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 4,429,765	\$ 4,436,416	\$ 4,436,416	\$ -
Intergovernmental Revenues	556,191	555,136	555,136	-
Charges for Services	600	600	1,667	1,067
Fees, Licenses, and Permits	2,800	2,800	2,170	(630)
Contributions and Donations	3,000	5,000	6,000	1,000
Miscellaneous	-	300,500	267,345	(33,155)
<i>Total Revenues</i>	<u>4,992,356</u>	<u>5,300,452</u>	<u>5,268,734</u>	<u>(31,718)</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property	<u>8,918,400</u>	<u>8,634,200</u>	<u>5,527,874</u>	<u>3,106,326</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,926,044)	(3,333,748)	(259,140)	3,074,608
<b>Other Financing Sources</b>				
Sale of Capital Assets	-	2,500	2,248	(252)
Transfers In	<u>3,000,000</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
<i>Total Other Financing Sources</i>	<u>3,000,000</u>	<u>2,702,500</u>	<u>2,702,248</u>	<u>(252)</u>
<i>Net Change in Fund Balance</i>	(926,044)	(631,248)	2,443,108	3,074,356
<i>Fund Balance - Beginning of Year</i>	<u>1,312,110</u>	<u>1,312,110</u>	<u>1,312,110</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 386,066</u>	<u>\$ 680,862</u>	<u>\$ 3,755,218</u>	<u>\$ 3,074,356</u>

See accompanying notes to the basic financial statements

**City of Strongsville, Ohio**  
*Statement of Net Position*  
*Proprietary Funds*  
*December 31, 2020*

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Sanitary Sewer Fund</b>	<b>Internal Service Funds</b>
<b>ASSETS</b>		
<b>Current Assets:</b>		
Equity in Pooled Cash and Cash Equivalents	\$ 16,973,213	\$ 5,272,635
Accounts Receivable	1,709,980	-
Intergovernmental Receivable	317,128	21,944
Prepaid Items	132,820	378,481
Special Assessments Receivable	1,378,052	-
<i>Total Current Assets</i>	<u>20,511,193</u>	<u>5,673,060</u>
<b>Noncurrent Assets:</b>		
Capital Assets:		
Land	1,508,079	-
Construction in Progress	550,188	-
Depreciable Assets, Net of Depreciation	43,736,550	-
Net Pension Asset	13,972	-
<i>Total Noncurrent Assets</i>	<u>45,808,789</u>	<u>-</u>
<b>Total Assets</b>	<u>66,319,982</u>	<u>5,673,060</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension	622,360	-
OPEB	395,899	-
<b>Total Deferred Outflows of Resources</b>	<u>1,018,259</u>	<u>-</u>
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	77,154	-
Accrued Wages and Benefits	46,665	-
Contracts Payable	95,686	-
Retainage Payable	39,836	-
Intergovernmental Payable	7,110	-
Interfund Payable	-	528,319
Compensated Absences Payable	155,610	-
Claims Payable	-	395,413
OWDA Loans Payable	283,682	-
OPWC Loans Payable	49,373	-
<i>Total Current Liabilities</i>	<u>755,116</u>	<u>923,732</u>
<b>Noncurrent Liabilities:</b>		
Compensated Absences Payable	255,584	-
Claims Payable	-	1,366,376
OWDA Loans Payable	948,228	-
OPWC Loans Payable	814,659	-
Net Pension Liability	1,837,633	-
Net OPEB Liability	1,238,837	-
<i>Total Noncurrent Liabilities</i>	<u>5,094,941</u>	<u>1,366,376</u>
<b>Total Liabilities</b>	<u>5,850,057</u>	<u>2,290,108</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension	397,690	-
OPEB	176,379	-
<b>Total Deferred Inflows of Resources</b>	<u>574,069</u>	<u>-</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	43,698,875	-
Unrestricted	17,215,240	3,382,952
<b>Total Net Position</b>	<u>\$ 60,914,115</u>	<u>\$ 3,382,952</u>

See accompanying notes to the basic financial statements

**City of Strongsville, Ohio**  
*Statement of Revenues, Expenses and Changes in Fund Net Position*  
*Proprietary Funds*  
*For the Year Ended December 31, 2020*

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Sanitary Sewer Fund</b>	<b>Internal Service Funds</b>
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 8,132,111	\$ 6,965,634
Miscellaneous	30,500	455,919
Other Services	60,212	-
<b>Total Operating Revenues</b>	<b>8,222,823</b>	<b>7,421,553</b>
<b>OPERATING EXPENSES</b>		
Salaries	1,272,371	-
Fringe Benefits	1,117,599	-
Materials and Supplies	53,864	-
Contractual Services	3,098,651	1,688,420
Depreciation	2,088,094	-
Claims	-	4,326,357
Other	8,227	-
<b>Total Operating Expense</b>	<b>7,638,806</b>	<b>6,014,777</b>
Operating Income	584,017	1,406,776
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest	38,628	-
Interest and Fiscal Charges	(50,466)	-
Insurance Recoveries	500,000	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>488,162</b>	<b>-</b>
Income before Capital Contributions and Transfers	1,072,179	1,406,776
Capital Contributions from Special Assessments	111,948	-
Capital Contributions from Grants	358,528	-
Capital Contributions from Developers	470,246	-
Capital Contributions from Tap In Fees	248,335	-
Change in Net Position	2,261,236	1,406,776
Net Position - Beginning of Year	58,652,879	1,976,176
<b>Net Position - End of Year</b>	<b>\$ 60,914,115</b>	<b>\$ 3,382,952</b>

See accompanying notes to the basic financial statements



**City of Strongsville, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2020

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Sanitary Sewer Fund</b>	<b>Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Received from Charges for Services	\$ 8,075,253	\$ 562,051
Cash Received from Interfund Services Provided	-	6,403,583
Other Cash Receipts	40,073	606,760
Cash Payments to Employees for Services	(1,183,011)	-
Cash Payments for Employee Benefits	(541,963)	-
Cash Payments for Goods and Services	(3,137,155)	(1,688,420)
Cash Payments for Claims	-	(4,428,590)
Other Cash Payments	(8,277)	-
Net Cash Provided by Operating Activities	3,244,920	1,455,384
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Insurance Recoveries	500,000	-
Net Cash Provided by Noncapital Financing Activities	500,000	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Capital Grants Received	41,400	-
Capital Contributions from Tap In Fees	248,335	-
Capital Contributions from Special Assessments	163,361	-
Principal Paid on Debt	(321,498)	-
Interest Paid on Debt	(50,466)	-
Payments for Capital Acquisitions	(1,027,407)	-
Net Cash Used for Capital and Related Financing Activities	(946,275)	-
Net Increase in Cash and Cash Equivalents	2,798,645	1,455,384
Cash and Cash Equivalents - Beginning of Year	14,174,568	3,817,251
<b>Cash and Cash Equivalents - End of Year</b>	<b>\$ 16,973,213</b>	<b>\$ 5,272,635</b>

(Continued)

See accompanying notes to the basic financial statements

**City of Strongsville, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2020

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Sanitary Sewer Fund</b>	<b>Internal Service Funds</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income	\$ 584,017	\$ 1,406,776
Adjustments:		
Depreciation	2,088,094	-
(Increase) Decrease in Assets:		
Accounts Receivable	(117,070)	-
Intergovernmental Receivable	-	150,841
Prepaid Items	16,288	141,976
Net Pension Asset	(8,794)	-
(Increase) in Deferred Outflows of Resources - Pension	(77,337)	-
(Increase) in Deferred Outflows of Resources - OPEB	(320,705)	-
Increase (Decrease) in Liabilities::		
Accounts Payable	(978)	-
Accrued Wages	7,325	-
Interfund Payable	-	528,319
Intergovernmental Payable	1,111	(36,418)
Claims Payable	-	(736,110)
Compensated Absences Payable	82,035	-
Net Pension Liability	34,910	-
Net OPEB Liability	410,758	-
Increase in Deferred Inflow of Resources - Pension	371,134	-
Increase in Deferred Inflow of Resources - OPEB	174,132	-
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 3,244,920</b>	<b>\$ 1,455,384</b>

**NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES**

During 2020, the Sanitary Sewer Fund received infrastructure donations from a developer in the amount of \$470,246. The net impact of accruals in the Sanitary Sewer fund related to capital assets are in the amount of \$7,779.

See accompanying notes to the basic financial statements

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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

The City of Strongsville, Cuyahoga County, Ohio (City) was incorporated under the laws of the State of Ohio in 1958. The City operates under and is governed by a Mayor/Council form of government in accordance with the general laws of the State of Ohio. In addition, the City may exercise all powers of local self-government under the Ohio Constitution, to the extent not in conflict with the applicable general laws of Ohio.

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. This definition of reporting entity is found in GASB Statement No. 14, *The Financial Reporting Entity* as amended by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and 34*.

The City's primary government consists of all funds, departments, boards, and agencies that are not legally separate from the City. The City provides the following services as authorized by its Charter: police and fire protection, road maintenance and repair, snow removal, traffic signalization, street lighting, storm and sanitary sewers, waste collection and general administrative services. None of these services are provided by legally separate organizations; therefore, these operations are included in the primary government. 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 which are fiscally dependent on the City in that the City approves the budget, the issuance of debt, or the levying of taxes. The reporting entity of the City does not include any component units.

The City's financial statements include all organizations, activities, and functions for which the City is financially accountable.

Also, the City is associated with five jointly governed organizations, one related organization, and one insurance pool that are further described in Notes 19, 20 and 21.

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

The financial statements of the City have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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The more significant of the City's accounting policies are described below.

***A. Basis of Presentation***

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

**Government-wide Financial Statements** - The statement of net position 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. As a general rule, the activities of the internal service fund are eliminated to avoid "doubling up" revenues and expenses. An exception to this general rule is that interfund services provided and used are not eliminated in the process of consolidation. The statements distinguish between those activities of the City that are governmental and those that are considered business-type.

The statement of net position presents the financial condition of the governmental and business-type 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 and for the business-type activities of the City. 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 for 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 program or business-type activity is self-financing or draws from the general revenues of the City.

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

***B. Fund Accounting***

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

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

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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The following are the City's major governmental funds:

*General Fund* – This fund is used to account for all financial resources, except for those required to be accounted for in another fund. Major revenue sources of this fund include: municipal income taxes, charges for services, local government assistance funds; and to a lesser degree, various fees, licenses and permits, property taxes, and fines and forfeitures. This fund is the primary operating fund of the City.

*Street Construction, Maintenance and Repair (SCMR) Fund* - This fund is required by the Ohio Revised Code to account for revenue from the state gasoline tax and motor vehicle registration fees. The Ohio Revised Code requires that 92.50 percent of these revenues be used for the maintenance and repair of streets within the City. As provided in the Codified Ordinance Section 881.01, this fund is credited with one-sixth of the proceeds realized from the first 1.50 percent (referred to as the Base Tax) of the 2.00 percent municipal income tax. Operating deficiencies are subsidized by an operating transfer from the General Fund.

*Fire Levy Fund* - This fund is used to account for the proceeds of two voted property tax levies (gross and effective millage are 3.50 and 3.09, respectively, for tax year 2019/collection year 2020) approved for the purpose of providing and maintaining a full-time Fire Department. Transfers from the General Fund are necessary to cover the operating costs in excess of operating revenues.

*General Bond Retirement Fund* – This fund accounts for the proceeds of a 2.30 mill inside property tax levy used to accumulate resources for the payment of principal, interest and fiscal charges on general obligation debt.

*General Capital Improvement Fund* – This fund accounts for the Cable TV Franchise fees and other resources that are used to construct, equip and furnish the capital assets used by the various departments of the city, as well as for various infrastructure projects.

*TIF Capital Improvement Fund* - This fund accounts for the revenue received from Service Payments in Lieu of Taxes (PILOTs) that are legally restricted for the payment of the public improvements described in the TIF Ordinances.

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

**Proprietary Funds** - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service.

*Enterprise Funds* - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The City's only enterprise fund is the Sanitary Sewer Fund which accounts for sewer construction projects and sanitary sewer services provided to the residential and commercial users in the City.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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*Internal Service Funds* - 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 internal service funds are the Workers' Compensation Reserve Fund and the Health Insurance Reserve Fund. Both funds account for the accumulation of resources, primarily interfund chargebacks, to pay workers' compensation claims, health care claims, administrative fees and stop loss insurance premiums.

**Fiduciary Funds** - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The City has no fiduciary funds.

***C. Measurement Focus***

**Government-wide Financial Statements** - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the City are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

**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 deferred outflows of resources along with current liabilities and deferred inflows of resources 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 reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources along with all liabilities and deferred inflows of resources associated with the operation of these funds are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The Statement of Cash Flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

***D. Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary 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 outflows/inflows of resources, and in the presentation of expenses versus expenditures.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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**Revenues - Exchange and Nonexchange 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 forty-five days of year end.

Nonexchange 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 8). 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 the modified accrual basis, revenue from nonexchange 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 tax), fines and forfeitures, interest, grants and entitlements, fees, and rentals.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

**Deferred Outflows/Inflows of Resources** - In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the City, deferred outflows of resources are reported on the government-wide statement of net position for a deferral on refunding and for pension and OPEB plans. A deferral on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the City, deferred inflows of resources include property taxes, payments in lieu of taxes, pension, OPEB and unavailable revenues. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance year 2021 operations. These amounts have been recorded as deferred inflows on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the City, unavailable revenue includes delinquent property taxes (\$330,238), municipal income taxes (\$2,892,300), intergovernmental grants (\$2,056,579), cable TV franchise fees (\$75,951), special assessments (\$710), and charges for services (\$293,031). These amounts are deferred and recognized as inflows of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13).

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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**Expenses/Expenditures** - On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

***E. Cash and Cash Equivalents***

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

Investments are reported at fair value which is based on quoted market prices. Non-participating contracts such as non-negotiable certificates of deposits are reported at cost.

During 2020, the City's investments were limited to State Treasury Asset Reserve of Ohio (STAR Ohio), negotiable certificates of deposits, United States Agency debt securities, Ohio Local Government notes, Commercial Paper and money market mutual funds. The City's investment in State Treasury Asset Reserve of Ohio (STAR Ohio) is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company and is recognized as an external investment pool by the City. The city measures their investment in STAR Ohio as the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice should be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the daily transactions to \$100 million. All accounts of the participant will be combined for these purposes.

The City's policy is to hold investments until maturity or until market values equal or exceed cost.

Following Ohio statutes, the City has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the General Fund during fiscal year 2020 amounted to \$1,078,362 which includes \$873,772 assigned from other City funds.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the City are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

***F. Receivables***

Receivables at December 31, 2020, consist of municipal income taxes, property taxes, other local taxes, amounts due from other governments, accounts (billings for user charged services), and special assessments. All are deemed collectible in full.



**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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**G. Inventory**

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used. On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental funds when consumed. Inventories of the proprietary funds are expensed when used. Inventory consists of expendable supplies held for consumption.

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2020, 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.

**I. 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 position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The City maintains a capitalization threshold of \$5,000. The City's infrastructure consists of roads, bridges, sanitary sewers, storm sewers, sidewalks, and traffic signals. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All 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:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land Improvements	15-20 years	15-20 years
Buildings	50 years	50 years
Furniture and Fixtures	7-10 years	7-10 years
Machinery and Equipment	5-20 years	5-20 years
Vehicles	3-6 years	3-6 years
Infrastructure	25-50 years	50 years

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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***J. Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “Interfund receivables/payables.” Interfund balance amounts are eliminated in the Statement of Net Position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***K. Compensated Absences***

Vacation benefits are accrued as a liability as the benefits are earned if the employees’ rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Leave time that has been earned but is unavailable for use as paid time off, or as some other form of compensation, because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that conditions for compensation will be met in the future.

The criteria for determining vested vacation and sick leave benefits are derived from negotiated agreements and State laws. Employees earn vacation and sick leave at different rates depending upon length of service and type of employment. Vacation leave is recognized when earned. All full-time City employees earn vacation at varying rates based upon length of service. An employee’s vacation leave balance will carry over into the next fiscal year if it is not used. Upon retirement, termination, lay-off or death, employees or their estate are paid accumulated vacation leave. Full-time employees earn sick leave at a rate of 4.60 hours per 80 hours of service up to a maximum of 120 hours per year. Staff firefighters earn sick leave at a rate of 12 hours per month up to a maximum of 144 hours per year. Unused sick leave shall accumulate without limit. Upon retirement, employees can be paid varying amounts of their unused sick leave balance based on criteria contained in union agreements and the City’s codified ordinances. Beginning in 2013, some employees having 25 or more years of service with the City may annually elect to convert to cash up to one-half of the value of their accumulated sick leave balance that exceeds 1,000 hours.

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

***L. Pensions/Other Postemployment Benefits (OPEB)***

For purposes of measuring the net pension/OPEB liability, net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

***M. Accrued Liabilities and Long-term Obligations***

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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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 and judgments, compensated absences, and special termination benefits 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. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

***N. Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* – The nonspendable fund balance classification includes amounts that cannot be spent because they are not spendable in form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

*Restricted* – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

*Committed* – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance) of the City's Council. Those committed amounts cannot be used for any other purpose unless the City's Council removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned* – Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts would represent intended uses established by City Council.

*Unassigned* – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In the other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

***O. Net Position***

Net Position is the residual amount when comparing assets and deferred outflows of resources to liabilities and deferred inflows of resources. The net investment in capital assets component of net position 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. The restricted component of net position is reported when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The government-wide statement of net position reports \$27,534,285 of the restricted component of net position, none of which is restricted by enabling legislation. The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

***P. Grants and Intergovernmental Revenues***

Federal grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal reimbursement-type grants are recorded as intergovernmental receivables and revenues in the period when all applicable eligibility requirements have been met and the resources are available.

***Q. Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the City, these revenues are charges for sewer services and the interfund charges of the workers' compensation and health insurance programs. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating.

***R. Contributions of Capital***

Contributions of capital in governmental and proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

***S. Interfund Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

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.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditure/expenses to the funds that initially paid for them are not presented on the financial statements.

***T. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2020.

***U. 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.

***V. Budgetary Process***

All 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 resolution, 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 resolution 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 control has been established by Council at the personal service and other expenditure level for all funds. Budgetary modifications may only be made by resolution of the City Council at the legal level of control.

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 budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2020.

***Encumbrances*** - Encumbrances outstanding at year end represent the estimated amount of expenditures that will ultimately result if unperformed contracts in process (for example, purchase orders and contracted services) are completed. Encumbrances outstanding at year end are reported as part of restricted, committed, or assigned fund balance for subsequent year expenditures in the governmental funds. The City had no outstanding encumbrances at December 31, 2020.

***Lapsing of Appropriations*** - At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations.

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. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Council during the year.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

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**Note 3 – Changes in Accounting Principles**

During the year, the City implemented the following Governmental Accounting Standards Board (GASB) Statement:

GASB Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). The implementation of this Statement did not have an effect on the financial statements of the City.

**Note 4 – Accountability**

Fund balances at December 31, 2020 included the following individual fund deficit:

	<u>Deficit</u>
Nonmajor Governmental Funds:	
Westwood Commons TIF	<u>\$ 36,248</u>

The General Fund is liable for any deficits in this fund and provides transfers when cash is required not when accruals occur. The deficit fund balance resulted from adjustments for accrued liabilities in accordance with generally accepted accounting principles (GAAP).

**Note 5 – Budgetary Basis of Accounting**

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

The major differences between the budget basis and the GAAP basis are:

- Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- Some funds are included in the General Fund (GAAP basis), but have separate legally adopted budgets (budget basis).

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the General Fund and the major special revenue funds.

	General	Street Construction, Maintenance and Repair	Fire Levy
Net Change in Fund Balance - GAAP Basis	\$ 3,095,175	\$ 606,878	\$ 2,318,209
Net Adjustment			
Revenue Accruals	(1,921,025)	2,112,849	2,035
Expenditure Accruals	(905,322)	303,808	122,864
Funds with Separate Legally Adopted Budgets	65,746	-	-
Net Change in Fund Balance - Budgetary Basis	<u>\$ 334,574</u>	<u>\$ 3,023,535</u>	<u>\$ 2,443,108</u>

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**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

**Note 6 – Fund Balance**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Street Construction, Maintenance & Repair	Fire Levy	General Bond Retirement	General Capital Improvement	TIF Capital Improvement	Other Governmental Funds	Total Governmental Funds
<i>Nonspendable</i>								
Prepaid Items	\$ 160,651	\$ 59,910	\$ 47,863	\$ -	\$ -	\$ -	\$ 94,094	\$ 362,518
Inventories	53,207	765,458	-	-	-	-	-	818,665
<i>Total Nonspendable</i>	<u>213,858</u>	<u>825,368</u>	<u>47,863</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,094</u>	<u>1,181,183</u>
<i>Restricted for</i>								
Police Pension	-	-	-	-	-	-	213,422	213,422
Fire Pension	-	-	-	-	-	-	335,560	335,560
Fire Services	-	-	3,357,551	-	-	-	-	3,357,551
Other Law Enforcement	-	-	-	-	-	-	154,506	154,506
Streets and Highways	-	5,774,771	-	-	-	-	1,759,736	7,534,507
Clerk of Court Computerization	-	-	-	-	-	-	120,568	120,568
Drainage Levy	-	-	-	-	-	-	1,646,973	1,646,973
General Bond Retirement	-	-	-	3,314,747	-	-	-	3,314,747
Pearl Road TIF #1	-	-	-	-	-	-	838,679	838,679
Royalton Road TIF	-	-	-	-	-	-	106,938	106,938
Pearl Road TIF #2	-	-	-	-	-	-	171,799	171,799
Pearl Road TIF #3	-	-	-	-	-	-	79,718	79,718
Pearl Road TIF #4	-	-	-	-	-	-	185,679	185,679
Giant Eagle TIF	-	-	-	-	-	-	139,757	139,757
Get Go TIF	-	-	-	-	-	-	45,013	45,013
Clover Senior Apartments TIF	-	-	-	-	-	-	184,434	184,434
Cane's and Case TIF	-	-	-	-	-	-	15,722	15,722
TIF Capital Improvements	-	-	-	-	-	1,216,536	-	1,216,536
Capital Improvements	-	-	-	-	6,079,200	-	-	6,079,200
<i>Total Restricted</i>	<u>-</u>	<u>5,774,771</u>	<u>3,357,551</u>	<u>3,314,747</u>	<u>6,079,200</u>	<u>1,216,536</u>	<u>5,998,504</u>	<u>25,741,309</u>
<i>Committed to</i>								
Termination Benefits	5,064,478	-	-	-	-	-	-	5,064,478
Emergency Vehicles	-	-	-	-	-	-	3,111,624	3,111,624
Multi-Purpose Complex	-	-	-	-	-	-	917,484	917,484
Tree Maintenance	-	-	-	-	-	-	155,259	155,259
Bond Escrow	-	-	-	-	-	-	58,530	58,530
Recreation Capital Improvement	-	-	-	-	-	-	225,285	225,285
<i>Total Committed</i>	<u>5,064,478</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,468,182</u>	<u>9,532,660</u>
<i>Unassigned (Deficit)</i>								
	18,692,308	-	-	-	-	-	(36,248)	18,656,060
<b>Total Fund Balances</b>	<u>\$ 23,970,644</u>	<u>\$ 6,600,139</u>	<u>\$ 3,405,414</u>	<u>\$ 3,314,747</u>	<u>\$ 6,079,200</u>	<u>\$ 1,216,536</u>	<u>\$ 10,524,532</u>	<u>\$ 55,111,212</u>



**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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**Note 7 - Deposits and Investments**

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

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

Inactive deposits are deposits that Council has 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 deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories.

Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts. Interim monies may be deposited or invested in the following securities:

1. United States Treasury notes, bills, bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any Federal government agency or instrumentality including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All Federal agency securities shall be direct issuances of Federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and that the term of the agreement must not exceed 30 days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) and (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and,
6. The State Treasury Asset Reserve of Ohio (STAR Ohio).

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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The City may also invest any monies not required to be used for a period of 6 months or more in the following:

1. Bonds of any municipal corporation, village, county, township, or other political subdivision of this State, as to which there is no default of principal, interest, or coupons; and,
2. Obligations of the City.

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 5 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. Payments 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.

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

**Cash on Hand**

At December 31, 2020, the City had \$6,544 in undeposited cash on hand, which is included on the balance sheet of the City as part of "Equity in Pooled Cash and Cash Equivalents."

**Deposits**

At December 31, 2020, the carrying amount of the City's deposits was \$8,056,009. Based on criteria described in GASB Statement No. 40, *Deposits and Investments Risk Disclosures*, as of December 31, 2020, \$8,084,430 of the City's bank balance of \$9,051,061 was covered by Federal Depository Insurance and \$966,631 was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the City's name. The amount that was uninsured and uncollateralized with securities held, was greater than the bank balance due to the excess collateral allocated by OPCS at year end significantly exceeded the required amount. The City's financial institutions were approved for a reduced collateral rate of 50 percent through the Ohio Pooled Collateral System, resulting in the uninsured and uncollateralized balance.

Custodial credit risk for deposits is the risk that in the event of bank failure, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. Protection of the City's cash and deposits is provided by the Federal Deposit Insurance Corporation (FDIC), as well as qualified securities pledged by the institution holding the assets. Ohio law requires that deposits either be insured or protected by:

Eligible securities pledged to the City and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured; or

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institutions. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. All of the City's financial institutions had enrolled in OPCS as of December 31, 2020.

**Investments**

The City has a formal investment policy and utilizes a pooled investment concept for all its funds to maximize its investment program. STAR Ohio is measured at net asset value per share while all other investments are measured at fair value. Fair value is determined by quoted market prices and other acceptable pricing methodologies. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The City's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs). The table on the next page identifies the City's recurring fair value measurement and level inputs as of December 31, 2020. As previously discussed, Star Ohio is reported at its net asset value. All other investments of the City are valued using quoted market prices. As of December 31, 2020, fair value was \$675,463 above the City's net cost for investments.

**Interest Rate Risk**

As a means of limiting its exposure to fair value of losses caused by rising interest rates, the City's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase, and that the City's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt obligations. The stated intent of the policy is to avoid the need to sell securities prior to maturity.

**Credit Risk**

The City has no investment policy that would further limit its investment choices other than the limitations imposed by the Ohio Revised Code. See the table below for the credit ratings of the City's investments provided by Standard and Poor's/Moody's.

**Custodial Credit Risk**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee. The City's investment in negotiable certificates of deposit were fully insured by Federal depository insurance.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

**Concentration of Credit Risk**

The City places no limit on the amount it may invest in any one issuer.

As of December 31, 2020, the City had the following investments and investment maturities:

Investment Type	Measurement Value	Credit Rating (*)	Level Input	Investment Maturities (in Years)		
				<1	1-3	3-5
Star Ohio	\$ 16,314,161	AAAm	N/A	\$ 16,314,161	\$ -	\$ -
U.S. Agencies Debt Securities	21,335,186	AA+/Aaa	2	3,702,498	5,138,338	12,494,350
Ohio Local Government Notes	1,903,474	MIG1/SP1+	2	1,903,474	-	-
Money Market Mutual Fund	66,613	AAAm/Aaa-mf	N/A	66,613	-	-
Negotiable Certificate of Deposits	14,720,354	N/A	2	1,406,012	10,413,854	2,900,488
Commercial Paper	5,196,089	A1+/P1	2	5,196,089	-	-
Commercial Paper	6,233,554	A1/P1	2	6,233,554	-	-
<b>Total Investments</b>	<b>\$ 65,769,431</b>			<b>\$34,822,401</b>	<b>\$ 15,552,192</b>	<b>\$ 15,394,838</b>

**Reconciliation of Cash and Investments per the Note to the Statements**

The following is a reconciliation of cash and investments as reported in the note above to cash and investments reported on the statement of net position and statement of fiduciary assets and liabilities as of December 31, 2020.

**Cash and Investments per Note**

Investments	\$65,769,431
Carrying Amount of Deposits	8,056,009
Cash on Hand	6,544
<b>Total Cash and Investments per Note</b>	<b><u>\$73,831,984</u></b>

**Cash and Investments per Statements**

Governmental Activities	\$56,858,771
Business-Type Activities	16,973,213
<b>Total Cash and Investments per Statements</b>	<b><u>\$73,831,984</u></b>

**Note 8 - Receivables**

Receivables at December 31, 2020, consisted primarily of municipal income taxes, property and other local taxes, intergovernmental receivables arising from entitlements and shared revenues, special assessments, and accounts (billing for utility services). No allowance for doubtful accounts has been recorded because uncollectible amounts are expected to be insignificant.

**Property Taxes**

Property taxes include amounts levied against all real and public utility property, and tangible personal (used in business) property located in the City. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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Assessed values for real property are established by State law at 35 percent of appraised market value. All property is required to be reevaluated every six years. The latest update was completed in 2018 with the next triennial update being scheduled in 2021. Public utility real and tangible personal property tax collected in one calendar year is levied in the preceding calendar year on assessed values determined as of December 31 of the year preceding the tax collection year, the lien date.

Public utility tangible personal property currently is assessed by varying percentages of true value; public utility real property taxes are assessed at 35 percent of true value. 2020 public utility property taxes which became a lien at December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The 2019 assessed value upon which the 2020 tax receipts were based on was \$1,620,512,840. The full tax rate for all City operations applied to taxable property for the year ended December 31, 2020, was \$9.3 per \$1,000 of assessed valuation.

Real and public utility property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is due December 31, with the remainder payable by June 30. Under certain circumstances, State Statute permits earlier or later payment dates to be established.

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Fiscal Officer periodically remits to the taxing districts their portions of the taxes collected.

**Municipal Income Taxes**

The City's municipal income tax of 2.0 percent is levied on gross salaries, wages and other personal service compensation earned by residents both in and out of the City and on the earnings of nonresidents (except certain transients) earned in the City. This tax also applies to net income of business organizations within the City. Residents of the City are granted a 75 percent credit up to 2.0 percent of the income taxes paid to another municipality.

The City utilizes the Regional Income Tax Agency (RITA) to collect and administer its local income tax. Employers within the City are required to withhold income tax on employee earnings and remit the tax to RITA at least quarterly. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a final return annually. The tax is collected by RITA and remitted to the City on the 1<sup>st</sup> and 10<sup>th</sup> business days of each month.

Municipal income taxes are allocated by City ordinance as follows: 16.67 percent of the first 1.50 percent of the total of 2.00 percent of the City income tax is credited to the Street Construction, Maintenance and Repair Fund with the remainder credited to the General Fund.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

**Special Assessments**

Special assessments include assessments for debt obligations, which are levied against specific property owners who primarily benefitted from the project.

Special assessments are payable by the timetable and in the manner stipulated in the assessing ordinance and are a lien from the date of the passage of the ordinance.

The City's assessments include sidewalk repair, sewer maintenance, sewer rehabilitation, paving and curbing, and water main tap-ins which are billed and collected by the County Fiscal Officer.

The County Fiscal Officer periodically remits these collections to the City. Special assessments collected in one calendar year are levied and certified in the preceding calendar year. Since all assessment collections are remitted to the City outside of the available period, the entire amount has been deferred on the fund financial statements.

At December 31, 2020, governmental and business-type activities reported special assessments receivable in the amounts of \$710 and \$1,378,052, respectively. Of these amounts reported, delinquent special assessments for governmental and business-type activities are \$710 and \$11,462, respectively.

**Intergovernmental Receivables**

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b>Governmental Activities:</b>	
Local Government	\$ 317,882
Homestead and Rollback	605,786
Gasoline Tax	1,290,063
Auto Registration	188,714
Payment in Lieu of Taxes	2,476,545
Cuyahoga County Grant - Roads	200,000
Other Grants	65,387
Berea Municipal Court Fines	3,953
Other Miscellaneous	4,633
Bureau of Workers Compensation rebate/refund	2,030,691
<i>Total Governmental Activities Intergovernmental Receivables</i>	\$ 7,183,654
<b>Business-Type Activities:</b>	
NEORS D Grant - Sewer Project	317,128
<i>Total Business-Type Activities Intergovernmental Receivables</i>	317,128
<i>Total Government-wide Intergovernmental Receivables</i>	\$ 7,500,782

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

**Payments in Lieu of Taxes**

In accordance with State law, the City has established twenty-two tax incremental financing districts (TIF's) within the City. For twenty-one of these TIF's, the City has granted property tax exemptions and agreed to construct certain infrastructure improvements, as described in the authorizing ordinances. The property owners have agreed to make payments to the City to help pay the costs of the infrastructure improvements. The amount of those payments would generally reflect all or a portion of the property taxes which the property owners would have paid if the property had not been declared exempt. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the cost of the improvement has been paid or the agreement expires, whichever comes first. The remaining TIF agreement stipulates that the City will reimburse the Developer for the public infrastructure improvements that directly benefit the City, its residents and the property.

**Note 9 –Transfers**

Transfers made during the year ended December 31, 2020 were as follows:

	<b>TRANSFERS OUT</b>	
	Governmental Activities	
	Major Fund	
	General	
<b>TRANSFERS IN</b>		
Governmental Activities		
<u>Major Funds:</u>		
Street Construction, Maintenance and Repair	\$	3,500,000
Fire Levy		2,700,000
General Capital Improvement		3,000,000
<u>Nonmajor Funds:</u>		
Police Pension		900,000
Fire Pension		1,032,000
MPC Ehrnfelt Center		2,400,000
Tree		100,000
Total Governmental Activities	\$	13,632,000

Transfers made from the General Fund to various other funds provided additional resources for current operations. All transfers were made in accordance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16. Transfers between governmental funds are eliminated on the governmental activities' statement of activities.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

**Note 10 - Capital Assets**

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
<b><u>Governmental Activities</u></b>				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 11,322,884	\$ 553,159	\$ -	\$ 11,876,043
Construction in Progress	3,623,987	12,112,960	(1,095,628)	14,641,319
<i>Total Capital Assets Not Being Depreciated</i>	<u>14,946,871</u>	<u>12,666,119</u>	<u>(1,095,628)</u>	<u>26,517,362</u>
<i>Capital Assets Being Depreciated</i>				
Buildings	56,008,990	654,810	-	56,663,800
Land Improvements	4,057,285	-	-	4,057,285
Machinery and Equipment	5,644,385	643,601	(5,854)	6,282,132
Furniture and Fixtures	1,005,946	-	-	1,005,946
Vehicles	17,376,262	399,583	(818,136)	16,957,709
Infrastructure:				
Streets	190,212,129	1,095,221	-	191,307,350
Bridges	203,000	-	-	203,000
Storm Sewers	108,252,151	1,194,398	-	109,446,549
Sidewalks	9,023,408	-	-	9,023,408
Traffic Signalization	6,465,583	-	-	6,465,583
<i>Total Capital Assets Being Depreciated</i>	<u>398,249,139</u>	<u>3,987,613</u>	<u>(823,990)</u>	<u>401,412,762</u>
<i>Total Capital Assets at Cost</i>	<u>413,196,010</u>	<u>16,653,732</u>	<u>(1,919,618)</u>	<u>427,930,124</u>
Less: Accumulated Depreciation:				
Buildings	(16,430,381)	(1,110,877)	-	(17,541,258)
Land Improvements	(2,184,829)	(147,907)	-	(2,332,736)
Machinery and Equipment	(3,698,927)	(400,732)	5,561	(4,094,098)
Furniture and Fixtures	(881,243)	(23,407)	-	(904,650)
Vehicles	(12,491,014)	(1,172,618)	723,867	(12,939,765)
Infrastructure:				
Streets	(122,199,025)	(3,953,256)	-	(126,152,281)
Bridges	(61,754)	(7,735)	-	(69,489)
Storm Sewers	(48,727,223)	(1,872,219)	-	(50,599,442)
Sidewalks	(6,661,206)	(162,177)	-	(6,823,383)
Traffic Signalization	(3,476,876)	(246,368)	-	(3,723,244)
<i>Total Accumulated Depreciation</i>	<u>(216,812,478)</u>	<u>(9,097,296)</u> *	<u>729,428</u>	<u>(225,180,346)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>181,436,661</u>	<u>(5,109,683)</u>	<u>(94,562)</u>	<u>176,232,416</u>
Total Governmental Activities Capital Asset, Net	<u>\$ 196,383,532</u>	<u>\$ 7,556,436</u>	<u>\$ (1,190,190)</u>	<u>\$ 202,749,778</u>

\* Depreciation expense was charged to governmental functions as follows:

Security of Persons and Property	\$ 1,323,876
Leisure Time Activities	813,671
Transportation	6,788,376
General Government	142,605
Community Environment	28,768
<b>Total Depreciation Expense</b>	<u>\$ 9,097,296</u>



**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
<b><u>Business-Type Activities</u></b>				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 1,508,079	\$ -	\$ -	\$ 1,508,079
Construction in Progress	2,674,804	653,932	(2,778,548)	550,188
<i>Total Capital Assets Not Being Depreciated</i>	<u>4,182,883</u>	<u>653,932</u>	<u>(2,778,548)</u>	<u>2,058,267</u>
<i>Capital Assets Being Depreciated</i>				
Buildings	10,277,491	2,536,109	-	12,813,600
Land Improvements	3,909,917	-	-	3,909,917
Machinery and Equipment	10,570,829	377,686	-	10,948,515
Furniture and Fixtures	19,748	-	-	19,748
Vehicles	2,664,925	246,007	-	2,910,932
Infrastructure:				
Sanitary Sewer	105,961,698	470,246	-	106,431,944
<i>Total Capital Assets Being Depreciated</i>	<u>133,404,608</u>	<u>3,630,048</u>	<u>-</u>	<u>137,034,656</u>
<i>Total Capital Assets at Cost</i>	<u>137,587,491</u>	<u>4,283,980</u>	<u>(2,778,548)</u>	<u>139,092,923</u>
Less: Accumulated Depreciation:				
Buildings	(6,573,897)	(217,240)	-	(6,791,137)
Land Improvements	(3,649,203)	(5,695)	-	(3,654,898)
Machinery and Equipment	(9,057,526)	(190,978)	-	(9,248,504)
Furniture and Fixtures	(18,762)	-	-	(18,762)
Vehicles	(1,894,134)	(226,090)	-	(2,120,224)
Infrastructure:				
Sanitary Sewers	(70,016,490)	(1,448,091)	-	(71,464,581)
<i>Total Accumulated Depreciation</i>	<u>(91,210,012)</u>	<u>(2,088,094)</u>	<u>-</u>	<u>(93,298,106)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>42,194,596</u>	<u>1,541,954</u>	<u>-</u>	<u>43,736,550</u>
Total Business-Type Activities Capital Asset, Net	<u>\$ 46,377,479</u>	<u>\$ 2,195,886</u>	<u>\$ (2,778,548)</u>	<u>\$ 45,794,817</u>

**Note 11 – Risk Management**

**Commercial Insurance**

The City maintains comprehensive insurance coverage with private carriers for real property, building contents, vehicles and general liability risk including public officials' 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 2020, the City contracted with The Fedeli Group to manage its insurance coverage through Liberty Insurance Companies as follows:

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

Type of Coverage	Coverage Limits		Deductible
	Per Occurrence	Aggregate	
Commercial and Personal Property Coverage (Includes Boiler and Machinery Coverage)	\$154,626,956		\$5,000
Ancillary Equipment (Rented)	\$150,000		\$1,000
Earthquake Damage	\$1,000,000		\$50,000
Flood Damage	\$1,000,000		\$50,000/\$100,000
Inland Marine	\$3,085,471		\$1,000
Crime Coverage			
Theft, Disappearance and Destruction	\$25,000		\$2,500
Employee Dishonest	\$500,000		\$2,500
Forgery and Alteration	\$25,000		\$2,500
Computer Fraud	\$100,000		\$2,500
Comprehensive General Liability	\$1,000,000	\$2,000,000	\$0
Employee Benefits Liability	\$1,000,000	\$3,000,000	\$1,000
Stop Gap	\$1,000,000	\$1,000,000	\$0
Public Officials Liability	\$1,000,000	\$1,000,000	\$25,000
Police Professional Liability	\$1,000,000	\$1,000,000	\$25,000
Property Liability	\$1,000,000	\$2,000,000	\$0
Pesticide/Herbicide Liability	\$1,000,000	\$1,000,000	\$1,000
Cemetery Professional Liability	\$1,000,000	\$2,000,000	\$0
EMT/Paramedic Malpractice Liability	\$1,000,000	\$2,000,000	\$0
Sewer Liability	\$1,000,000	\$2,000,000	\$0
Drone Liability	\$1,000,000	\$2,000,000	\$0
Certified Acts of Terrorism	Included		\$0
Automobile Liability and Physical Damage Coverage	\$1,000,000		\$0
Auto Liability Comprehensive			
Fire Vehicles	Agreed Value		\$1,000/\$2,000
Other Vehicles	Actual Cash Value		\$1,000/\$2,000
Auto Liability Collision			
Fire Vehicles	Agreed Value		\$1,000/\$2,000
Other Vehicles	Actual Cash Value		\$1,000/\$2,000
Hired Vehicle Rentals	Actual Cash Value		\$1,000
Miscellaneous			
Umbrella Coverage	\$10,000,000		\$10,000
Cyber Liability	\$1,000,000		\$10,000
Employment Practices Liability	\$5,000,000	\$5,000,000	\$25,000
Flood - Additional Coverage: 16099 Foltz Pkwy - Administration Building	\$100,000		\$1,000
Flood - Additional Coverage: 16099 Foltz Pkwy - Storage Garage	\$100,000		\$1,000
Flood - Additional Coverage: 22000 Albion Road	\$100,000		\$1,000
Flood - Additional Coverage: 17449 West Sprague Road	\$500,000		\$1,250

The City also carries flood insurance through the National Flood Insurance Plan (NFIP). A portion of the City has been mapped and designated an "A" area (an area close to a river, lake, or stream) by the Federal Emergency Management Agency, and thus the City is eligible to purchase coverage of \$500,000 for both Building and Contents with a \$1,250 deductible. Additional flood policies have been purchased through NFIP for 16099 Foltz Industrial Parkway (City Hall building and the equipment storage building) and 22000 Albion Road (Fire Station No. 3) with \$100,000 limit and \$1,000 deductible.

The City continues to carry commercial insurance for other risks of loss, including employee health and life insurance. There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverage limits in any of the past five fiscal years.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
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**Workers' Compensation**

The City has established a formal self-insurance program for liabilities arising from the City's participation in the Ohio Bureau of Workers' Compensation (Ohio BWC) Individual Retrospective Rating Plan that covers workers' compensation claims occurring between January 1, 2006 to December 31, 2014. At December 31, 2020, the City was only responsible for claims for the years 2011 to 2014. In 2015, the City chose to be a state funded risk, paid a premium, and transferred all risk to the Ohio Bureau of Workers' Compensation for calendar year 2015. Starting in calendar year 2016, the City has participated in the Ohio Association of Public Treasurer's (OAPT) Group Retrospective Rating Program, which is administered by a Third Party Administrator, CompManagement. OAPT offers Group Retrospective Rating as an alternative rating program to assist members in reducing their workers' compensation premium. Through the program, cities are grouped together to achieve premium refunds based on the performance of the group. Cities continue to pay their own individual merit-rated premium to the Ohio BWC and depending on the performance, the participating cities can either receive a retrospective premium refund or assessment (maximum assessment selected per group). Retrospective refunds are achieved when the standard premium of the group exceeds developed claim costs. For that reason, there is an increased emphasis on safety and claims management for Group Retrospective Rating participants.

The claims liability of \$1,448,316 reported in the fund at December 31, 2020, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claim, be reported. The estimate was not affected by incremental claims adjustment expense and does not include other allocated or unallocated claims adjustment expense. Changes in the fund's claims liability amount in 2018, 2019 and 2020 were as follows:

		Balance at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Balance at End of Year
2018	\$	1,685,734	\$ 227,420	\$ 70,329	\$ 1,842,825
2019	\$	1,842,825	\$ 390,642	\$ 63,979	\$ 2,169,488
2020	\$	2,169,488	\$ (177,958)	\$ 543,214	\$ 1,448,316

**Employee Health 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 \$100,000 per person per year.

The claims liability of \$313,473, reported in the self-insurance fund at December 31, 2020, 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.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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Changes in the fund's claims liability amount in 2018, 2019 and 2020 were as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Balance at End of Year
2018	\$ 205,998	\$ 4,078,816	\$ 3,826,314	\$ 458,500
2019	\$ 458,500	\$ 3,434,542	\$ 3,564,631	\$ 328,411
2020	\$ 328,411	\$ 3,870,438	\$ 3,885,376	\$ 313,473

**Note 12 – Defined Benefit Pension Plans**

**Net Pension Asset/Liability**

The net pension asset/liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions between an employer and its employees of salaries and benefits for employee services. Pensions are provided to an employee on a deferred-payment basis as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension asset/liability represents the City's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension asset/liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the City's obligation for this liability to annually required payments. The City cannot control benefit terms or the manner in which pensions are financed; however, the City does receive the benefit of employees' services in exchange for compensation including pension. GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension asset/liability. Resulting adjustments to the net pension asset/liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension asset/liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

**Plan Description – Ohio Public Employees Retirement System (OPERS)**

Plan Description - City employees, other than full-time police and firefighters, participate 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 and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. City employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS' Comprehensive Annual Financial Report referenced above for additional information):

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 62 with 60 months of service credit or Age 57 with 25 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The base amount of a member's pension benefit is locked in upon receipt of the initial benefit payment for calculation of the annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
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For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

A death benefit of \$500 - \$2,500, determined by the number of years of service credit of the retiree, is paid to the beneficiary of a deceased retiree or disability benefit recipient under the Tradition pension plan and the Combined Plan.

The OPERS Board of Trustees approved a proposal at its October 2019 meeting to create a new tier of membership in the OPERS traditional pension plan. OPERS currently splits its non-retired membership into Group A, B or C depending on age and service criteria. Retirement Group D would consist of OPERS contributing members hired in 2022 and beyond. Group D will have its own eligibility standards, benefit structure and unique member features designed to meet the changing needs of Ohio public workers. It also will help OPERS address expected investment market volatility and adjust to the lack of available funding for health care.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the members' contributions plus or minus the investment gains or losses resulting from the members' investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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**Funding Policy** - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
<b>2020 Statutory Maximum Contribution Rates</b>	
Employer	14.0 %
Employee *	10.0 %
 <b>2020 Actual Contribution Rates</b>	
Employer:	
Pension **	14.0 %
Post-Employment Health Care Benefits **	0.0
Total Employer	14.0 %
 Employee	 10.0 %

\* Member contributions within combined plan are not used to fund the defined benefit retirement allowance

\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with remainder going to pension.

The portion of employer contributions used to fund pension benefits is net of postemployment health care benefits. The portion of the employer's contribution allocated to health care was 0% for 2019 for the Traditional and Combined plans. The portion of the employer's contribution allocated to health care was 4% for the Member-Directed plan for 2020. Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contributions was \$1,665,906 for 2020.

**Plan Description – Ohio Police & Fire Pension Fund (OP&F)**

Plan Description - City full-time police and firefighters participate in the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing, multiple-employer defined benefit pension plan administered by OP&F. OP&F provides retirement and disability pension 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 and detailed information about OP&F's fiduciary net position. The report may be obtained by visiting the OP&F website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Upon attaining a qualifying age with sufficient years of service, a member of OP&F may retire and receive a lifetime monthly pension. OP&F offers four types of service retirement: normal, service commuted, age/service commuted and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member's average annual salary. The following discussion of the pension formula relates to normal service retirement.

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
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The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5 percent for each of the first 20 years of service credit, 2.0 percent for each of the next five years of service credit and 1.5 percent for each year of service credit in excess of 25 years. The maximum pension of 72 percent of the allowable average annual salary is paid after 33 years of service credit.

Under normal service retirement, retired members who are at least 55 years old and have been receiving OP&F benefits for at least one year may be eligible for a cost-of-living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit and statutory survivors. Members participating in the DROP program have separate eligibility requirements related to COLA.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, and members whose pension benefit became effective on or after July 1, 2013, will receive a COLA equal to a percentage of the members' base pension benefit where the percentage is the lesser of three percent or the percentage increase in the consumer price index, if any, over the 12 month period that ends on the thirtieth day of September of the immediately preceding year, rounded to the nearest one-tenth of one percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	Police	Firefighters
<b>2020 Statutory Maximum Contribution Rates</b>		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
 <b>2020 Actual Contribution Rates</b>		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	0.50	0.50
Total Employer	19.50 %	24.00 %
 Employee	 12.25 %	 12.25 %

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OP&F was \$2,730,240 for 2020.

**Pension Liabilities, Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The net pension liability/asset for OPERS was measured as of December 31, 2019, and the total pension liability/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. OP&F's total pension liability was measured as of December 31, 2019, and was determined by rolling forward the total pension liability as of January 1, 2019, to December 31, 2019. The City's proportion of the net pension liability/asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:



**City of Strongsville, Ohio**  
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	OPERS Traditional Pension Plan	OPERS Combined Pension Plan	OP&F Police	OP&F Fire	Total
Proportion of the Net Pension Liability/Asset Prior Measurement Date	0.094031%	0.066153%	0.2664479%	0.2898791%	
Proportion of the Net Pension Liability/Asset Current Measurement Date	<u>0.095067%</u>	<u>0.068516%</u>	<u>0.2683687%</u>	<u>0.2825245%</u>	
Change in Proportionate Share	<u>0.001036%</u>	<u>0.00236%</u>	<u>0.0019207%</u>	<u>-0.0073546%</u>	
Proportionate Share of the Net Pension Liability/(Asset)	\$ 18,790,637	\$ (142,872)	\$ 18,078,746	\$ 19,032,356	\$ 55,758,867
Pension Expense	\$ 3,223,100	\$ 15,459	\$ 2,298,852	\$ 2,283,461	\$ 7,820,872

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	OP&F Police	OP&F Fire	Total
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$ -	\$ 684,340	\$ 720,434	\$ 1,404,774
Changes of assumptions	1,018,372	443,786	467,195	1,929,353
Changes in proportion and differences between City contributions and proportionate share of contributions	391,851	144,081	127,670	663,602
City contributions subsequent to the measurement date	<u>1,665,906</u>	<u>1,315,533</u>	<u>1,414,707</u>	<u>4,396,146</u>
Total Deferred Outflows of Resources	<u>\$ 3,076,129</u>	<u>\$ 2,587,740</u>	<u>\$ 2,730,006</u>	<u>\$ 8,393,875</u>
<b>Deferred Inflows of Resources</b>				
Net difference between projected and actual earnings on pension plan investments	\$ 3,766,839	\$ 873,347	\$ 919,416	\$ 5,559,602
Differences between expected and actual experience	271,125	932,391	981,577	2,185,093
Changes in proportion and differences between City contributions and proportionate share of contributions	<u>235,548</u>	<u>175,804</u>	<u>772,058</u>	<u>1,183,410</u>
Total Deferred Inflows of Resources	<u>\$ 4,273,512</u>	<u>\$ 1,981,542</u>	<u>\$ 2,673,051</u>	<u>\$ 8,928,105</u>

\$4,396,146 reported as deferred outflows of resources related to pension resulting from City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or addition of net pension asset in the year ending December 31, 2021.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	OP&F Police	OP&F Fire	Total
2021	\$ (334,317)	\$ (201,401)	\$ (348,682)	\$ (884,400)
2022	(1,172,384)	(60,366)	(238,191)	(\$1,470,941)
2023	150,719	388,065	267,521	\$806,305
2024	(1,499,610)	(765,086)	(920,886)	(\$3,185,582)
2025	(2,635)	(70,547)	(117,514)	(190,696)
Thereafter	(5,062)	-	-	(5,062)
Total	<u>\$ (2,863,289)</u>	<u>\$ (709,335)</u>	<u>\$ (1,357,752)</u>	<u>\$ (4,930,376)</u>

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below:

Wage Inflation	3.25 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA	3.25 to 10.75 percent including wage inflation Pre 1/7/2013 retirees; 3 percent, simple Post 1/7/2013 retirees; 1.40 percent, simple through 2020, then 2.15 percent simple
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

The total pension asset in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.25 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA	3.25 to 8.25 percent including wage inflation Pre 1/7/2013 retirees; 3 percent, simple Post 1/7/2013 retirees; 1.40 percent, simple through 2020, then 2.15 percent simple
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

**City of Strongsville, Ohio**  
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Pre-retirement mortality rates are based on the RP-2014 employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the previously described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in three investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money weighted rate of return expressing investment performance, net of investments expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was at a gain of 17.23 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	<u>100.00 %</u>	5.61 %

**City of Strongsville, Ohio**  
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**Discount Rate** The discount rate used to measure the total pension liability was 7.2 percent, post-experience study results. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the City’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the City’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.2 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

City's proportionate share of the net pension liability/(asset)	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
Traditional Pension Plan	\$ 30,991,842	\$ 18,790,637	\$ 7,822,113
Combined Plan	\$ (86,330)	\$ (142,872)	\$ (183,623)

***Changes Between Measurement Date and Report Date***

Subsequent to December 31, 2019, the global economy was impacted by the COVID-19 pandemic and market volatility increased significantly. It is likely that 2020 investment market conditions and other economic factors will be negatively impacted; however, the overall impact on the OPERS investment portfolio and funding position is unknown at this time.

**Actuarial Assumptions – OP&F**

OP&F’s total pension liability as of December 31, 2019 is based on the results of an actuarial valuation date of January 1, 2019, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OP&F’s actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future. Assumptions considered were: withdrawal rates, disability retirement, service retirement, DROP elections, mortality, percent married and forms of the payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth.

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*For the Year Ended December 31, 2020*  
(Continued)

Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation, prepared as of January 1, 2019, are presented below:

Valuation Date	January 1, 2019, with actuarial liabilities rolled forward to December 31, 2019
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.00 percent
Projected Salary Increases	3.75 percent to 10.5 percent
Payroll Growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent
Cost of Living Adjustments	3.00 percent simple, 2.2 percent simple for increases based on the lesser of the increase in CPI and 3 percent

Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Conduent Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120 percent.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
67 or less	77 %	68 %
68-77	105	87
78 and up	115	120

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Conduent Modified 2016 Improvement Scale. Mortality rates for active members were based on the RP2014 Total employee and Healthy Annuitant Mortality Tables rolled back to 2006, and projected with the Conduent Modified 2016 Improvement Scale.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
59 or less	35 %	35 %
60-69	60	45
70-79	75	70
80 and up	100	90

The most recent experience study was completed December 31, 2016.

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2019 are summarized on the next page.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

Asset Class	Target Allocation	10 year Expected Real Rate of Return **	30 year Expected Real Rate of Return **
Cash and Cash Equivalents	0.00 %	0.10 %	1.00 %
Domestic Equity	16.00	3.90	5.40
International Equity	16.00	4.70	5.80
Core Fixed Income *	23.00	1.10	2.70
U.S. Inflation Linked Bonds *	17.00	0.40	2.50
High Yield Fixed Income	7.00	2.50	4.70
Private Real Estate	12.00	5.40	6.40
Private Markets	8.00	6.10	8.00
Midstream Energy Infrastructure	8.00	5.80	6.60
Private Credit	5.00	4.80	5.50
Real Assets	8.00	6.90	7.40
<b>Total</b>	<b>120.00 %</b>		

Note: Assumptions are geometric

\* levered 2x

\*\* numbers are net of expected inflation

OP&F's Board of Trustees has incorporated the "risk parity" concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return, and creating a more risk-balanced portfolio based on their relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.2 times due to the application of leverage in certain fixed income asset classes.

**Discount Rate** The total pension liability was calculated using the discount rate of 8.00 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earning were calculated using the longer-term assumed investment rate of return 8.00 percent. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

**Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 8.00 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.00 percent), or one percentage point higher (9.00 percent) than the current rate.

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
City's proportionate share of the net pension liability	\$ 51,434,697	\$ 37,111,102	\$ 25,130,835

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

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***Changes Between Measurement Date and Report Date***

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures may impact subsequent periods of OP&F, including the fair value of OP&F's investment portfolio. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that may be recognized in subsequent periods cannot be determined with half of the fiscal year remaining. In addition, the impact on the OP&F's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**Note 13 – Defined Benefit OPEB Plans**

**Net OPEB Liability**

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the City's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the City's obligation for this liability to annually required payments. The City cannot control benefit terms or the manner in which OPEB are financed; however, the City does receive the benefit of employees' services in exchange for compensation including OPEB. GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees who pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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**Plan Description – Ohio Public Employees Retirement System (OPERS)**

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Comprehensive Annual Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, 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 the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, the City contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent.



**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
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Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$5,160 for 2020.

**Plan Description – Ohio Police & Fire Pension Fund (OP&F)**

Plan Description – The City contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing, multiple-employer defined post-employment healthcare plan that provides various levels of health care to retired, disabled and beneficiaries, as well as their dependents. On January 1, 2019, OP&F changed the way it supports retiree health care. A stipend-based health care model has replaced the self-insured group health care plan that had been in place. A stipend funded by OP&F is available to these members through a Health Reimbursement Arrangement and can be used to reimburse retirees for qualified health care expenses. As a result of this change, it is expected that the solvency of the Health Care Stabilization Fund (HCSF) will be extended allowing OP&F to provide stipends to eligible participants.

The health care coverage provided by OP&F meets the definition of an Other Post Employment Benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 75.

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. The report may be obtained by visiting the OP&F website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 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 percent of covered payroll for police and fire employer units, 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 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. There is one account for health care benefits and one account for Medicare Part B reimbursements. A separate health care trust accrual account is maintained for health care benefits under IRS Code Section 115 trust. An Internal Revenue Code 401(h) account is maintained for Medicare Part B reimbursements.

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 2020, the portion of employer contributions allocated to health care was 0.5 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 City's contractually required contribution to OP&F was \$64,719 for 2020.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2019, and was determined by rolling forward the total OPEB liability as of January 1, 2019, to December 31, 2019. The City's proportion of the net OPEB liability was based on the City's share of contributions to the retirement plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>OP&amp;F</u>	<u>Total</u>
Proportion of the Net OPEB Liability Prior Measurement Date	0.090735%	0.5563270%	
Proportion of the Net OPEB Liability Current Measurement Date	<u>0.091711%</u>	<u>0.5508931%</u>	
Change in Proportionate Share	<u>-0.000976%</u>	<u>0.0054339%</u>	
Proportionate Share of the Net OPEB Liability	\$ 12,667,672	\$ 5,441,573	\$ 18,109,245
OPEB Expense	\$ 1,583,648	\$ 535,407	\$ 2,119,055

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**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>OP&amp;F</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Changes of assumptions	\$ 2,005,159	\$ 3,181,355	\$ 5,186,514
Differences between expected and actual experience	340	-	340
Changes in proportion and differences between City contributions and proportionate share of contributions	227,384	149,107	376,491
City contributions subsequent to the measurement date	<u>5,160</u>	<u>64,719</u>	<u>69,879</u>
Total Deferred Outflows of Resources	<u>\$ 2,238,043</u>	<u>\$ 3,395,181</u>	<u>\$ 5,633,224</u>
<b>Deferred Inflows of Resources</b>			
Net difference between projected and actual earnings on pension plan investments	\$ 645,035	\$ 250,401	\$ 895,436
Differences between expected and actual experience	1,158,517	585,190	1,743,707
Changes of assumptions	-	1,159,681	1,159,681
Changes in proportion and differences between City contributions and proportionate share of contributions	<u>132,904</u>	<u>245,586</u>	<u>378,490</u>
Total Deferred Inflows of Resources	<u>\$ 1,936,456</u>	<u>\$ 2,240,858</u>	<u>\$ 4,177,314</u>

\$69,879 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>OP&amp;F</u>	<u>Total</u>
Fiscal Year Ending December 31:			
2021	\$ 392,534	\$ 193,215	\$ 585,749
2022	179,008	193,214	372,222
2023	514	244,581	245,095
2024	(275,629)	163,601	(112,028)
2025	-	188,756	188,756
Thereafter	<u>-</u>	<u>106,237</u>	<u>106,237</u>
Total	<u>\$ 296,427</u>	<u>\$ 1,089,604</u>	<u>\$ 1,386,031</u>

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	2.75 percent
Health Care Cost Trend Rate	10.5 percent, initial 3.25 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 19.59 percent for 2019.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

**Discount Rate** A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

***Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate***

The following table presents the City's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
City's proportionate share of the net OPEB liability	\$16,577,680	\$12,667,672	\$9,537,027

***Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate***

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
City's proportionate share of the net OPEB liability	\$12,293,860	\$12,667,672	\$13,036,719

**Actuarial Assumptions – OP&F**

OP&F's total OPEB liability as of December 31, 2019, is based on the results of an actuarial valuation date of January 1, 2018, and rolled-forward using generally accepted actuarial procedures. The total OPEB liability is determined by OP&F's actuaries in accordance with GASB Statement No. 74, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employers and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

Actuarial calculations reflect a long-term perspective. For a newly hired employee, actuarial calculations will take into account the employee's entire career with the employer and also take into consideration the benefits, if any, paid to the employee after termination of employment until the death of the employee and any applicable contingent annuitant. In many cases, actuarial calculations reflect several decades of service with the employer and the payment of benefits after termination.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below.

Valuation Date	January 1, 2019, with actuarial liabilities rolled forward to December 31, 2019
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.0 percent
Projected Salary Increases	3.75 percent to 10.5 percent
Payroll Growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent
Single discount rate:	
Current measurement date	3.56 percent
Prior measurement date	4.66 percent
Cost of Living Adjustments	3.00 percent simple; 2.2 percent simple for increased based on the lesser of the increase in CPI and 3 percent

Mortality for non-disabled participants is based on the RP-2014 Total Employee and Healthy Annuitant Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Conduent Modified 2016 Improvement Scale. Rates for surviving beneficiaries are adjusted by 120 percent.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
67 or less	77 %	68 %
68-77	105	87
78 and up	115	120

Mortality for disabled retirees is based on the RP-2014 Disabled Mortality Tables rolled back to 2006, adjusted according to the rates in the following table, and projected with the Conduent Modified 2016 Improvement Scale.

<u>Age</u>	<u>Police</u>	<u>Fire</u>
59 or less	35 %	35 %
60-69	60	45
70-79	75	70
80 and up	100	90

The most recent experience study was completed for the five-year period ended December 31, 2016.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
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(Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expected. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2019, are summarized below:

Asset Class	Target Allocation	10 year Expected Real Rate of Return **	30 year Expected Real Rate of Return **
Cash and Cash Equivalents	0.00 %	0.10 %	1.00 %
Domestic Equity	16.00	3.90	5.40
Non-US Equity	16.00	4.70	5.80
Core Fixed Income *	23.00	1.10	2.70
U.S. Inflation Linked Bonds *	17.00	0.40	2.50
High Yield Fixed Income	7.00	2.50	4.70
Private Real Estate	12.00	6.90	7.40
Private Markets	8.00	6.10	8.00
Midstream Energy Infrastructure	8.00	5.80	6.60
Private Credit	5.00	4.80	5.50
Real Assets	8.00	6.90	7.40
Total	<u>120.00 %</u>		

Note: Assumptions are geometric

\* levered 2x

\*\* numbers are net of expected inflation

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return, and creating a more risk-balanced portfolio based on their relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.2 times due to the application of leverage in certain fixed income asset classes.

**Discount Rate** The total OPEB liability was calculated using the discount rate of 3.56 percent. The projection of cash flows used to determine the discount rate assumed the contribution from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 8 percent. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payments of current plan members. Therefore, a municipal bond rate of 2.75 percent at December 31, 2019 and 4.13 percent at December 31, 2018, was blended with the long-term rate of 8 percent, which resulted in a blended discount rate of 3.56 percent. The municipal bond rate was determined using the S&P Municipal Bond 20 Year High Grade Rate Index. The OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments until 2031. The long-term expected rate of return on health care investments was applied to projected costs through 2031, and the municipal bond rate was applied to all health care costs after that date.



**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

***Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate***

Net OPEB liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net OPEB liability calculated using the discount rate of 3.56 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.56 percent), or one percentage point higher (4.56 percent) than the current rate.

	1% Decrease (2.56%)	Current Discount Rate (3.56%)	1% Increase (4.56%)
City's proportionate share of the net OPEB liability	\$6,747,200	\$5,441,573	\$4,356,689

***Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate***

Net OPEB liability is sensitive to changes in the health care cost trend rate because it is based on a medial benefit that is a flat dollar amount.

**Note 14 – Short-Term Notes Payable**

The City's note activity, including the amount outstanding and the interest rate, is as follows:

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
<b>Governmental Activities:</b>				
<i>Traffic Signalization Improvement Notes, Series 2020</i>				
2020 Traffic Signalization - 0.45%	\$ -	\$ 5,500,000	\$ (5,500,000)	\$ -
<i>Various Purpose Improvement Notes, Series 2020</i>				
2020 Street Improvement - 2.00%, 06/10/2020	-	3,000,000	-	3,000,000
<i>Various Purpose Improvement Notes, Series 2020</i>				
2020 Vehicle Acquisition - 2.00%, 06/10/2020	-	1,100,000	-	1,100,000
Unamortized Premiums on Notes	-	43,870	(23,765)	20,105
<b>Total Governmental Activities</b>	\$ -	\$ 9,643,870	\$ (5,523,765)	\$ 4,120,105

On June 24, 2020 the City issued \$5,500,000 in Traffic Signalization Improvement Notes, Series 2020 that bears an interest rate of 0.45 percent for the City-Wide traffic signalization project. The Note was called on December 24, 2020.

In 2020, the City issued \$8,100,000 in Various Purpose Notes Series 2020. These notes are dated June 10, 2020, and will mature on June 10, 2021 and bear a 2.00 percent rate of interest. \$1,100,000 of the proceeds from the 2020 Note was used for public service vehicles and equipment and \$7,000,000 was used for road improvements. \$4,000,000 of the notes are being reported as long-term obligations as they are being refinanced after the balance sheet date but prior to the issuance of the financial statements. As of December 31, 2020, the City has unspent proceeds of \$1,672,207.

The note liabilities are reflected in the fund which received the proceeds. The premium and issuance costs are recorded in the General Bond Retirement Fund.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

**Note 15 – Long-Term Obligations**

The original issuance date, maturity date, interest rate, and original issuance amounts for the City’s long-term obligations were as follows:

	Original Issuance Date	Maturity Date	Interest Rate	Original Issuance Amount
<b>Governmental Activities:</b>				
<u>General Obligation Bonds</u>				
<i>Various Purpose Refundings, Series 2011:</i>				
Multi-Purpose Complex	9/6/2011	12/1/2021	2.000 - 4.000%	\$ 8,300,000
Service Center Complex Renovations	9/6/2011	12/1/2021	2.000 - 4.000%	365,000
Fire Station #3	9/6/2011	12/1/2021	2.000 - 4.000%	1,585,000
<i>Total Various Purpose Refundings, Series 2011</i>				10,250,000
<i>Various Purpose Refundings, Series 2014:</i>				
Foltz Industrial Parkway Extension (refunded series 2005)	4/1/2014	12/1/2025	1.500 - 3.000%	1,095,000
Royalton Road Improvements (refunded series 2005)	4/1/2014	12/1/2025	1.500 - 3.000%	2,150,000
Police/City Hall (refunded series 2006)	4/1/2014	12/1/2026	1.500 - 3.000%	305,000
Municipal Service Center (refunded series 2006)	4/1/2014	12/1/2026	1.500 - 3.000%	545,000
New Fire Station Ward 4 (refunded series 2006)	4/1/2014	12/1/2026	1.500 - 3.000%	5,390,000
<i>Total Various Purpose Refundings, Series 2014</i>				9,485,000
<i>Various Purpose Improvement Refundings, Series 2015:</i>				
Police/City Hall (refunded series 2006)	10/22/2015	12/1/2023	1.500 - 2.125%	80,000
Municipal Service Center (refunded series 2006)	10/22/2015	12/1/2023	1.500 - 2.125%	165,000
New Fire Station Ward 4 (refunded series 2006)	10/22/2015	12/1/2023	1.500 - 2.125%	2,250,000
Police Station, Jail, and Mayor's Court (refunded series 2009)	10/22/2015	12/1/2026	1.500 - 3.000%	3,705,000
Intersection of Drake & Howe Roads (refunded series 2009)	10/22/2015	12/1/2026	1.500 - 3.000%	605,000
Recreation Land Acquisition (Lunn Road) (refunded series 2009)	10/22/2015	12/1/2026	1.500 - 3.000%	660,000
Intersection of Royalton Road and W. 130th (refunded series 2009)	10/22/2015	12/1/2026	1.500 - 3.000%	170,000
<i>Total Various Purpose Refundings, Series 2015</i>				7,635,000
<i>Various Purpose Improvement Refundings, Series 2016-01:</i>				
Police Station, Jail, and Mayor's Court (refunded series 2009)	7/21/2016	12/1/2034	1.500 - 4.000%	9,270,000
Intersection of Drake & Howe Roads (refunded series 2009)	7/21/2016	12/1/2029	1.500 - 4.000%	750,000
Recreation Land Acquisition (Lunn Road) (refunded series 2009)	7/21/2016	12/1/2029	1.500 - 4.000%	730,000
Intersection of Royalton Road and W. 130th (refunded series 2009)	7/21/2016	12/1/2029	1.500 - 4.000%	220,000
<i>Total Various Purpose Refundings, Series 2016</i>				10,970,000
<i>Various Purpose Improvement, Series 2016-02:</i>				
Street Improvements (Pearl Road Widening)	7/21/2016	12/1/2029	1.500 - 4.000%	5,510,000
<i>Traffic Signalization Improvement Bonds, Series 2020</i>				
Traffic Signalization	11/19/2020	12/1/2040	1.000 - 4.000%	5,500,000

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

**Governmental Activities:** (Continued)

Long-term Notes

*Various Purpose Improvement Notes, Series 2020*

2020 Street Improvement - 2.00%, 06/10/2020	6/10/2020	6/10/2021	2.00%	\$ 4,000,000
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Ohio Public Works Commission (OPWC) Loans

Pearl Road Widening - Phase II	7/1/2013	1/1/2036	0%	2,172,730
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**Business-Type Activities:**

Ohio Water Development Authority (OWDA) Loans

Westwood Park Sanitary Sewer	6/27/2002	7/1/2022	4.700%	948,523
Force Main, Pump Station and Sanitary Sewers	1/30/2003	7/1/2023	4.400%	2,259,707
Sewer Construction	5/27/2010	7/1/2030	3.390%	544,038
Drake Road East Sanitary Extension	12/9/2010	7/1/2032	2.870%	655,678
				4,407,946

Ohio Public Works Commission (OPWC) Loans

Drake, Bowman & Fetzer Sanitary Sewers	7/1/2017	7/1/2038	0%	987,465
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Changes in the long-term obligations of the City during 2020 were as follows:

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020	Amounts Due in One Year
<b>Governmental Activities:</b>					
<u>General Obligation Bonds</u>					
<i>Various Purpose Refundings, Series 2011:</i>					
Multi-Purpose Complex Refunding, Series 2001	\$ 1,995,000	\$ -	\$ (980,000)	\$ 1,015,000	\$ 1,015,000
Service Center Complex Renovations	50,000	-	(25,000)	25,000	25,000
Fire Station #3	460,000	-	(225,000)	235,000	235,000
<i>Total Various Purpose Refunding, Series 2011</i>	2,505,000	-	(1,230,000)	1,275,000	1,275,000
<i>Various Purpose Refundings, Series 2014:</i>					
Foltz Industrial Parkway Extension	700,000	-	(90,000)	610,000	115,000
Royalton Road Improvements	1,375,000	-	(180,000)	1,195,000	225,000
Police/City Hall	205,000	-	(40,000)	165,000	35,000
Municipal Service Center	365,000	-	(65,000)	300,000	70,000
New Fire Station Ward 4	4,050,000	-	(550,000)	3,500,000	490,000
<i>Total Various Purpose Refunding, Series 2014</i>	6,695,000	-	(925,000)	5,770,000	935,000
<i>Various Purpose Refundings, Series 2015:</i>					
Police/City Hall	50,000	-	-	50,000	-
Municipal Service Center	100,000	-	-	100,000	-
New Fire Station Ward 4	1,775,000	-	(5,000)	1,770,000	5,000
Police Station, Jail, and Mayor's Court	3,525,000	-	(30,000)	3,495,000	30,000
Intersection of Drake & Howe Roads	570,000	-	(5,000)	565,000	5,000
Recreation Land Acquisition (Lunn Road)	625,000	-	(5,000)	620,000	5,000
Intersection of Royalton Road and W. 130th	145,000	-	(5,000)	140,000	5,000
<i>Total Various Purpose Refunding, Series 2015</i>	6,790,000	-	(50,000)	6,740,000	50,000
<i>Various Purpose Refundings, Series 2016-01:</i>					
Police Station, Jail, and Mayor's Court	9,145,000	-	(125,000)	9,020,000	150,000
Intersection of Drake & Howe Roads	680,000	-	(60,000)	620,000	65,000
Recreation Land Acquisition (Lunn Road)	680,000	-	(45,000)	635,000	55,000
Intersection of Royalton Road and W. 130th	195,000	-	(20,000)	175,000	25,000
<i>Total Various Purpose Refunding, Series 2016-01</i>	10,700,000	-	(250,000)	10,450,000	295,000
<i>Various Purpose Improvements, Series 2016-02:</i>					
Street Improvements (Pearl Road Widening)	5,400,000	-	(415,000)	4,985,000	420,000
<i>Traffic Signalization Improvement Bonds, Series 2020</i>					
Traffic Signalization	-	5,500,000	-	5,500,000	215,000
<i>Total General Obligation Bonds</i>	32,090,000	5,500,000	(2,870,000)	34,720,000	3,190,000

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020	Amounts Due in One Year
<b>Governmental Activities (Continued):</b>					
<u>Long-term Notes</u>					
<i>Various Purpose Improvement Notes, Series 2019</i>					
2019 Vehicle Acquisition - 2.50%, 06/26/2019	\$ 1,100,000	\$ -	\$ (1,100,000)	\$ -	\$ -
2019 Street Improvement - 2.50%, 06/26/2019	3,000,000	-	(3,000,000)	-	-
<i>Total Various Purpose Improvement Notes, Series 2019</i>	4,100,000	-	(4,100,000)	-	-
<i>Traffic Signalization Improvement Notes, Series 2019</i>					
2019 Traffic Signalization - 2.50%, 12/10/2019	2,000,000	-	(2,000,000)	-	-
<i>Various Purpose Improvement Notes, Series 2020</i>					
2020 Street Improvement - 2.00%, 06/10/2020	-	4,000,000	-	4,000,000	4,000,000
<i>Total Long Term Notes</i>	6,100,000	4,000,000	(6,100,000)	4,000,000	4,000,000
<u>Direct Borrowings and Direct Placements of debt</u>					
Ohio Public Works Commission (OPWC) Loan					
Pearl Road Widening - Phase II	1,738,186	-	(108,636)	1,629,550	108,636
<u>Net Pension Liability</u>					
OPERS	23,950,462	-	(6,997,458)	16,953,004	-
OP&F	45,410,982	-	(8,299,880)	37,111,102	-
<i>Total Net Pension Liability</i>	69,361,444	-	(15,297,338)	54,064,106	-
<u>Net OPEB Liability</u>					
OPERS	11,001,623	427,212	-	11,428,835	-
OP&F	5,066,211	375,362	-	5,441,573	-
<i>Total Net OPEB Liability</i>	16,067,834	802,574	-	16,870,408	-
<u>Other Long-Term Obligations</u>					
Unamortized Bond and Note Premiums	1,952,755	316,392	(323,830)	1,945,317	-
Capital Lease	23,271	-	(5,328)	17,943	5,642
Claims Payable	2,497,899	3,692,480	(4,428,590)	1,761,789	395,413
Compensated Absences	7,160,642	3,859,538	(3,177,640)	7,842,540	2,967,885
<i>Total Other Long-Term Obligations</i>	11,634,567	7,868,410	(7,935,388)	11,567,589	3,368,940
<b>Total Governmental Activities</b>					
<b>Long-Term Obligations</b>	<b>\$ 136,992,031</b>	<b>\$ 18,170,984</b>	<b>\$ (32,311,362)</b>	<b>\$ 122,851,653</b>	<b>\$ 10,667,576</b>
<b>Business-Type Activities:</b>					
<u>Direct Borrowings</u>					
Ohio Water Development Authority (OWDA) Loans					
Westwood Park Sanitary Sewer	\$ 171,882	\$ -	\$ (66,367)	\$ 105,515	\$ 69,523
Force Main, Pump Station and Sanitary Sewers	549,318	-	(148,506)	400,812	155,112
Sewer Construction	330,550	-	(26,698)	303,852	27,610
Drake Road East Sanitary Sewer Extension	452,285	-	(30,554)	421,731	31,437
<i>Total OWDA Loans</i>	1,504,035	-	(272,125)	1,231,910	283,682
Ohio Public Works Commission (OPWC) Loan					
Drake, Bowman & Fetzer Sanitary Sewers	913,405	-	(49,373)	864,032	49,373
<u>Net Pension Liability</u>					
OPERS	1,802,723	34,910	-	1,837,633	-
<u>Net OPEB Liability</u>					
OPERS	828,079	410,758	-	1,238,837	-
<u>Other Long-Term Obligations</u>					
Compensated Absences	329,159	170,950	(88,915)	411,194	155,610
<b>Total Business-Type Activities</b>					
<b>Long-Term Obligations</b>	<b>\$ 5,377,401</b>	<b>\$ 616,618</b>	<b>\$ (410,413)</b>	<b>\$ 5,583,606</b>	<b>\$ 488,665</b>
<b>Total Entity-Wide Long-Term Obligations</b>	<b>\$ 142,369,432</b>	<b>\$ 18,787,602</b>	<b>\$ (32,721,775)</b>	<b>\$ 128,435,259</b>	<b>\$ 11,156,241</b>

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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The Ohio Water Development Authority (OWDA) loans are revenue obligations (not general obligations) of the City, payable from the revenue of the systems that are improved with the OWDA loans and from special assessments that relate to those improvements. The OWDA does not require that the City generate “coverage” (revenues in excess of the amounts needed for system operations and loan payments), nor does the OWDA require the creation or funding of any reserve funds. The OWDA loans will be paid from the Sanitary Sewer Fund. The Ohio Public Works Commission (OPWC) loan for Pearl Road Widening will be paid from the General Bond Retirement Fund, the Ohio Public Works Commission (OPWC) loan for the Drake, Bowman & Fetzer Sanitary Sewers will be paid from the Sanitary Sewer Fund, General obligation bonds will be paid from the General Bond Retirement Fund and Pearl Road TIF #1 Fund.

The capital lease will be paid from General Fund (refer to Note 16 for further information). Workers’ Compensation claims will be paid from the Workers’ Compensation Reserve Fund (refer to Note 11 for further information). The compensated absences liability and employer pension and OPEB contributions are paid from the funds benefiting from their service, which includes the General fund, police pension, SCMR, fire levy, fire pension, multipurpose complex, community diversion, and sanitary sewer funds. There is no repayment schedule for the net pension liability and net OPEB liability. For additional information related to the net pension liability and net OPEB liability see Notes 12 and 13.

In July 2013, the City entered into a loan agreement with the Ohio Public Works Commission (OPWC) for a zero percent interest loan for the Pearl Road Widening project. In 2015 the City made its final drawdown on the loan for a total amount of \$2,172,730. The twenty-year loan will be repaid with forty semi-annual payments of \$54,318 commencing July 1, 2016. The loan will be repaid from the General Bond Retirement Fund.

In July 2017, the City entered into a loan agreement with the Ohio Public Works Commission (OPWC) for a zero percent interest loan for the Drake, Bowman & Fetzer Sanitary Sewer Project. The agreement provided for a grant of \$617,165 and a zero percent interest loan of \$987,465 for a total of \$1,604,630. In 2018 the City received the balance of the grant amount as well as the proceeds of the loan. The twenty-year loan will be repaid with forty semi-annual payments of \$24,687. The first payment on the loan was due on January 1, 2019, however the City made this payment prior to year end. The loan will be repaid from the Sanitary Sewer Fund.

The City’s direct borrowings from OWDA in the amount of \$1,231,910 contain a provision that in an event of default the amount of such default shall bear interest at the default rate from the due date until the date of the payment. In addition to the interest, a late charge of one percent on the amount of each default shall also be paid to OWDA by the City from the pledged revenues for failure to make the payment.

The City’s total direct borrowings from OPWC in the amount of \$2,493,582 contain a provision that in an event of default the amount of such default shall bear interest thereafter at the rate of 8 percent per annum until the date of payment, and outstanding amounts become immediately due. Also, OPWC may direct the county treasurer to pay the outstanding amount from the portion of the local government fund that would otherwise be remitted to the City.

In 2020, the City issued \$8,100,000 in Various Purpose Notes Series 2020. This note is dated June 10, 2020, and will mature on June 10, 2021 and bear a 2.00 percent rate of interest. \$1,100,000 of the proceeds from the 2020 Note was used for public service vehicles and equipment and \$7,000,000 was used for road improvements. \$4,000,000 of the notes are being reported as long-term obligations as they are being refinanced after the balance sheet date but prior to the issuance of the financial statements. As of December 31, 2020, the City has unspent proceeds of \$1,672,207.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
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(Continued)

In 2020, the City issued \$5,500,000 in Traffic Signalization Improvement Bonds, Series 2020. This bond is dated November 19, 2020 and will mature on December 01, 2040 and bears a 1.00-4.00 percent rate of interest. The proceeds from the Bond will be used for the City-Wide traffic signalization project. As of December 31, 2020, the City has unspent proceeds of \$618,147.

**Principal and Interest Requirements**

Principal and interest requirements to retire long-term obligations outstanding at December 31, 2020 are as follows:

Years	Governmental Activities				
	General Obligation Bonds		OPWC Loan	Total	
	Principal	Interest	Principal	Principal	Interest
2021	\$ 3,190,000	\$ 1,068,134	\$ 108,636	\$ 3,298,636	\$ 1,068,134
2022	2,365,000	970,409	108,636	2,473,636	970,409
2023	3,185,000	917,684	108,636	3,293,636	917,684
2024	3,240,000	845,115	108,636	3,348,636	845,115
2025	3,330,000	753,790	108,636	3,438,636	753,790
2026-2030	11,675,000	2,295,650	543,180	12,218,180	2,295,650
2031-2035	6,115,000	674,880	543,190	6,658,190	674,880
2036-2039	1,620,000	88,097	-	1,620,000	88,097
Total	\$ 34,720,000	\$ 7,613,759	\$ 1,629,550	\$ 36,349,550	\$ 7,613,759

Years	Business-Type Activities				
	OWDA Loan		OPWC Loan	Total	
	Principal	Interest	Principal	Principal	Interest
2021	\$ 283,682	39,980	\$ 49,373	\$ 333,055	\$ 39,980
2022	258,903	29,041	49,373	308,276	29,041
2023	146,499	19,858	49,373	195,872	19,858
2024	64,782	16,213	49,373	114,155	16,213
2025	66,816	14,179	49,373	116,189	14,179
2026-2030	348,074	38,063	246,865	594,939	38,063
2031-2035	63,154	1,821	246,865	310,019	1,821
2036-2039	-	-	123,437	123,437	-
Total	\$ 1,231,910	\$ 159,155	\$ 864,032	\$ 2,095,942	\$ 159,155

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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**Note 16 – Leases**

**Capital Lease**

In 2019, the City entered into a new lease agreement for the acquisition of a utility tractor. Capital lease payments are reflected as program expenditures on the budgetary statement and part of debt service on the Statement of Revenue, Expenditures, and Changes in Fund Balances. The capital asset acquired by the lease has been capitalized in the amount of \$28,981 (with a salvage value of \$1,449), with an accumulated depreciation of \$10,164, for a total book value of \$17,368 as of December 31, 2020.

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments as of December 31, 2020:

Year	Payments
2021	\$ 6,510
2022	6,510
2023	6,510
	19,530
Less: Amount Representing Interest	(1,587)
Present Value of Minimum Lease Payment	\$ 17,943

In the event of a default the lender may require the City, at the City's cost, to promptly deliver possession of the collateral to the lender, and may recover all expenses and collection costs which the lender has incurred.

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**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

**Note 17 – Construction Commitments**

As of December 31, 2020, the City had the following significant commitments with respect to capital-related projects:

	Remaining Construction Commitment
<u>Motor Vehicle License Tax</u>	
Pearl Road (Strongsville, Middleburg Heights and Parma Heights)	\$ 1,503,292
<u>Street Maintenance and Repairs</u>	
2020 Road Program	1,672,207
<u>Drainage Levy Fund</u>	
The Greens	2,279,145
<u>General Capital Improvement</u>	
City-Wide Traffic Signalization	387,210
Whitney Road Bridge	997,953
Clock Tower	281,983
Prospect Storm Sewer/Culvert	2,002,462
Sprague Road Widening	166,096
<u>Sanitary Sewer Fund</u>	
Treatment Plant Renovations	7,119,030
West 130th Pump Station	365,957
Willow Drive Sanitary Sewer	464,653
Bent Tree Lift Station	325,000
<b>Total Government-wide Construction Commitments</b>	<b>\$ 17,564,988</b>

**Note 18 – Contingent Liabilities**

There are several lawsuits pending in which the City is involved. City management estimates that the potential claims against the City not covered by insurance resulting from such litigation would not materially affect the financial statements of the City.

Under the terms of federal and state grants, periodic audits are required and certain expenditures may be questioned as not appropriate under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. City management believes disallowances, if any, will be immaterial.

**Note 19 - Jointly Governed Organizations**

**Southwest General Health Center**

The Southwest General Health Center is an Ohio nonprofit corporation providing health services. The Health Center is a jointly governed organization among the communities of Berea, Brook Park, Columbia Township, Middleburg Heights, Olmsted Falls and Strongsville.



**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
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The Health Center is governed by a Board of Trustees consisting of the following: one member of the legislative body from each of the political subdivisions, one resident from each of the political subdivisions who is not a member of the legislative body, three persons who are residents of any of the participating political subdivisions, and the president and the vice president of the medical staff. The legislative body of each political subdivision elects their own member to serve on the Board of Trustees of the Health Center.

The Board exercises total control over the operation of the Health Center including budgeting, appropriating, contracting and designating management. Each City's control is limited to its representation on the Board. In 2020, the City of Strongsville contributed \$357,359 to the Health Center. Financial information may be obtained by writing to the Southwest General Health Center, 18697 Bagley Road, Middleburg Heights, Ohio 44130-3497.

**Regional Income Tax Agency**

In 1971, thirty-eight municipalities joined together to organize a Regional Council of Governments (RCOG) to administer tax collection and enforcement concerns facing the cities and villages. The first official act of the RCOG was to form the Regional Income Tax Agency (RITA). Today RITA serves as the income tax collection agency for over 300 municipalities throughout the State of Ohio. The City was one of the original members of RCOG. Financial information may be obtained by writing to RITA, 10107 Brecksville Road, Brecksville, Ohio, 44141.

**Southwest Council of Governments**

The Southwest Council of Governments helps foster cooperation between municipalities in areas affecting health, safety, welfare, education, economic conditions, and regional development. The Council's Board is comprised of one member from each of the participating cities. 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.

The Council has established two subsidiary organizations, the Southwest Emergency Response Team, which provides hazardous material protection and assistance, and the Southwest Enforcement Bureau, which provides extra assistance to cities in the form of a SWAT team. In 2020, the City of Strongsville contributed \$22,500 to the Council. Financial information may be obtained by writing to the Finance Director of the City of Berea, at 11 Berea Commons, Berea, Ohio 44017.

**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 energy. NOPEC is currently comprised of over 240 communities who have been authorized by ballot to purchase energy on behalf of their citizens. The intent of NOPEC is to provide energy at the lowest possible rates while at the same time insuring stability in prices by entering into long-term contracts with suppliers to provide energy 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 eleven-member NOPEC Board of Directors. The Board oversees and manages the operation of the aggregation program.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board. Financial information should be directed to NOPEC, 31360 Solon Road, Suite 33, Solon, Ohio 44139.

**Southwest Regional Communications**

The Southwest Regional Communications organization is a jointly-governed organization between the City and seven other communities. Formed as a Regional Council of Governments as permitted under Ohio Revised Code Section 167.01, the intent of the organization is to establish, own, operate, maintain, and administer, a regional communications network for public safety and public service purposes for the mutual benefit of the participating communities. This organization is controlled by a governing body consisting of each participating community's mayor or his/her delegate or representative. The degree of control exercised by any member is limited to its representation on the governing board.

All members agree to contribute the sums of money on a shared basis as agreed per the requirements set forth in the Articles of Understanding. In accordance with GASB Statement No. 14 and amended by GASB Statement No. 61, the City does not have an equity interest in the organization. In 2020, the City of Strongsville contributed \$76,838 to the organization. Financial information may be obtained by contacting Martin S. Healy, 17401 Holland Road, Brook Park, Ohio 44142, or by email at [healyswcc@gmail.com](mailto:healyswcc@gmail.com).

**Note 20 – Related Organization**

The Strongsville Community Improvement Corporation (CIC) was formed to promote and assist in economic development with the City. City Council created the CIC in 1977 and appointed the initial CIC Board members. The CIC does not represent a potential financial benefit for or burden on the City.

**Note 21 – Insurance Purchasing Pool**

**Ohio Government Benefit Cooperative**

The City participates in the Ohio Government Benefit Cooperative (OGBC), a claims servicing and group purchasing pool comprised of six cities. The OGBC was created and organized pursuant to and as authorized by Section 9.833 of the Ohio Revised Code. The Board of Directors is the governing body of the consortium. Each City appoints one individual to be its representative on the Board of Directors. The City of North Royalton serves as the fiscal agent for OGBC. OGBC is an unincorporated, non-profit association of its members which was created for the purpose of enabling members of the Plan to maximize benefits and/or reduce costs of medical, prescription drug, vision, dental, life and/or other group insurance coverage for their employees, and their eligible dependents and designated beneficiaries of such employees.

Participants pay an initial \$500 membership fee to OGBC. OGBC offers two options to participants. Participants may enroll in the joint insurance purchasing program for medical, prescription drug, vision dental and/or life insurance. A second option is available for self-insured participants that provides for the purchase of stop loss insurance coverage through OGBC's third party administrator. Medical Mutual is the Administrator of the OGBC. During 2020, the City elected to participate in the self-insured joint insurance program for medical, prescription drug, and vision coverage.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

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**Note 22 – Tax Abatement Disclosures**

Pursuant to Ohio Revised Code Chapter 3735.65-70, the City has established nineteen Pre-1994 Community Reinvestment Area’s (CRAs) within and surrounding Strongsville’s business parks. The CRA program provided the City with a resource to stimulate growth and economic development by providing a direct incentive tax exemption benefiting both residential and industrial property owners who renovate existing or construct new buildings within the designated area. Improvements within the CRAs designated areas are granted an abatement of 100% on the additional property taxes resulting from the increase in assessed value as a result of the improvements for a period of up to 15 years. The amount of the abatement is deducted from the recipient’s property tax bill.

Below is the information relevant to the disclosure of the program for the year ended December 31, 2020.

(Tax year 2019/Collection Year 2020)

<b>Tax Abatement Program</b>	<b>Total Amount of City Taxes Abated in 2020</b>
Community Reinvestment Area (CRA)	
Industrial/Residential	\$ 85,509

**Note 23 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the City. The investments of the pension and other employee benefit plan in which the City participates fluctuate with market conditions, and due to market volatility, the amounts of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the City’s future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**Note 24 – Asset Retirement Obligations**

Ohio Revised Code Section 6111.44 requires the City to submit any changes to their sewage system to the Ohio EPA for approval. Through this review process, the City would be responsible to address any public safety issues associated with their wastewater treatment facilities. At this time, due to limitations associated with the existing plants’ age and building materials within the plants, management would not have a reasonable estimate to calculate a liability for this year

**Note 25 – Subsequent Events**

On April 5, 2021, Council authorized the issuance of up to \$11 million in street improvement notes.

**City of Strongsville, Ohio**  
*Required Supplementary Information*  
*Schedule of the City's Proportionate Share of the Net Pension Liability*  
*Ohio Public Employees Retirement System*  
*Last Seven Years (1)*

<b>Traditional Plan</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
City's Proportion of the Net Pension Liability	0.095067%	0.094031%	0.093485%	0.092880%	0.091907%	0.087814%	0.087814%
City's Proportionate Share of the Net Pension Liability	\$ 18,790,637	\$ 25,753,185	\$ 14,665,984	\$ 21,091,469	\$ 15,919,450	\$ 10,591,350	\$ 10,352,127
City's Covered Payroll	\$ 13,375,857	\$ 12,700,486	\$ 12,355,438	\$ 12,005,508	\$ 11,437,692	\$ 10,801,667	\$ 10,433,501
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	140.48%	202.77%	118.70%	175.68%	139.18%	98.05%	99.22%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
<b>Combined Plan</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
City's Proportion of the Net Pension (Asset)	0.068516%	0.066153%	0.057634%	0.075003%	0.067880%	0.056160%	0.056160%
City's Proportionate Share of the Net Pension (Asset)	\$ (142,872)	\$ (73,974)	\$ (78,459)	\$ (41,744)	\$ (33,030)	\$ (21,623)	\$ (5,893)
City's Covered Payroll	\$ 305,000	\$ 282,936	\$ 236,038	\$ 291,950	\$ 247,042	\$ 206,833	\$ 212,553
City's Proportionate Share of the Net Pension (Asset) as a Percentage of its Covered Payroll	46.84%	26.15%	33.24%	14.30%	13.37%	10.45%	2.77%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	145.28%	126.64%	137.28%	116.55%	116.90%	114.83%	104.33%

(1) Information prior to 2014 is not available. Schedule is intended to show ten years of information, and additional years' will be displayed as it becomes available.

Amounts presented as of the City's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

**City of Strongsville, Ohio**  
*Required Supplementary Information*  
*Schedule of the City's Proportionate Share of the Net Pension Liability*  
*Ohio Police and Fire Pension Fund*  
*Last Seven Years (1)*

<b>Police</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
City's Proportion of the Net Pension Liability	0.2683687%	0.2664479%	0.2672358%	0.2659770%	0.2714812%	0.2758712%	0.2758712%
City's Proportionate Share of the Net Pension Liability	\$ 18,078,746	\$ 21,749,191	\$ 16,401,468	\$ 16,846,716	\$ 17,464,577	\$ 14,291,279	\$ 13,435,793
City's Covered Payroll	\$ 7,125,263	\$ 6,698,421	\$ 6,488,579	\$ 6,392,026	\$ 6,149,832	\$ 6,078,132	\$ 6,080,280
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	253.73%	324.69%	252.77%	263.56%	283.98%	235.13%	220.97%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	69.89%	63.07%	70.91%	68.36%	66.77%	71.71%	73.00%
<b>Fire</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
City's Proportion of the Net Pension Liability	0.2825245%	0.2898791%	0.2948424%	0.2910200%	0.3021489%	0.3010628%	0.3010628%
City's Proportionate Share of the Net Pension Liability	\$ 19,032,356	\$ 23,661,791	\$ 18,095,809	\$ 18,432,915	\$ 19,437,450	\$ 15,596,308	\$ 14,662,703
City's Covered Payroll	\$ 6,098,034	\$ 5,917,506	\$ 5,828,600	\$ 5,719,260	\$ 5,534,217	\$ 5,389,043	\$ 5,225,596
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	312.11%	399.86%	310.47%	322.30%	351.22%	289.41%	280.59%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	69.89%	63.07%	70.91%	68.36%	66.77%	71.71%	73.00%

(1) Information prior to 2014 is not available. Schedule is intended to show ten years of information, and additional years' will be displayed as it becomes available.

Amounts presented as of the City's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

**City of Strongsville, Ohio**  
*Required Supplementary Information*  
*Schedule of City Contributions - Pension*  
*Ohio Public Employees Retirement System*  
*Last Eight Years (1)*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<u>Contractually Required Contributions</u>								
Traditional Plan	\$ 1,624,402	\$ 1,872,620	\$ 1,778,068	\$ 1,606,207	\$ 1,440,661	\$ 1,372,523	\$ 1,296,200	\$ 1,356,355
Combined Plan	41,504	42,700	39,611	30,685	35,034	29,645	24,820	27,632
Total Required Contributions	\$ 1,665,906	\$ 1,915,320	\$ 1,817,679	\$ 1,636,892	\$ 1,475,695	\$ 1,402,168	\$ 1,321,020	\$ 1,383,987
Contributions in Relation to the Contractually Required Contribution	(1,665,906)	(1,915,320)	(1,817,679)	(1,636,892)	(1,475,695)	(1,402,168)	(1,321,020)	(1,383,987)
Contribution Deficiency / (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's Covered Payroll								
Traditional Plan	\$ 11,602,871	\$ 13,375,857	\$ 12,700,486	\$ 12,355,438	\$ 12,005,508	\$ 11,437,692	\$ 10,801,667	\$ 10,433,501
Combined Plan	296,457	305,000	282,936	236,038	291,950	247,042	206,833	212,553
<u>Pension Contributions as a Percentage of Covered Payroll</u>								
Traditional Plan	14.00%	14.00%	14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
Combined Plan	14.00%	14.00%	14.00%	13.00%	12.00%	12.00%	12.00%	13.00%

(1) Information prior to 2013 is not available. Schedule is intended to show ten years of information, and additional years' will be displayed as it becomes available.

See accompanying notes to the required supplementary information

**City of Strongsville, Ohio**  
*Required Supplementary Information*  
*Schedule of City Contributions - Pension*  
*Ohio Police and Fire Pension Fund*  
*Last Ten Years*

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<u>Contractually Required Contributions</u>										
Police	\$ 1,315,533	\$ 1,353,800	\$ 1,272,700	\$ 1,232,830	\$ 1,214,485	\$ 1,168,468	\$ 1,154,845	\$ 956,428	\$ 729,404	\$ 751,204
Fire	1,414,707	1,433,038	1,390,614	1,369,721	1,344,026	1,300,541	1,266,425	1,057,138	895,979	927,285
Total Required Contributions	\$ 2,730,240	\$ 2,786,838	\$ 2,663,314	\$ 2,602,551	\$ 2,558,511	\$ 2,469,009	\$ 2,421,270	\$ 2,013,566	\$ 1,625,383	\$ 1,678,489
Contributions in Relation to the Contractually Required Contribution	(2,730,240)	(2,786,838)	(2,663,314)	(2,602,551)	(2,558,511)	(2,469,009)	(2,421,270)	(2,013,566)	(1,625,383)	(1,678,489)
Contribution Deficiency / (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>City's Covered Payroll</u>										
Police	\$ 6,923,858	\$ 7,125,263	\$ 6,698,421	\$ 6,488,579	\$ 6,392,026	\$ 6,149,832	\$ 6,078,132	\$ 6,080,280	\$ 5,720,816	\$ 5,891,796
Fire	\$ 6,020,030	\$ 6,098,034	\$ 5,917,506	\$ 5,828,600	\$ 5,719,260	\$ 5,534,217	\$ 5,389,043	\$ 5,225,596	\$ 5,194,081	\$ 5,375,565
<u>Pension Contributions as a Percentage of Covered Payroll</u>										
Police	19.00%	19.00%	19.00%	19.00%	19.00%	19.00%	19.00%	[1]	12.75%	12.75%
Fire	23.50%	23.50%	23.50%	23.50%	23.50%	23.50%	23.50%	[1]	17.25%	17.25%

[1] – The portion of the City's contributions to fund pension obligations from January 1, 2013 thru May 31, 2013, for both police officers and firefighters was 14.81 percent and 19.31 percent, respectively. The portion of the City's contributions to fund pension obligations from June 1, 2013 thru December 31, 2013 for both police officers and firefighters was 16.65 percent and 21.15 percent, respectively.

See accompanying notes to the required supplementary information

**City of Strongsville, Ohio**  
*Required Supplementary Information*  
*Schedule of the City's Proportionate Share of the Net OPEB Liability*  
*Ohio Public Employees Retirement System*  
*Last Four Years (1)*

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	2020	2019	2018	2017
City's Proportion of the Net OPEB Liability	0.091711%	0.090735%	0.090030%	0.090180%
City's Proportionate Share of the Net OPEB Liability	\$ 12,667,672	\$ 11,829,702	\$ 10,099,441	\$ 9,108,486
City's Covered Payroll	\$ 13,855,536	\$ 13,160,879	\$ 12,752,807	\$ 12,462,764
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	91.43%	89.89%	79.19%	73.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

(1) Information prior to 2017 is not available. Schedule is intended to show ten years of information, and additional years' will be displayed as it becomes available.

Amounts presented as of the City's measurement date, which is the prior calendar year end.

See accompanying notes to the required supplementary information



**City of Strongsville, Ohio**  
*Required Supplementary Information*  
*Schedule of the City's Proportionate Share of the Net OPEB Liability*  
*Ohio Police and Fire Pension Fund*  
*Last Four Years (1)*

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	2020	2019	2018	2017
City's Proportion of the Net OPEB Liability	0.5508931%	0.5563270%	0.5620782%	0.5570000%
City's Proportionate Share of the Net OPEB Liability	\$ 5,441,573	\$ 5,066,211	\$ 31,846,564	\$ 26,439,537
City's Covered Payroll	\$ 13,223,297	\$ 12,615,927	\$ 12,317,179	\$ 12,111,286
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	41.15%	40.16%	258.55%	218.30%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.08%	46.57%	14.13%	15.96%

(1) Information prior to 2017 is not available. Schedule is intended to show ten years of information, and additional years' will be displayed as it becomes available.

Amounts presented as of the City's measurement date, which is the prior calendar year end.

See accompanying notes to the required supplementary information

**City of Strongsville, Ohio**  
*Required Supplementary Information*  
*Schedule of City Contributions - OPEB*  
*Ohio Public Employees Retirement System*  
*Last Six Years (1)*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution	\$ 5,160	\$ 6,987	\$ 7,098	\$ 132,408	\$ 252,527	\$ 233,716
Contributions in Relation to the Contractually Required Contribution	<u>(5,160)</u>	<u>(6,987)</u>	<u>(7,098)</u>	<u>(132,408)</u>	<u>(252,527)</u>	<u>(233,716)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City Covered Payroll	\$ 12,028,336	\$ 13,855,536	\$ 13,160,879	\$ 12,752,807	\$ 12,462,764	\$ 11,845,979
Contributions as a Percentage of Covered Payroll	0.04%	0.05%	0.05%	1.04%	2.03%	1.97%

(1) Information prior to 2015 is not available. Schedule is intended to show ten years of information, and additional years' will be displayed as it becomes available.

See accompanying notes to the required supplementary information

**City of Strongsville, Ohio**  
*Required Supplementary Information*  
*Schedule of City Contributions - OPEB*  
*Ohio Police and Fire Pension Fund*  
*Last Ten Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Contractually Required Contribution	\$ 64,719	\$ 66,116	\$ 63,080	\$ 61,586	\$ 60,015	\$ 58,235	\$ 57,192	\$ 398,619	\$ 736,755	\$ 760,546
Contributions in Relation to the Contractually Required Contribution	<u>(64,719)</u>	<u>(66,116)</u>	<u>(63,080)</u>	<u>(61,586)</u>	<u>(60,015)</u>	<u>(58,235)</u>	<u>(57,192)</u>	<u>(398,619)</u>	<u>(736,755)</u>	<u>(760,546)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City Covered Payroll	\$ 12,943,888	\$ 13,223,297	\$ 12,615,927	\$ 12,317,179	\$ 12,111,286	\$ 11,684,049	\$ 11,467,175	\$ 11,305,876	\$ 10,914,897	\$ 11,267,361
Contributions as a Percentage of Covered Payroll	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	3.62%	6.75%	6.75%

accompanying notes to the required supplementary information

**City of Strongsville, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2020*

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**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

***Net Pension Liability***

*Changes in benefit terms:* There were no changes in benefit terms from the amounts reported for 2014-2020.

*Changes in assumptions:* There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016 and 2018. For 2017, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) the expected investment return was reduced from 8.00% to 7.50%, (b) the expected long-term average wage inflation rate was reduced from 3.75% to 3.25%, (c) the expected long-term average price inflation rate was reduced from 3.00% to 2.50%, (d) Rates of withdrawal, retirement and disability were updated to reflect recent experience, (e) mortality rates were updated to the RP-2014 Health Annuitant Mortality Table, adjusted for mortality improvement back to the observant period base year of 2006 and then established the base year as 2015 (f) mortality rates used in evaluating disability allowances were updated to the RP-2014 Disabled Mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and a base year of 2015 for males and 2010 for females (g) Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables. For 2019, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) the expected investment return was reduced from 7.50% to 7.20%. For 2020, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) the cost-of-living adjustments for post-1/7/2013 retirees were reduced from 3.00% simple through 2018 to 1.40% simple through 2020, then 2.15% simple.

***Net OPEB Liability***

*Changes in benefit terms:* There were no changes in benefit terms from the amounts reported for 2018-2020.

*Changes in assumptions:* For 2018, the single discount rate changed from 4.23% to 3.85%. For 2019, the following changes of assumptions affected the total OPEB liability since the prior measurement date: (a) the expected investment return was reduced from 6.50% to 6.00% (b) In January 2020, the Board adopted changes to health care coverage for Medicare and pre-Medicare retirees. It will include discontinuing the PPO plan for pre-Medicare retirees and replacing it with a monthly allowance to help participants pay for a health care plan of their choosing. The base allowance for Medicare eligible retirees will be reduced. The specific effect of these changes on the net OPEB liability and OPEB expense are unknown at this time (c) the single discount rate changed from 3.85% to 3.96%. For 2020, the following changes of assumptions affected the total OPEB liability since the prior measurement date: (a) the single discount rate changed from 3.96% to 3.16%.

**City of Strongsville, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*  
(Continued)

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**OHIO POLICE AND FIRE (OP&F) PENSION FUND**

***Net Pension Liability***

*Changes in benefit terms:* There were no changes in benefit terms from the amounts reported for 2014-2020.  
*Changes in assumptions:* There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2017. For 2018, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) the investment rate of return was reduced from 8.25 percent to 8.00 percent (b) the projected salary increases was reduced from 4.25% to 3.75% (c) the payroll increases was reduced from 3.75% to 3.25% (d) the inflation assumptions was reduced from 3.25% to 2.75% (e) the cost of living adjustments was reduced from 2.60% to 2.20% (f) rates of withdrawal, disability and service retirement were updated to reflect recent experience (g) mortality rates were updated to the RP-2014 Total Employee and Health Annuitant Mortality Table, adjusted for mortality improvement back to the observant period base year of 2006 and then established the base year as 2016 (h) mortality rates used in evaluating disability allowances were updated to the RP-2014 Disabled Mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and a base year of 2016. For 2019-2020, there have been no OP&F pension plan amendments adopted or changes in assumptions between the measurement date and the report date that would have impacted the actuarial valuation of the pension plan as of the measurement date.

***Net OPEB Liability***

*Changes in benefit terms:* There were no changes in benefit terms from the amounts reported for 2018 and 2020. For 2019, see below regarding changes to stipend-based model.

*Changes in assumptions:* For 2018, the single discount rate changed from 3.79 percent to 3.24 percent. For 2019, the changes of assumptions were: (a) beginning January 1, 2019 OP&F changed its retiree health care model and the current self-insured health care plan is no longer offered. In its place will be a stipend-based health care model. OP&F has contracted with a vendor who will assist eligible retirees in choosing health care plans from their marketplace (both Medicare-eligible and pre-Medicare populations). A stipend funded by OP&F will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses. As a result of changing from the current health care model to the stipend-based health care model, management expects that it will be able to provide stipends to eligible participants for the next 15 years (b) beginning in 2020 the Board approved a change to the Deferred Retirement Option Plan. The minimum interest rate accruing will be 2.5% (c) the single discount rate changed from 3.24 percent to 4.66 percent. For 2020, the single discount rate changed from 4.66 to 3.56.

## **Combining Statements**

## *Fund Descriptions – Nonmajor Governmental Funds*

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### *Non-Major Special Revenue Funds*

Special Revenue funds are established to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. A description of the City's special revenue funds follows:

*Police Pension Fund* - This fund accounts for the revenue from property taxes levied and expenditures relative to payment of the City's share (19.50 percent) of the current police pension liability to the Ohio Police & Fire Pension Fund. The Ohio Revised Code requires that the City levy 0.3 mills of property tax annually for the partial payment of this liability. The remaining liability is financed by a transfer from the General Fund.

*State Highway Maintenance Fund* - This fund accounts for 7.5 percent of the revenue from the City's share of State gasoline taxes and motor vehicle registration fees. State law requires that these taxes be used for maintenance and repair of the state highways within the City.

*Motor Vehicle License Tax Fund* - This fund accounts for the additional \$5 tax levied upon the vehicles registered within the City to be used specifically for the maintenance of public roads and highways within the City.

*Emergency Vehicle Fund* - This fund accounts for the revenues generated by the charges for emergency medical services to be used for the acquisition of emergency medical service vehicles, or any other equipment related to or required for emergency medical services operations, and any other public safety related vehicles or equipment utilized at the time of and in conjunction with calls for emergency medical services.

*Fire Pension Fund* - This fund accounts for the revenue from property taxes levied and expenditures relative to payment of the City's share (24.00 percent) of the current fire pension liability to the Ohio Police & Fire Pension Fund. The Ohio Revised Code requires that the City levy 0.3 mills of property tax annually for the partial payment of this liability. The remaining liability is financed by a transfer from the General Fund.

*Clerk of Courts Computerization Fund* - This fund accounts for the revenue received from court costs assessed under the authority of Ohio Revised Code Section 1901.261(b) by the Mayor's Court on the filing of each cause of action or appeal, certificate of judgment or modifications of judgment for the purpose of procuring or maintaining computer systems for the office of the clerk of the Mayor's Court.

*Drainage Levy Fund* - This fund accounts for the revenue received from a voted property tax levy (gross millage 0.4, effective millage 0.353144 for tax year 2019/collection year 2020) approved for the purpose of constructing, reconstructing and renovating storm sewers and storm drainage facilities.

*Local Coronavirus Relief*- This fund accounts for grant proceeds provided to the local governments who have been financially impacted by the outbreak of COVID-19. The Coronavirus Aid, Relief and Economic Security Act (CARES Act) funding may only be used to cover costs that are necessary expenditures incurred in response to the COVID-19 outbreak.

*Multi-Purpose Complex Fund* – This fund accounts for the revenue received from various recreation/senior membership and user fees. Transfers are made from the General Fund to provide additional resources.

## ***Fund Descriptions – Nonmajor Governmental Funds***

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### ***Non-Major Special Revenue Funds (continued)***

*Southwest General Hospital Levy Fund* - This fund accounts for the revenue received from a voted property tax levy (gross millage 1.0, effective millage 0.170618 for tax year 2019/collection year 2020) approved for the use, maintenance and support of Southwest General Hospital by the residents of Strongsville.

*Law Enforcement Federal Seizure Fund* - This fund accounts for seized and/or forfeited cash and tangible property received from the United States government that was relinquished in accordance with the Comprehensive Drug Penalty Act of 1984 to be used by local law enforcement.

*Law Enforcement State Seizure Fund* - This fund accounts for seized and/or forfeited cash and tangible property received from the Cuyahoga County Common Pleas Court with the State of Ohio, which was relinquished in accordance with Section (D) (1) to (8) of Ohio Revised Code Section 2933.41. Eighty percent of the seizure or forfeiture is to be used by local law enforcement while the remaining twenty percent is forwarded to the Cuyahoga County Prosecuting Attorney's Office.

*Law Enforcement Drug Fine Fund* – This fund accounts for all fines imposed and bail forfeited by an individual convicted of certain drug offenses to be used by local law enforcement.

*Law Enforcement DWI/DUI Fund* - This fund accounts for fines and penalties received for DWI/DUI violations. These funds are to be used for costs incurred in enforcing DWI/DUI laws, incarceration costs and public education.

*Tree Fund* - This fund accounts for various fees and permits charged pursuant to City Ordinances for the purpose of planting, replacing, maintaining, protecting and promoting trees within the City.

*Bond Escrow* - This fund is used to account for the receipt of refundable deposits required of contractors, builders, residents or others to insure compliance with various City ordinances and donations for City events.

*Community Diversion Fund* - This fund accounts for the revenue received from the Juvenile Court Division of the Cuyahoga County Court of Common Pleas. The purpose of this program is to divert local youth who are juvenile offenders of misdemeanor and status offenses from formal court action and to utilize community resources to ameliorate the situations.

*Earned Benefits Fund* - This fund accounts for the revenue set-aside by City Council used for the payment of accumulated sick and vacation leave balances upon the termination of employment by employees of the City and to provide funds for the payment of salaries and related fringes during a twenty-seven pay year per Ohio Revised Code Section 5705.13. Due to the implementation of GASB Statement No. 54, this fund was combined with the General Fund on the governmental fund financial statements but remained a separate fund in the budgetary schedules because it has a separate legally adopted budget.

### ***Nonmajor Debt Service Funds***

Debt Service funds are established to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest and to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. A description of the City's debt service fund follows:



## *Fund Descriptions – Nonmajor Governmental Funds*

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### *Nonmajor Debt Service Funds (continued)*

*Pearl Road TIF #1 Fund* - This fund accounts for the receipt of service payments in lieu of taxes (PILOTs) that are legally restricted for the payment of public improvements described in City ordinance. The general area affected by this TIF is Pearl Road between Route 82 and Boston Road and the area along Route 82 between Pearl and Howe Roads.

*Royalton Road TIF Fund* – This fund accounts for the revenue received from Service Payments in Lieu of Taxes (PILOTs) that are legally restricted for the payment of the public improvements described in Ordinance 2008-220. The general area affected by this TIF is north of Route 82 and Howe Road intersection.

*Pearl Road TIF #2 Fund* – This fund accounts for the revenue received from Service Payments in Lieu of Taxes (PILOTs) that are legally restricted for the payment of the public improvements described in Ordinance 2010-196. The general area affected by this TIF is Pearl Road between Route 82 and Boston Road.

*Pearl Road TIF #3 Fund* – This fund accounts for the revenue received from Service Payments in Lieu of Taxes (PILOTs) that are legally restricted for the payment of the public improvements described in Ordinance 2011-191. The general area affected by this TIF is Pearl, Royalton, Howe and Prospect Roads.

*Pearl Road TIF #4 Fund* – This fund accounts for the revenue received from Service Payments in Lieu of Taxes (PILOTs) that are legally restricted for the payment of the public improvements described in Ordinance 2011-191. The general area affected by this TIF is Pearl, Royalton, Howe and Prospect Roads.

*Westwood Commons TIF Fund* – This fund accounts for the revenue received from Service Payments in Lieu of Taxes (PILOTs) that are legally restricted for the payment of the public improvements described in Ordinance 2015-195. The City will reimburse the Developer for the public infrastructure improvements that directly benefit the City, its residents and the property. The area affected by this TIF is the northeastern corner of Pearl Road and Westwood Drive.

*Giant Eagle TIF Fund* – This fund accounts for the revenue received from Service Payments in Lieu of Taxes (PILOTs) that are legally restricted for the payment of the public improvements described in Ordinance 2013-250. The general area affected by this TIF is Pearl and Royalton Roads.

*Get Go TIF Fund* – This fund accounts for the revenue received from Service Payments in Lieu of Taxes (PILOTs) that are legally restricted for the payment of the public improvements described in Ordinance 2014-200. The general area affected by this TIF is Drake and Pearl Road from Boston Road to Royalton Road.

*Clover Senior Apartments TIF Fund* – This fund accounts for the revenue received from Service Payments in Lieu of Taxes (PILOTs) that are legally restricted for the payment of the public improvements described in Ordinance 2015-237. The general area affected by this TIF is Howe Road between Drake and Royalton Roads and including the intersections thereof.

*Cane's & Chase TIF Fund* – This fund accounts for the revenue received from Service Payments in Lieu of Taxes (PILOTs) that are legally restricted for the payment of the public improvements described in Ordinance 2018-145. The general area affected by this TIF is Pearl and Royalton Roads.

## *Fund Descriptions – Nonmajor Governmental Funds*

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### *Nonmajor Debt Service Funds (continued)*

*North Pearl Road TIF Fund* – This fund accounts for the revenue received from Service Payments in Lieu of Taxes (PILOTs) that are legally restricted for the payment of the public improvements described in Ordinance 2019-152. The general area affected by this TIF is Pearl and Royalton Roads. A budget was not adopted for 2020 due to no cash activity.

### *Non-Major Capital Project Funds*

Capital Project funds are established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. A description of the City's capital project funds follows:

*Recreation Capital Improvement Fund* – This fund accounts for resources restricted for recreation improvements. Resources include federal, state, and local grants, dedicated building fees, debt proceeds and transfers from the General Fund.



**City of Strongsville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2020*

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Debt Service Funds</u>	<u>Nonmajor Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 9,175,423	\$ 1,767,739	\$ 225,285	\$ 11,168,447
Accrued Interest Receivable	7,333	-	-	7,333
Accounts Receivable	310,525	-	-	310,525
Due from Other Funds	630	-	-	630
Intergovernmental Receivable	227,195	2,238,020	-	2,465,215
Prepaid Items	94,094	-	-	94,094
Property Taxes Receivable	1,752,968	-	-	1,752,968
Permissive Motor Vehicle Taxes Receivable	28,739	-	-	28,739
<b>Total Assets</b>	<u>\$ 11,596,907</u>	<u>\$ 4,005,759</u>	<u>\$ 225,285</u>	<u>\$ 15,827,951</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 56,857	\$ 36,248	\$ -	\$ 93,105
Accrued Wages and Benefits	47,650	-	-	47,650
Intergovernmental Payable	134,621	-	-	134,621
Unearned Revenue	639,503	-	-	639,503
<b>Total Liabilities</b>	<u>878,631</u>	<u>36,248</u>	<u>-</u>	<u>914,879</u>
<b>Deferred Inflows of Resources:</b>				
Property Taxes and Payments in Lieu of Taxes	1,696,569	2,238,020	-	3,934,589
Unavailable Revenue - Delinquent Property Taxes	56,399	-	-	56,399
Unavailable Revenue - Other	397,552	-	-	397,552
<b>Total Deferred Inflows of Resources</b>	<u>2,150,520</u>	<u>2,238,020</u>	<u>-</u>	<u>4,388,540</u>
<b>Fund Balances:</b>				
Nonspendable	94,094	-	-	94,094
Restricted	4,230,765	1,767,739	-	5,998,504
Committed	4,242,897	-	225,285	4,468,182
Unassigned	-	(36,248)	-	(36,248)
<b>Total Fund Balances</b>	<u>8,567,756</u>	<u>1,731,491</u>	<u>225,285</u>	<u>10,524,532</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 11,596,907</u>	<u>\$ 4,005,759</u>	<u>\$ 225,285</u>	<u>\$ 15,827,951</u>

**City of Strongsville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2020*

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>REVENUES</b>				
Property Taxes	\$ 1,691,305	\$ -	\$ -	\$ 1,691,305
Permissive Motor Vehicle Taxes	347,590	-	-	347,590
Payments in Lieu of Taxes	-	1,912,563	-	1,912,563
Intergovernmental	3,040,382	-	-	3,040,382
Interest	92,622	-	-	92,622
Fees, Licenses, and Permits	86,941	-	-	86,941
Fines and Forfeitures	12,622	-	-	12,622
Charges for Services	2,116,091	-	58,400	2,174,491
Contributions and Donations	60,490	-	-	60,490
All Other Revenues	124,623	-	881	125,504
<b>Total Revenues</b>	<u>7,572,666</u>	<u>1,912,563</u>	<u>59,281</u>	<u>9,544,510</u>
<b>EXPENDITURES</b>				
Security of Persons and Property	5,429,224	-	-	5,429,224
Public Health Services	357,359	-	-	357,359
Leisure Time Activities	3,298,055	-	42,336	3,340,391
Community Environment	73,260	36,248	-	109,508
Basic Utility Services	89,615	-	-	89,615
Transportation	117,348	-	-	117,348
General Government	25,414	-	-	25,414
Capital Outlay	760,491	-	-	760,491
Debt Service:				
Principal Retirement	-	1,415,000	-	1,415,000
Interest and Fiscal Charges	-	189,418	-	189,418
<b>Total Expenditures</b>	<u>10,150,766</u>	<u>1,640,666</u>	<u>42,336</u>	<u>11,833,768</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,578,100)</u>	<u>271,897</u>	<u>16,945</u>	<u>(2,289,258)</u>
<b>OTHER FINANCING SOURCES</b>				
Sale of Capital Assets	64,400	-	-	64,400
Transfers In	4,432,000	-	-	4,432,000
<b>Total Other Financing Sources</b>	<u>4,496,400</u>	<u>-</u>	<u>-</u>	<u>4,496,400</u>
Net Change in Fund Balances	1,918,300	271,897	16,945	2,207,142
Fund Balances - Beginning of Year	6,649,456	1,459,594	208,340	8,317,390
<b>Fund Balances - End of Year</b>	<u>\$ 8,567,756</u>	<u>\$ 1,731,491</u>	<u>\$ 225,285</u>	<u>\$ 10,524,532</u>

**City of Strongsville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2020*

	<u>Police Pension</u>	<u>State Highway Maintenance</u>	<u>Motor Vehicle License Tax</u>	<u>Emergency Vehicle</u>	<u>Fire Pension</u>
<b>ASSETS</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 264,271	\$ 713,966	\$ 979,040	\$ 3,017,040	\$ 407,213
Accrued Interest Receivable	-	1,138	1,391	4,804	-
Accounts Receivable	-	-	-	310,525	-
Due From Other Funds	-	-	-	-	-
Intergovernmental Receivable	26,120	110,908	-	1,500	26,120
Prepaid Items	-	-	-	-	-
Property Taxes Receivable	442,566	-	-	-	442,566
Permissive Motor Vehicle Taxes Receivable	-	-	28,739	-	-
<b>Total Assets</b>	<u>\$ 732,957</u>	<u>\$ 826,012</u>	<u>\$ 1,009,170</u>	<u>\$ 3,333,869</u>	<u>\$ 875,899</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 4,860	\$ -
Accrued Wages and Benefits	-	-	-	-	-
Intergovernmental Payable	50,849	-	-	-	71,653
Unearned Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<u>50,849</u>	<u>-</u>	<u>-</u>	<u>4,860</u>	<u>71,653</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes	428,327	-	-	-	428,327
Unavailable Revenue - Delinquent Property Taxes	14,239	-	-	-	14,239
Unavailable Revenue - Other	26,120	75,446	-	217,385	26,120
<b>Total Deferred Inflows of Resources</b>	<u>468,686</u>	<u>75,446</u>	<u>-</u>	<u>217,385</u>	<u>468,686</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	213,422	750,566	1,009,170	-	335,560
Committed	-	-	-	3,111,624	-
<b>Total Fund Balances</b>	<u>213,422</u>	<u>750,566</u>	<u>1,009,170</u>	<u>3,111,624</u>	<u>335,560</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 732,957</u>	<u>\$ 826,012</u>	<u>\$ 1,009,170</u>	<u>\$ 3,333,869</u>	<u>\$ 875,899</u>

<u>Clerk of Courts Computerization</u>	<u>Drainage Levy</u>	<u>Multi- Purpose Complex</u>	<u>Southwest General Hospital Levy</u>	<u>Law Enforcement Federal Seizure</u>	<u>Law Enforcement State Seizure</u>	<u>Law Enforcement Drug Fine</u>
\$ 119,963	\$ 1,649,473	\$ 1,014,840	\$ -	\$ 29,599	\$ 86,998	\$ 14,049
-	-	-	-	-	-	-
-	-	-	-	-	-	-
605	-	-	-	-	-	-
-	31,388	8,804	19,831	-	-	-
-	-	94,094	-	-	-	-
-	531,833	-	336,003	-	-	-
-	-	-	-	-	-	-
<u>\$ 120,568</u>	<u>\$ 2,212,694</u>	<u>\$ 1,117,738</u>	<u>\$ 355,834</u>	<u>\$ 29,599</u>	<u>\$ 86,998</u>	<u>\$ 14,049</u>
\$ -	\$ 2,500	\$ 46,391	\$ -	\$ -	\$ -	\$ -
-	-	47,650	-	-	-	-
-	-	12,119	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>2,500</u>	<u>106,160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	514,722	-	325,193	-	-	-
-	17,111	-	10,810	-	-	-
-	31,388	-	19,831	-	-	-
<u>-</u>	<u>563,221</u>	<u>-</u>	<u>355,834</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	94,094	-	-	-	-
120,568	1,646,973	-	-	29,599	86,998	14,049
-	-	917,484	-	-	-	-
<u>120,568</u>	<u>1,646,973</u>	<u>1,011,578</u>	<u>-</u>	<u>29,599</u>	<u>86,998</u>	<u>14,049</u>
<u>\$ 120,568</u>	<u>\$ 2,212,694</u>	<u>\$ 1,117,738</u>	<u>\$ 355,834</u>	<u>\$ 29,599</u>	<u>\$ 86,998</u>	<u>\$ 14,049</u>

(Continued)

**City of Strongsville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2020*

	<u>Law Enforcement DWI/DUI</u>	<u>Tree</u>	<u>Bond Escrow</u>	<u>Community Diversion</u>	<u>Total Nonmajor Special Revenue Funds</u>
<b>ASSETS</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 22,540	\$ 155,259	\$ 701,139	\$ 33	\$ 9,175,423
Accrued Interest Receivable	-	-	-	-	7,333
Accounts Receivable	-	-	-	-	310,525
Due From Other Funds	25	-	-	-	630
Intergovernmental Receivable	-	-	-	2,524	227,195
Prepaid Items	-	-	-	-	94,094
Property Taxes Receivable	-	-	-	-	1,752,968
Permissive Motor Vehicle Taxes Receivable	-	-	-	-	28,739
<b>Total Assets</b>	<u>\$ 22,565</u>	<u>\$ 155,259</u>	<u>\$ 701,139</u>	<u>\$ 2,557</u>	<u>\$ 11,596,907</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ -	\$ -	\$ 3,106	\$ -	\$ 56,857
Accrued Wages and Benefits	-	-	-	-	47,650
Intergovernmental Payable	-	-	-	-	134,621
Unearned Revenue	-	-	639,503	-	639,503
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>642,609</u>	<u>-</u>	<u>878,631</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes	-	-	-	-	1,696,569
Unavailable Revenue - Delinquent Property Taxes	-	-	-	-	56,399
Unavailable Revenue - Other	-	-	-	1,262	397,552
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,262</u>	<u>2,150,520</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	94,094
Restricted	22,565	-	-	1,295	4,230,765
Committed	-	155,259	58,530	-	4,242,897
<b>Total Fund Balances</b>	<u>22,565</u>	<u>155,259</u>	<u>58,530</u>	<u>1,295</u>	<u>8,567,756</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 22,565</u>	<u>\$ 155,259</u>	<u>\$ 701,139</u>	<u>\$ 2,557</u>	<u>\$ 11,596,907</u>



**City of Strongsville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2020*

	<b>Police Pension</b>	<b>State Highway Maintenance</b>	<b>Motor Vehicle License Tax</b>	<b>Emergency Vehicle</b>	<b>Fire Pension</b>
<b>REVENUES</b>					
Property Taxes	\$ 426,522	\$ -	\$ -	\$ -	\$ 426,522
Permissive Motor Vehicle Taxes	-	-	347,590	-	-
Intergovernmental	53,706	214,676	-	51,736	53,706
Interest	-	14,479	17,473	60,670	-
Fees, Licenses, and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Charges for Services	-	-	-	1,088,518	-
Contributions and Donations	-	-	-	-	-
All Other Revenues	-	-	-	85,471	-
<b>Total Revenues</b>	<b>480,228</b>	<b>229,155</b>	<b>365,063</b>	<b>1,286,395</b>	<b>480,228</b>
<b>EXPENDITURES</b>					
Security of Persons and Property	1,339,634	-	-	154,615	1,430,193
Public Health Services	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-
Community Environment	-	-	-	-	-
Basic Utility Services	-	-	-	-	-
Transportation	-	117,348	-	-	-
General Government	-	-	-	-	-
Capital Outlay	-	-	-	394,558	-
<b>Total Expenditures</b>	<b>1,339,634</b>	<b>117,348</b>	<b>-</b>	<b>549,173</b>	<b>1,430,193</b>
Excess of Revenues Over (Under) Expenditures	(859,406)	111,807	365,063	737,222	(949,965)
<b>OTHER FINANCING SOURCES</b>					
Sale of Capital Assets	-	-	-	64,400	-
Transfer In	900,000	-	-	-	1,032,000
<b>Total Other Financing Sources</b>	<b>900,000</b>	<b>-</b>	<b>-</b>	<b>64,400</b>	<b>1,032,000</b>
Net Change in Fund Balances	40,594	111,807	365,063	801,622	82,035
Fund Balances - Beginning of Year	172,828	638,759	644,107	2,310,002	253,525
<b>Fund Balances - End of Year</b>	<b>\$ 213,422</b>	<b>\$ 750,566</b>	<b>\$ 1,009,170</b>	<b>\$ 3,111,624</b>	<b>\$ 335,560</b>

(Continued)

**City of Strongsville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2020*

	Clerk of Courts Computerization	Drainage Levy	Local Coronavirus Relief	Multi- Purpose Complex	Southwest General Hospital Levy
<b>REVENUES</b>					
Property Taxes	\$ -	\$ 511,448	\$ -	\$ -	\$ 326,813
Permissive Motor Vehicle Taxes	-	-	-	-	-
Intergovernmental	-	63,213	2,493,536	67,907	30,546
Interest	-	-	-	-	-
Fees, Licenses, and Permits	-	-	-	-	-
Fines and Forfeitures	8,645	-	-	-	-
Charges for Services	-	-	-	1,027,573	-
Contributions and Donations	-	-	-	190	-
All Other Revenues	-	6,050	-	30,135	-
<b>Total Revenues</b>	<b>8,645</b>	<b>580,711</b>	<b>2,493,536</b>	<b>1,125,805</b>	<b>357,359</b>
<b>EXPENDITURES</b>					
Security of Persons and Property	-	-	2,493,536	-	-
Public Health Services	-	-	-	-	357,359
Leisure Time Activities	-	-	-	3,267,263	-
Community Environment	-	-	-	-	-
Basic Utility Services	-	89,615	-	-	-
Transportation	-	-	-	-	-
General Government	20,673	-	-	-	-
Capital Outlay	-	271,343	-	94,590	-
<b>Total Expenditures</b>	<b>20,673</b>	<b>360,958</b>	<b>2,493,536</b>	<b>3,361,853</b>	<b>357,359</b>
Excess of Revenues Over (Under) Expenditures	(12,028)	219,753	-	(2,236,048)	-
<b>OTHER FINANCING SOURCES</b>					
Sale of Capital Assets	-	-	-	-	-
Transfer In	-	-	-	2,400,000	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,400,000</b>	<b>-</b>
Net Change in Fund Balances	(12,028)	219,753	-	163,952	-
Fund Balances - Beginning of Year	132,596	1,427,220	-	847,626	-
<b>Fund Balances - End of Year</b>	<b>\$ 120,568</b>	<b>\$ 1,646,973</b>	<b>\$ -</b>	<b>\$ 1,011,578</b>	<b>\$ -</b>

<b>Law Enforcement Federal Seizure</b>	<b>Law Enforcement State Seizure</b>	<b>Law Enforcement Drug Fine</b>	<b>Law Enforcement DWI/DUI</b>	<b>Tree</b>	<b>Bond Escrow</b>	<b>Community Diversion</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,691,305
-	-	-	-	-	-	-	347,590
-	-	-	-	-	-	11,356	3,040,382
-	-	-	-	-	-	-	92,622
-	-	-	-	67,249	19,692	-	86,941
2,797	-	630	550	-	-	-	12,622
-	-	-	-	-	-	-	2,116,091
-	-	-	-	-	60,300	-	60,490
-	-	-	-	-	2,967	-	124,623
<u>2,797</u>	<u>-</u>	<u>630</u>	<u>550</u>	<u>67,249</u>	<u>82,959</u>	<u>11,356</u>	<u>7,572,666</u>
-	-	-	578	-	-	10,668	5,429,224
-	-	-	-	-	-	-	357,359
-	-	-	-	-	30,792	-	3,298,055
-	-	-	-	55,068	18,192	-	73,260
-	-	-	-	-	-	-	89,615
-	-	-	-	-	-	-	117,348
-	-	-	-	-	4,741	-	25,414
-	-	-	-	-	-	-	760,491
-	-	-	578	55,068	53,725	10,668	10,150,766
<u>2,797</u>	<u>-</u>	<u>630</u>	<u>(28)</u>	<u>12,181</u>	<u>29,234</u>	<u>688</u>	<u>(2,578,100)</u>
-	-	-	-	-	-	-	64,400
-	-	-	-	100,000	-	-	4,432,000
-	-	-	-	100,000	-	-	4,496,400
<u>2,797</u>	<u>-</u>	<u>630</u>	<u>(28)</u>	<u>112,181</u>	<u>29,234</u>	<u>688</u>	<u>1,918,300</u>
<u>26,802</u>	<u>86,998</u>	<u>13,419</u>	<u>22,593</u>	<u>43,078</u>	<u>29,296</u>	<u>607</u>	<u>6,649,456</u>
<u>\$ 29,599</u>	<u>\$ 86,998</u>	<u>\$ 14,049</u>	<u>\$ 22,565</u>	<u>\$ 155,259</u>	<u>\$ 58,530</u>	<u>\$ 1,295</u>	<u>\$ 8,567,756</u>

**City of Strongsville, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2020*

	<b>Pearl Road TIF #1</b>	<b>Royalton Road TIF</b>	<b>Pearl Road TIF #2</b>	<b>Pearl Road TIF #3</b>
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 838,679	\$ 106,938	\$ 171,799	\$ 79,718
Intergovernmental Receivable	1,383,709	212,471	77,260	41,673
<b>Total Assets</b>	<b>\$ 2,222,388</b>	<b>319,409</b>	<b>249,059</b>	<b>\$ 121,391</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>				
Payments in Lieu of Taxes	1,383,709	212,471	77,260	41,673
<b>Total Deferred Inflows of Resources</b>	<b>1,383,709</b>	<b>212,471</b>	<b>77,260</b>	<b>41,673</b>
<b>Fund Balances:</b>				
Restricted	838,679	106,938	171,799	79,718
Unassigned (Deficit)	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>838,679</b>	<b>106,938</b>	<b>171,799</b>	<b>79,718</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 2,222,388</b>	<b>\$ 319,409</b>	<b>\$ 249,059</b>	<b>\$ 121,391</b>

<b>Pearl Road TIF #4</b>	<b>Westwood Commons TIF</b>	<b>Giant Eagle TIF</b>	<b>Get Go TIF</b>	<b>Clover Senior Apartments TIF</b>	<b>Cane's and Chase TIF</b>	<b>North Pearl Road TIF</b>	<b>Total Nonmajor Debt Service Funds</b>
\$185,679	\$ -	\$139,757	\$45,013	\$ 184,434	\$ 15,722	\$ -	\$ 1,767,739
<u>222,495</u>	<u>36,248</u>	<u>96,115</u>	<u>24,132</u>	<u>121,741</u>	<u>16,843</u>	<u>5,333</u>	<u>2,238,020</u>
<u>\$408,174</u>	<u>\$ 36,248</u>	<u>\$235,872</u>	<u>69,145</u>	<u>306,175</u>	<u>32,565</u>	<u>5,333</u>	<u>\$ 4,005,759</u>
\$ -	\$ 36,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,248
<u>-</u>	<u>36,248</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,248</u>
222,495	36,248	96,115	24,132	121,741	16,843	5,333	2,238,020
<u>222,495</u>	<u>36,248</u>	<u>96,115</u>	<u>24,132</u>	<u>121,741</u>	<u>16,843</u>	<u>5,333</u>	<u>2,238,020</u>
185,679	-	139,757	45,013	184,434	15,722	-	1,767,739
-	(36,248)	-	-	-	-	-	(36,248)
<u>185,679</u>	<u>(36,248)</u>	<u>139,757</u>	<u>45,013</u>	<u>184,434</u>	<u>15,722</u>	<u>-</u>	<u>1,731,491</u>
<u>\$408,174</u>	<u>\$ 36,248</u>	<u>\$235,872</u>	<u>\$69,145</u>	<u>\$ 306,175</u>	<u>\$ 32,565</u>	<u>\$ 5,333</u>	<u>\$ 4,005,759</u>

**City of Strongsville, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2020*

	<b>Pearl Road TIF #1</b>	<b>Royalton Road TIF</b>	<b>Pearl Road TIF #2</b>	<b>Pearl Road TIF #3</b>
<b>REVENUES</b>				
Payment in Lieu of Taxes	\$ 1,210,363	\$ 152,697	\$ 72,115	\$ 38,899
<b>Total Revenues</b>	<u>1,210,363</u>	<u>152,697</u>	<u>72,115</u>	<u>38,899</u>
<b>EXPENDITURES</b>				
Community Environment	-	-	-	-
Debt Service:				
Principal Retirement	915,000	200,000	-	50,000
Interest and Fiscal Charges	176,953	4,986	-	1,247
<b>Total Expenditures</b>	<u>1,091,953</u>	<u>204,986</u>	<u>-</u>	<u>51,247</u>
Net Change in Fund Balances	118,410	(52,289)	72,115	(12,348)
Fund Balances (Deficit) - Beginning of Year	720,269	159,227	99,684	92,066
<b>Fund Balances (Deficit) - End of Year</b>	<u>\$ 838,679</u>	<u>\$ 106,938</u>	<u>\$ 171,799</u>	<u>\$ 79,718</u>

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<b>Pearl Road TIF #4</b>	<b>Westwood Commons TIF</b>	<b>Giant Eagle TIF</b>	<b>Get Go TIF</b>	<b>Clover Senior Apartments TIF</b>	<b>Cane's and Chase TIF</b>	<b>North Pearl Road TIF</b>	<b>Total Nonmajor Debt Service Funds</b>
<u>\$163,172</u>	<u>\$ 35,728</u>	<u>\$ 87,707</u>	<u>\$22,525</u>	<u>\$ 113,635</u>	<u>\$ 15,722</u>	<u>\$ -</u>	<u>1,912,563</u>
<u>163,172</u>	<u>35,728</u>	<u>87,707</u>	<u>22,525</u>	<u>113,635</u>	<u>15,722</u>	<u>-</u>	<u>1,912,563</u>
-	36,248	-	-	-	-	-	36,248
100,000	-	50,000	60,000	40,000	-	-	1,415,000
2,493	-	1,246	1,496	997	-	-	189,418
<u>102,493</u>	<u>36,248</u>	<u>51,246</u>	<u>61,496</u>	<u>40,997</u>	<u>-</u>	<u>-</u>	<u>1,640,666</u>
60,679	(520)	36,461	(38,971)	72,638	15,722	-	271,897
<u>125,000</u>	<u>(35,728)</u>	<u>103,296</u>	<u>83,984</u>	<u>111,796</u>	<u>-</u>	<u>-</u>	<u>1,459,594</u>
<u>\$185,679</u>	<u>\$ (36,248)</u>	<u>\$139,757</u>	<u>\$45,013</u>	<u>\$ 184,434</u>	<u>\$ 15,722</u>	<u>\$ -</u>	<u>\$ 1,731,491</u>

## *Fund Descriptions - Nonmajor Proprietary Funds*

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### *Internal Service Funds*

Internal Service Funds are established to account for the financing of significant goods or services provided by one department or agency to other departments or agencies of the City, or other governments on a cost reimbursement basis.

*Workers' Compensation Reserve* – To account for and report workers' compensation costs incurred under the State's individually retrospectively rated and group retrospectively rate workers' compensation programs.

*Health Insurance Reserve* – To account for and report the premiums charged to City Funds and the payments incurred for claims, stop loss premiums, dental insurance premiums, and other administrative expenses.



**City of Strongsville, Ohio**  
*Combining Statement of Net Position*  
*Nonmajor Internal Service Funds*  
*December 31, 2020*

	<b>Workers' Compensation Reserve</b>	<b>Health Insurance Reserve</b>	<b>Nonmajor Internal Service Funds</b>
<b>ASSETS</b>			
<b>Current Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,576,210	\$ 3,696,425	\$ 5,272,635
Intergovernmental Receivable	21,944	-	21,944
Prepaid Items	378,481	-	378,481
<b>Total Assets</b>	<u>1,976,635</u>	<u>3,696,425</u>	<u>5,673,060</u>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Interfund Payable	528,319	-	528,319
Claims Payable	81,940	313,473	395,413
<b>Total Current Liabilities</b>	<u>610,259</u>	<u>313,473</u>	<u>923,732</u>
<b>Noncurrent Liabilities:</b>			
Claims Payable	1,366,376	-	1,366,376
<b>Total Liabilities</b>	<u>1,976,635</u>	<u>313,473</u>	<u>2,290,108</u>
<b>NET POSITION</b>			
Unrestricted	-	3,382,952	3,382,952
<b>Total Net Position</b>	<u>\$ -</u>	<u>\$ 3,382,952</u>	<u>\$ 3,382,952</u>

**City of Strongsville, Ohio**  
*Combining Statement of Revenues, Expenses and Changes in Fund Net Position*  
*Nonmajor Internal Service Funds*  
*For the Year Ended December 31, 2020*

	<b>Workers' Compensation Reserve</b>	<b>Health Insurance Reserve</b>	<b>Nonmajor Internal Service Funds</b>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ -	\$ 6,965,634	\$ 6,965,634
Miscellaneous	455,919	-	455,919
<b>Total Operating Revenues</b>	<u>455,919</u>	<u>6,965,634</u>	<u>7,421,553</u>
<b>OPERATING EXPENSES</b>			
Contractual Services	-	1,688,420	1,688,420
Claims	455,919	3,870,438	4,326,357
<b>Total Operating Expense</b>	<u>455,919</u>	<u>5,558,858</u>	<u>6,014,777</u>
Change in Net Position	-	1,406,776	1,406,776
Net Position - Beginning of Year	-	1,976,176	1,976,176
<b>Net Position - End of Year</b>	<u>\$ -</u>	<u>\$ 3,382,952</u>	<u>\$ 3,382,952</u>

**City of Strongsville, Ohio**  
*Combining Statement of Cash Flows*  
*Nonmajor Internal Service Funds*  
*For the Year Ended December 31, 2020*

	<b>Workers' Compensation Reserve</b>	<b>Health Insurance Reserve</b>	<b>Nonmajor Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from Charges for Services	\$ -	\$ 562,051	\$ 562,051
Cash Received from Interfund Services Provided	-	6,403,583	6,403,583
Other Cash Receipts	606,760	-	606,760
Cash Payments for Goods and Services	-	(1,688,420)	(1,688,420)
Cash Payments for Claims	(543,214)	(3,885,376)	(4,428,590)
Net Cash Provided by Operating Activities	<u>63,546</u>	<u>1,391,838</u>	<u>1,455,384</u>
Net Increase in Cash and Cash Equivalents	63,546	1,391,838	1,455,384
Cash and Cash Equivalents - Beginning of Year	<u>1,512,664</u>	<u>2,304,587</u>	<u>3,817,251</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u><u>\$ 1,576,210</u></u>	<u><u>\$ 3,696,425</u></u>	<u><u>\$ 5,272,635</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Operating Income	\$ -	\$ 1,406,776	\$ 1,406,776
Adjustments:			
(Increase) Decrease in Assets:			
Intergovernmental Receivable	150,841	-	150,841
Prepaid Items	141,976	-	141,976
Increase (Decrease) in Liabilities:			
Intergovernmental Payable	(36,418)	-	(36,418)
Claims Payable	(721,172)	(14,938)	(736,110)
Interfund Payable	528,319	-	528,319
Net Cash Provided by Operating Activities	<u><u>\$ 63,546</u></u>	<u><u>\$ 1,391,838</u></u>	<u><u>\$ 1,455,384</u></u>

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

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Municipal Income Taxes	\$ 33,030,000	\$ 30,800,000	\$ 32,578,160	\$ 1,778,160
Property Taxes	491,090	490,209	490,209	-
Hotel Taxes	180,000	100,000	110,665	10,665
Intergovernmental Revenues	896,005	952,836	877,137	(75,699)
Charges for Services	2,330,600	2,330,600	2,228,608	(101,992)
Fees, Licenses, and Permits	1,030,500	1,288,200	1,288,187	(13)
Fines and Forfeitures	950,500	750,500	477,918	(272,582)
Interest Income	828,000	788,000	802,429	14,429
Contributions and Donations	1,000	2,500	2,500	-
Miscellaneous	1,206,700	3,140,419	952,709	(2,187,710)
<i>Total Revenues</i>	<u>40,944,395</u>	<u>40,643,264</u>	<u>39,808,522</u>	<u>(834,742)</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Public Safety Director:				
Personal Services	175,300	172,900	171,139	1,761
Total Public Safety Director	<u>175,300</u>	<u>172,900</u>	<u>171,139</u>	<u>1,761</u>
Police:				
Personal Services	10,256,900	9,937,300	9,920,641	16,659
Other	1,517,000	1,438,900	1,232,890	206,010
Total Police	<u>11,773,900</u>	<u>11,376,200</u>	<u>11,153,531</u>	<u>222,669</u>
Opioid Grant:				
Personal Services	38,300	38,300	21,916	16,384
Other	11,700	11,700	10,294	1,406
Total Opioid Grant	<u>50,000</u>	<u>50,000</u>	<u>32,210</u>	<u>17,790</u>
Corrections Officers:				
Personal Services	928,900	811,400	792,489	18,911
Other	127,700	115,500	77,067	38,433
Total Corrections Officers	<u>1,056,600</u>	<u>926,900</u>	<u>869,556</u>	<u>57,344</u>
Joint Dispatch Center:				
Personal Services	3,365,300	3,277,000	3,269,450	7,550
Other	137,300	227,300	224,874	2,426
Total Joint Dispatch Center	<u>3,502,600</u>	<u>3,504,300</u>	<u>3,494,324</u>	<u>9,976</u>
Street Lighting:				
Other	374,800	374,800	371,221	3,579
Total Security of Persons and Property	<u>16,933,200</u>	<u>16,405,100</u>	<u>16,091,981</u>	<u>313,119</u>
Public Health Services:				
Cemetery:				
Personal Services	137,400	129,700	125,536	4,164
Other	22,100	22,100	11,640	10,460
Total Cemetery	<u>159,500</u>	<u>151,800</u>	<u>137,176</u>	<u>14,624</u>

(Continued)

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2020*  
*(Continued)*

County Board of Health:				
Other	243,900	243,900	243,888	12
Total Public Health Services	<u>403,400</u>	<u>395,700</u>	<u>381,064</u>	<u>14,636</u>
Leisure Time Activities:				
Parks:				
Personal Services	115,500	112,900	112,201	699
Other	476,000	176,000	127,630	48,370
Total Leisure Time Activities	<u>591,500</u>	<u>288,900</u>	<u>239,831</u>	<u>49,069</u>
Community Environment:				
Building:				
Personal Services	1,107,600	1,031,500	1,026,343	5,157
Other	207,300	189,800	126,242	63,558
Total Building	<u>1,314,900</u>	<u>1,221,300</u>	<u>1,152,585</u>	<u>68,715</u>
Architectural Board of Review:				
Other	6,000	4,000	1,430	2,570
Planning Commission:				
Personal Services	118,300	113,800	112,505	1,295
Other	58,500	63,500	52,918	10,582
Total Planning Commission	<u>176,800</u>	<u>177,300</u>	<u>165,423</u>	<u>11,877</u>
Board of Appeals:				
Other	11,000	16,000	13,916	2,084
Economic Development:				
Personal Services	170,800	169,600	169,062	538
Other	158,600	93,600	40,294	53,306
Total Economic Development	<u>329,400</u>	<u>263,200</u>	<u>209,356</u>	<u>53,844</u>
Total Community Environment	<u>1,838,100</u>	<u>1,681,800</u>	<u>1,542,710</u>	<u>139,090</u>
Basic Utility Services:				
Rubbish:				
Other	2,662,300	2,651,300	2,628,797	22,503
Total Basic Utility Services	<u>2,662,300</u>	<u>2,651,300</u>	<u>2,628,797</u>	<u>22,503</u>
General Government:				
Council:				
Personal Services	355,200	363,300	353,609	9,691
Other	46,000	36,000	10,262	25,738
Total Council	<u>401,200</u>	<u>399,300</u>	<u>363,871</u>	<u>35,429</u>
Mayor's Office:				
Personal Services	262,900	262,000	261,964	36
Other	14,900	14,900	11,942	2,958
Total Mayor's Office	<u>277,800</u>	<u>276,900</u>	<u>273,906</u>	<u>2,994</u>
Human Resources:				
Personal Services	252,000	250,100	249,770	330
Other	69,900	46,900	19,927	26,973
Total Human Resources	<u>321,900</u>	<u>297,000</u>	<u>269,697</u>	<u>27,303</u>

(Continued)

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2020*  
*(Continued)*

Finance:				
Personal Services	558,000	539,100	534,821	4,279
Other	21,600	19,600	9,160	10,440
Total Finance	<u>579,600</u>	<u>558,700</u>	<u>543,981</u>	<u>14,719</u>
Law:				
Personal Services	520,500	519,700	518,600	1,100
Other	125,900	125,900	63,666	62,234
Total Law	<u>646,400</u>	<u>645,600</u>	<u>582,266</u>	<u>63,334</u>
Communication and Technology:				
Personal Services	702,400	697,100	691,819	5,281
Other	704,700	678,000	520,833	157,167
Total Communication and Technology	<u>1,407,100</u>	<u>1,375,100</u>	<u>1,212,652</u>	<u>162,448</u>
Mayor's Court:				
Personal Services	180,800	155,700	154,365	1,335
Other	328,300	325,500	84,397	241,103
Total Mayor's Court	<u>509,100</u>	<u>481,200</u>	<u>238,762</u>	<u>242,438</u>
Civil Service:				
Other	31,000	31,400	21,872	9,528
General Miscellaneous:				
Other	1,647,100	1,572,100	1,456,458	115,642
Total General Government	<u>5,821,200</u>	<u>5,637,300</u>	<u>4,963,465</u>	<u>673,835</u>
<i>Total Expenditures</i>	<u>28,249,700</u>	<u>27,060,100</u>	<u>25,847,848</u>	<u>1,212,252</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	12,694,695	13,583,164	13,960,674	377,510
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	10,000	5,900	(4,100)
Transfers Out	<u>(12,532,000)</u>	<u>(13,632,000)</u>	<u>(13,632,000)</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(12,532,000)</u>	<u>(13,622,000)</u>	<u>(13,626,100)</u>	<u>(4,100)</u>
<i>Net Change in Fund Balance</i>	162,695	(38,836)	334,574	373,410
<i>Fund Balance - Beginning of Year</i>	<u>9,869,722</u>	<u>9,869,722</u>	<u>9,869,722</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 10,032,417</u>	<u>\$ 9,830,886</u>	<u>\$ 10,204,296</u>	<u>\$ 373,410</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Street Construction, Maintenance and Repair Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Municipal Income Taxes	\$ 4,170,000	\$ 3,700,000	\$ 3,928,569	\$ 228,569
Intergovernmental Revenues	2,959,000	3,133,000	2,830,325	(302,675)
Charges for Services	11,000	11,000	-	(11,000)
Interest Income	90,000	120,000	108,972	(11,028)
Miscellaneous	-	171,500	164,316	(7,184)
<i>Total Revenues</i>	<u>7,230,000</u>	<u>7,135,500</u>	<u>7,032,182</u>	<u>(103,318)</u>
<b>Expenditures:</b>				
Current:				
Transportation:				
Street Repairs:				
Personal Services	4,455,700	4,192,600	3,970,991	221,609
Other	2,840,900	6,843,400	6,571,573	271,827
Total Street Repairs	<u>7,296,600</u>	<u>11,036,000</u>	<u>10,542,564</u>	<u>493,436</u>
Traffic Signal Maintenance:				
Personal Services	115,200	111,400	103,576	7,824
Other	185,000	185,000	122,013	62,987
Total Traffic Signal Maintenance	<u>300,200</u>	<u>296,400</u>	<u>225,589</u>	<u>70,811</u>
Snow Removal:				
Other	<u>750,400</u>	<u>680,400</u>	<u>601,763</u>	<u>78,637</u>
Municipal Garage:				
Personal Services	800,400	750,900	662,849	88,051
Other	811,000	686,000	494,498	191,502
Total Municipal Garage	<u>1,611,400</u>	<u>1,436,900</u>	<u>1,157,347</u>	<u>279,553</u>
Debt Service:				
Principal	1,100,000	1,100,000	1,100,000	-
Interest & Fiscal Charges	30,000	27,500	27,424	76
Total Debt Service	<u>1,130,000</u>	<u>1,127,500</u>	<u>1,127,424</u>	<u>76</u>
Total Expenditures	<u>11,088,600</u>	<u>14,577,200</u>	<u>13,654,687</u>	<u>922,513</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	(3,858,600)	(7,441,700)	(6,622,505)	819,195
<b>Other Financing Sources</b>				
Sale of Capital Assets	35,000	35,000	46,040	11,040
Bond Anticipation Notes Issued	500,000	6,100,000	6,100,000	-
Transfers In	3,700,000	3,500,000	3,500,000	-
<i>Total Other Financing Sources</i>	<u>4,235,000</u>	<u>9,635,000</u>	<u>9,646,040</u>	<u>11,040</u>
<i>Net Change in Fund Balance</i>	376,400	2,193,300	3,023,535	830,235
<i>Fund Balance - Beginning of Year</i>	<u>4,312,159</u>	<u>4,312,159</u>	<u>4,312,159</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 4,688,559</u>	<u>\$ 6,505,459</u>	<u>\$ 7,335,694</u>	<u>\$ 830,235</u>



**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Fire Levy Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 4,429,765	\$ 4,436,416	\$ 4,436,416	\$ -
Intergovernmental Revenues	556,191	555,136	555,136	-
Charges for Services	600	600	1,667	1,067
Fees, Licenses, and Permits	2,800	2,800	2,170	(630)
Contributions and Donations	3,000	5,000	6,000	1,000
Miscellaneous	-	300,500	267,345	(33,155)
<i>Total Revenues</i>	<u>4,992,356</u>	<u>5,300,452</u>	<u>5,268,734</u>	<u>(31,718)</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Fire:				
Personal Services	8,083,400	7,782,200	4,846,173	2,936,027
Other	588,800	598,800	533,192	65,608
Total Fire	<u>8,672,200</u>	<u>8,381,000</u>	<u>5,379,365</u>	<u>3,001,635</u>
Fire Station Ward 1:				
Other	<u>67,200</u>	<u>67,200</u>	<u>33,428</u>	<u>33,772</u>
Fire Station Ward 2:				
Other	<u>47,500</u>	<u>47,500</u>	<u>15,337</u>	<u>32,163</u>
Fire Station Ward 3:				
Other	<u>32,500</u>	<u>32,500</u>	<u>17,992</u>	<u>14,508</u>
Fire Station Ward 4:				
Other	<u>99,000</u>	<u>106,000</u>	<u>81,752</u>	<u>24,248</u>
<i>Total Expenditures</i>	<u>8,918,400</u>	<u>8,634,200</u>	<u>5,527,874</u>	<u>3,106,326</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,926,044)	(3,333,748)	(259,140)	3,074,608
<b>Other Financing Sources</b>				
Sale of Capital Assets	-	2,500	2,248	(252)
Transfers In	<u>3,000,000</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
<i>Total Other Financing Sources</i>	<u>3,000,000</u>	<u>2,702,500</u>	<u>2,702,248</u>	<u>(252)</u>
<i>Net Change in Fund Balance</i>	(926,044)	(631,248)	2,443,108	3,074,356
<i>Fund Balance - Beginning of Year</i>	<u>1,312,110</u>	<u>1,312,110</u>	<u>1,312,110</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 386,066</u>	<u>\$ 680,862</u>	<u>\$ 3,755,218</u>	<u>\$ 3,074,356</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Bond Retirement Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 3,302,381	\$ 3,269,693	\$ 3,269,693	\$ -
Intergovernmental Revenues	375,972	411,715	411,715	-
<i>Total Revenues</i>	<u>3,678,353</u>	<u>3,681,408</u>	<u>3,681,408</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Debt Service:				
Principal	2,563,700	2,563,700	2,563,636	64
Interest & Fiscal Charges	857,900	857,900	857,769	131
Debt Issuance Costs	61,000	161,000	56,184	104,816
<i>Total Expenditures</i>	<u>3,482,600</u>	<u>3,582,600</u>	<u>3,477,589</u>	<u>105,011</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	195,753	98,808	203,819	105,011
<b>Other Financing Sources</b>				
Premium on Debt Issuance	30,000	361,000	360,262	(738)
<i>Net Change in Fund Balance</i>	225,753	459,808	564,081	104,273
<i>Fund Balance - Beginning of Year</i>	<u>2,770,771</u>	<u>2,770,771</u>	<u>2,770,771</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 2,996,524</u>	<u>\$ 3,230,579</u>	<u>\$ 3,334,852</u>	<u>\$ 104,273</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*General Capital Improvement Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Franchise Taxes	\$ 790,000	\$ 750,000	\$ 724,988	\$ (25,012)
Intergovernmental Revenues	1,954,500	2,312,500	2,311,717	(783)
Special Assessments	1,300	1,300	1,030	(270)
Charges for Services	1,200	1,200	-	(1,200)
Contributions and Donations	-	1,020,000	1,017,188	(2,812)
Miscellaneous	-	-	460	460
<i>Total Revenues</i>	<u>2,747,000</u>	<u>4,085,000</u>	<u>4,055,383</u>	<u>(29,617)</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Fire Department:				
Other	261,000	313,100	312,508	592
Leisure Time Activities:				
Parks:				
Other	19,000	572,200	571,176	1,024
Basic Utility Services:				
Drainage:				
Other	-	7,000	6,202	798
Transportation:				
Streets and Traffic Signalization:				
Other	6,375,000	7,301,700	5,817,268	1,484,432
General Government:				
City Hall Renovations:				
Other	20,000	36,000	34,618	1,382
Debt Service:				
Principal	2,000,000	2,000,000	2,000,000	-
Interest & Fiscal Charges	59,900	59,900	49,861	10,039
Total Debt Service	<u>2,059,900</u>	<u>2,059,900</u>	<u>2,049,861</u>	<u>10,039</u>
<i>Total Expenditures</i>	<u>8,734,900</u>	<u>10,289,900</u>	<u>8,791,633</u>	<u>1,498,267</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	(5,987,900)	(6,204,900)	(4,736,250)	1,468,650
<b>Other Financing Sources</b>				
Sale of Capital Assets	-	-	3,339	3,339
Bond Anticipation Notes Issued	2,000,000	2,000,000	2,000,000	-
Transfers In	500,000	3,000,000	3,000,000	-
<i>Total Other Financing Sources</i>	<u>2,500,000</u>	<u>5,000,000</u>	<u>5,003,339</u>	<u>3,339</u>
<i>Net Change in Fund Balance</i>	(3,487,900)	(1,204,900)	267,089	1,471,989
<i>Fund Balance - Beginning of Year</i>	<u>7,937,841</u>	<u>7,937,841</u>	<u>7,937,841</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 4,449,941</u>	<u>\$ 6,732,941</u>	<u>\$ 8,204,930</u>	<u>\$ 1,471,989</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*TIF Capital Improvement Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Payment in Lieu of Taxes	\$ 215,600	\$ 226,100	\$ 222,642	\$ (3,458)
Intergovernmental Revenues	1,435,000	1,438,000	1,438,000	-
<i>Total Revenues</i>	<u>1,650,600</u>	<u>1,664,100</u>	<u>1,660,642</u>	<u>(3,458)</u>
<b>Expenditures:</b>				
Current:				
Transportation:				
Traffic Signalization:				
Other	6,351,350	5,834,850	5,126,653	708,197
Debt Service:				
Principal	1,000,000	7,500,000	7,500,000	-
Interest & Fiscal Charges	25,000	39,500	39,458	42
Debt Issuance Costs	-	177,000	176,935	65
Total Debt Service	<u>1,025,000</u>	<u>7,716,500</u>	<u>7,716,393</u>	<u>107</u>
<i>Total Expenditures</i>	<u>7,376,350</u>	<u>13,551,350</u>	<u>12,843,046</u>	<u>708,304</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,725,750)	(11,887,250)	(11,182,404)	704,846
<b>Other Financing Sources</b>				
Bond Anticipation Notes Issued	-	5,500,000	5,500,000	-
General Obligation Bonds Issued	5,410,000	5,500,000	5,500,000	-
<i>Total Other Financing Sources</i>	<u>5,410,000</u>	<u>11,000,000</u>	<u>11,000,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(315,750)	(887,250)	(182,404)	704,846
<i>Fund Balance - Beginning of Year</i>	<u>2,069,723</u>	<u>2,069,723</u>	<u>2,069,723</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 1,753,973</u>	<u>\$ 1,182,473</u>	<u>\$ 1,887,319</u>	<u>\$ 704,846</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenses and Changes in Fund Equity*  
*Budget (Non-GAAP Basis) and Actual*  
*Sanitary Sewer Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 7,806,700	\$ 7,876,700	\$ 8,015,041	\$ 138,341
Interest Income	205,000	-	-	-
Miscellaneous	156,600	71,600	100,285	28,685
<i>Total Revenues</i>	<u>8,168,300</u>	<u>7,948,300</u>	<u>8,115,326</u>	<u>167,026</u>
<b>Expenses</b>				
Sanitary Sewer:				
Engineering and Administration:				
Personal Services	525,000	484,300	446,262	38,038
Fringe Benefits	197,800	186,300	195,009	(8,709)
Contractual Services	904,900	904,800	820,957	83,843
Materials and Supplies	4,000	4,100	2,856	1,244
Other	13,000	13,000	2,001	10,999
Total Engineering and Administration	<u>1,644,700</u>	<u>1,592,500</u>	<u>1,467,085</u>	<u>125,415</u>
Plant:				
Contractual Services	2,565,000	2,428,700	2,165,975	262,725
Other	11,500	11,500	6,080	5,420
Capital Outlay	-	266,300	263,351	2,949
Total Plant	<u>2,576,500</u>	<u>2,706,500</u>	<u>2,435,406</u>	<u>271,094</u>
Line:				
Personal Services	840,800	808,700	736,749	71,951
Fringe Benefits	358,600	336,900	346,954	(10,054)
Contractual Services	153,500	151,000	91,358	59,642
Materials and Supplies	115,000	115,000	51,008	63,992
Other	2,500	1,400	70	1,330
Capital Outlay	223,000	651,600	246,007	405,593
Total Line	<u>1,693,400</u>	<u>2,064,600</u>	<u>1,472,146</u>	<u>592,454</u>
Sewer Capital Improvements:				
Contractual Services	470,000	69,000	5,000	64,000
Other	-	1,000	126	874
Capital Outlay	2,167,500	2,042,500	988,296	1,054,204
Total Capital Improvements	<u>2,637,500</u>	<u>2,112,500</u>	<u>993,422</u>	<u>1,119,078</u>

(Continued)

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenses and Changes in Fund Equity*  
*Budget (Non-GAAP Basis) and Actual*  
*Sanitary Sewer Fund*  
*For the Year Ended December 31, 2020*  
*(Continued)*

Debt Service:				
Principal	321,527	321,527	321,497	30
Interest & Fiscal Charges	53,608	53,608	50,467	3,141
Total Debt Service	<u>375,135</u>	<u>375,135</u>	<u>371,964</u>	<u>3,171</u>
<i>Total Expenses</i>	<u>8,927,235</u>	<u>8,851,235</u>	<u>6,740,023</u>	<u>2,111,212</u>
<i>Excess of Revenues Over</i>				
<i>(Under) Expenses</i>	(758,935)	(902,935)	1,375,303	2,278,238
<b>Other Financing Sources</b>				
Insurance Recoveries	-	500,000	500,000	-
Capital Contribution - Tap-in Fees	250,000	250,000	248,335	(1,665)
Capital Contributions - Special Assessments	160,400	160,400	163,361	2,961
Capital Contributions - Grants	624,000	624,000	41,400	(582,600)
Capital Contributions - Developers	-	475,000	470,246	(4,754)
<i>Total Other Financing Sources</i>	<u>1,034,400</u>	<u>2,009,400</u>	<u>1,423,342</u>	<u>(586,058)</u>
<i>Net Change in Fund Equity</i>	275,465	1,106,465	2,798,645	1,692,180
<i>Fund Equity - Beginning of Year</i>	<u>14,174,568</u>	<u>14,174,568</u>	<u>14,174,568</u>	<u>-</u>
<i>Fund Equity - End of Year</i>	<u>\$ 14,450,033</u>	<u>\$ 15,281,033</u>	<u>\$ 16,973,213</u>	<u>\$ 1,692,180</u>

**City of Strongsville, 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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 430,744	\$ 426,522	\$ 426,522	\$ -
Intergovernmental Revenues	49,041	53,706	53,706	-
<i>Total Revenues</i>	<u>479,785</u>	<u>480,228</u>	<u>480,228</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police:				
Personal Services	<u>1,446,900</u>	<u>1,427,400</u>	<u>1,332,801</u>	<u>94,599</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(967,115)	(947,172)	(852,573)	94,599
<b>Other Financing Sources</b>				
Transfers In	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(67,115)	(47,172)	47,427	94,599
<i>Fund Balance - Beginning of Year</i>	<u>216,844</u>	<u>216,844</u>	<u>216,844</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 149,729</u>	<u>\$ 169,672</u>	<u>\$ 264,271</u>	<u>\$ 94,599</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 State Highway Maintenance Fund  
 For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 244,000	\$ 244,000	\$ 215,379	\$ (28,621)
Interest Income	12,000	12,000	9,749	(2,251)
<i>Total Revenues</i>	<u>256,000</u>	<u>256,000</u>	<u>225,128</u>	<u>(30,872)</u>
<b>Expenditures:</b>				
Current:				
Transportation:				
State Highway Maintenance:				
Other	149,600	149,600	117,348	32,252
<i>Net Change in Fund Balance</i>	106,400	106,400	107,780	1,380
<i>Fund Balance - Beginning of Year</i>	599,269	599,269	599,269	-
<i>Fund Balance - End of Year</i>	<u>\$ 705,669</u>	<u>\$ 705,669</u>	<u>\$ 707,049</u>	<u>\$ 1,380</u>



**City of Strongsville, 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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Permissive Motor Vehicle Taxes	\$ 380,000	\$ 380,000	\$ 346,646	\$ (33,354)
Intergovernmental Revenues	970,000	970,000	-	(970,000)
Interest Income	6,500	12,000	11,915	(85)
<i>Total Revenues</i>	<u>1,356,500</u>	<u>1,362,000</u>	<u>358,561</u>	<u>(1,003,439)</u>
<b>Expenditures:</b>				
Current:				
Transportation:				
Motor Vehicle License Tax:				
Other	970,000	970,000	-	970,000
<i>Net Change in Fund Balance</i>	386,500	392,000	358,561	(33,439)
<i>Fund Balance - Beginning of Year</i>	<u>612,025</u>	<u>612,025</u>	<u>612,025</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 998,525</u>	<u>\$ 1,004,025</u>	<u>\$ 970,586</u>	<u>\$ (33,439)</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Emergency Vehicle Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental Revenues	\$ -	\$ 39,500	\$ 53,001	\$ 13,501
Charges for Services	1,225,000	1,050,000	1,098,188	48,188
Interest Income	35,000	43,000	41,140	(1,860)
Miscellaneous	35,000	80,000	85,471	5,471
<i>Total Revenues</i>	<u>1,295,000</u>	<u>1,212,500</u>	<u>1,277,800</u>	<u>65,300</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Emergency Vehicle:				
Other	<u>2,007,500</u>	<u>586,600</u>	<u>550,280</u>	<u>36,320</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(712,500)	625,900	727,520	101,620
<b>Other Financing Sources</b>				
Sale of Capital Assets	<u>15,000</u>	<u>65,000</u>	<u>64,400</u>	<u>(600)</u>
<i>Net Change in Fund Balance</i>	(697,500)	690,900	791,920	101,020
<i>Fund Balance - Beginning of Year</i>	<u>2,195,930</u>	<u>2,195,930</u>	<u>2,195,930</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 1,498,430</u>	<u>\$ 2,886,830</u>	<u>\$ 2,987,850</u>	<u>\$ 101,020</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Fire Pension Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 430,744	\$ 426,522	\$ 426,522	\$ -
Intergovernmental Revenues	49,041	53,706	53,706	-
<i>Total Revenues</i>	<u>479,785</u>	<u>480,228</u>	<u>480,228</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Fire:				
Personal Services	<u>1,560,800</u>	<u>1,537,400</u>	<u>1,417,151</u>	<u>120,249</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,081,015)	(1,057,172)	(936,923)	120,249
<b>Other Financing Sources</b>				
Transfers In	<u>1,032,000</u>	<u>1,032,000</u>	<u>1,032,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(49,015)	(25,172)	95,077	120,249
<i>Fund Balance - Beginning of Year</i>	<u>312,136</u>	<u>312,136</u>	<u>312,136</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 263,121</u>	<u>\$ 286,964</u>	<u>\$ 407,213</u>	<u>\$ 120,249</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Clerk of Court Computerization Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and Forfeitures	\$ 25,000	\$ 25,000	\$ 9,115	\$ (15,885)
<b>Expenditures:</b>				
Current:				
General Government:				
Clerk of Courts:				
Other	40,000	40,000	22,626	17,374
<i>Net Change in Fund Balance</i>	(15,000)	(15,000)	(13,511)	1,489
<i>Fund Balance - Beginning of Year</i>	133,474	133,474	133,474	-
<i>Fund Balance - End of Year</i>	<u>\$ 118,474</u>	<u>\$ 118,474</u>	<u>\$ 119,963</u>	<u>\$ 1,489</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Drainage Levy Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 510,859	\$ 511,448	\$ 511,448	\$ -
Intergovernmental Revenues	63,562	63,213	63,213	-
Miscellaneous	6,100	6,100	6,050	(50)
<i>Total Revenues</i>	<u>580,521</u>	<u>580,761</u>	<u>580,711</u>	<u>(50)</u>
<b>Expenditures:</b>				
Current:				
Basic Utility Services:				
Drainage Levy:				
Other	<u>2,188,000</u>	<u>941,000</u>	<u>411,406</u>	<u>529,594</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,607,479)</u>	<u>(360,239)</u>	<u>169,305</u>	<u>529,544</u>
<b>Other Financing Sources</b>				
Transfers In	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(607,479)	(360,239)	169,305	529,544
<i>Fund Balance - Beginning of Year</i>	<u>1,480,168</u>	<u>1,480,168</u>	<u>1,480,168</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 872,689</u>	<u>\$ 1,119,929</u>	<u>\$ 1,649,473</u>	<u>\$ 529,544</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Local Coronavirus Relief Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental Revenues	\$ -	\$ 2,493,536	\$ 2,493,536	\$ -
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Fire:				
Personal Services		2,493,536	2,493,536	-
<i>Fund Balance - Beginning of Year</i>	-	-	-	-
<i>Fund Balance - End of Year</i>	\$ -	\$ -	\$ -	\$ -

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Multi-Purpose Complex Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 140,000	\$ 165,000	\$ 62,880	\$ (102,120)
Charges for Services	3,163,300	2,760,800	1,042,015	(1,718,785)
Contributions and Donations	-	-	190	190
Miscellaneous	-	59,000	119,011	60,011
<i>Total Revenues</i>	<u>3,303,300</u>	<u>2,984,800</u>	<u>1,224,096</u>	<u>(1,760,704)</u>
<b>Expenditures:</b>				
Current:				
Leisure Time Activities:				
Sports Programs:				
Personal Services	327,900	288,600	231,838	56,762
Other	254,000	190,000	84,092	105,908
Total Sports Programs	<u>581,900</u>	<u>478,600</u>	<u>315,930</u>	<u>162,670</u>
Recreation Administration:				
Personal Services	481,100	477,400	383,742	93,658
Other	736,900	717,500	561,263	156,237
Total Recreation Administration	<u>1,218,000</u>	<u>1,194,900</u>	<u>945,005</u>	<u>249,895</u>
Fitness Programs:				
Personal Services	456,200	452,300	245,703	206,597
Other	176,400	133,200	62,718	70,482
Total Fitness Programs	<u>632,600</u>	<u>585,500</u>	<u>308,421</u>	<u>277,079</u>
Aquatics Programs:				
Personal Services	701,600	696,200	454,699	241,501
Other	116,300	186,300	148,239	38,061
Total Aquatics Programs	<u>817,900</u>	<u>882,500</u>	<u>602,938</u>	<u>279,562</u>
Recreation Programs:				
Personal Services	259,400	257,400	96,513	160,887
Other	47,200	39,200	8,751	30,449
Total Recreation Programs	<u>306,600</u>	<u>296,600</u>	<u>105,264</u>	<u>191,336</u>

(Continued)

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Multi-Purpose Complex Fund*  
*For the Year Ended December 31, 2020*  
*(Continued)*

Special Events:				
Other	14,900	14,900	2,846	12,054
Total Special Events	<u>14,900</u>	<u>14,900</u>	<u>2,846</u>	<u>12,054</u>
Old Town Hall:				
Personal Services	8,900	8,900	1,632	7,268
Other	18,800	18,800	12,696	6,104
Total Old Town Hall	<u>27,700</u>	<u>27,700</u>	<u>14,328</u>	<u>13,372</u>
Senior Services:				
Personal Services	633,500	629,100	470,398	158,702
Other	301,400	210,400	136,321	74,079
Total Senior Services	<u>934,900</u>	<u>839,500</u>	<u>606,719</u>	<u>232,781</u>
Recreation Maintenance:				
Personal Services	491,100	496,600	431,033	65,567
Other	209,000	209,000	132,709	76,291
Total Recreation Maintenance	<u>700,100</u>	<u>705,600</u>	<u>563,742</u>	<u>141,858</u>
Program Refunds:				
Other	36,500	36,500	14,442	22,058
<i>Total Expenditures</i>	<u>5,271,100</u>	<u>5,062,300</u>	<u>3,479,635</u>	<u>1,582,665</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	(1,967,800)	(2,077,500)	(2,255,539)	(178,039)
<b>Other Financing Sources</b>				
Transfers In	<u>2,000,000</u>	<u>2,400,000</u>	<u>2,400,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	32,200	322,500	144,461	(178,039)
<i>Fund Balance - Beginning of Year</i>	<u>870,379</u>	<u>870,379</u>	<u>870,379</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 902,579</u>	<u>\$ 1,192,879</u>	<u>\$ 1,014,840</u>	<u>\$ (178,039)</u>



**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Southwest General Hospital Levy Fund  
 For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 327,393	\$ 326,813	\$ 326,813	\$ -
Intergovernmental Revenues	31,540	30,546	30,546	-
<i>Total Revenues</i>	<u>358,933</u>	<u>357,359</u>	<u>357,359</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public Health Services:				
Other	358,933	357,359	357,359	-
<i>Net Change in Fund Balance</i>	-	-	-	-
<i>Fund Balance - Beginning of Year</i>	-	-	-	-
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Law Enforcement Federal Seizure Fund  
 For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and Forfeitures	\$ 1,000	\$ 3,000	\$ 2,797	\$ (203)
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police Department:				
Other	7,000	7,000	-	7,000
<i>Net Change in Fund Balance</i>	(6,000)	(4,000)	2,797	6,797
<i>Fund Balance - Beginning of Year</i>	26,802	26,802	26,802	-
<i>Fund Balance - End of Year</i>	<u>\$ 20,802</u>	<u>\$ 22,802</u>	<u>\$ 29,599</u>	<u>\$ 6,797</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Law Enforcement State Seizure Fund  
 For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and Forfeitures	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police Department:				
Other	12,000	12,000	-	12,000
<i>Net Change in Fund Balance</i>	(9,000)	(9,000)	-	9,000
<i>Fund Balance - Beginning of Year</i>	86,998	86,998	86,998	-
<i>Fund Balance - End of Year</i>	<u>\$ 77,998</u>	<u>\$ 77,998</u>	<u>\$ 86,998</u>	<u>\$ 9,000</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Drug Fine Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and Forfeitures	\$ 4,400	\$ 4,400	\$ 630	\$ (3,770)
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police Department:				
Other	400	400	-	400
<i>Net Change in Fund Balance</i>	4,000	4,000	630	(3,370)
<i>Fund Balance - Beginning of Year</i>	13,419	13,419	13,419	-
<i>Fund Balance - End of Year</i>	<u>\$ 17,419</u>	<u>\$ 17,419</u>	<u>\$ 14,049</u>	<u>\$ (3,370)</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement DWI/DUI Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and Forfeitures	\$ 2,000	\$ 2,000	\$ 550	\$ (1,450)
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police Department:				
Other	10,000	10,000	578	9,422
<i>Net Change in Fund Balance</i>	(8,000)	(8,000)	(28)	7,972
<i>Fund Balance - Beginning of Year</i>	22,568	22,568	22,568	-
<i>Fund Balance - End of Year</i>	<u>\$ 14,568</u>	<u>\$ 14,568</u>	<u>\$ 22,540</u>	<u>\$ 7,972</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Tree Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fees, Licenses, and Permits	\$ 80,000	\$ 80,000	\$ 67,249	\$ (12,751)
<b>Expenditures:</b>				
Current:				
Community Environment:				
Tree Maintenance:				
Other	67,000	127,000	55,068	71,932
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	13,000	(47,000)	12,181	59,181
<b>Other Financing Sources</b>				
Transfers In	-	100,000	100,000	-
<i>Net Change in Fund Balance</i>	13,000	53,000	112,181	59,181
<i>Fund Balance - Beginning of Year</i>	43,078	43,078	43,078	-
<i>Fund Balance - End of Year</i>	<u>\$ 56,078</u>	<u>\$ 96,078</u>	<u>\$ 155,259</u>	<u>\$ 59,181</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Bond Escrow Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues:</b>				
Fees, Licenses, and Permits	\$ 530,000	\$ 530,000	\$ 443,995	\$ (86,005)
Contributions and Donations	150,000	150,000	60,300	(89,700)
Miscellaneous	20,000	20,000	2,967	(17,033)
<i>Total Revenues</i>	<u>700,000</u>	<u>700,000</u>	<u>507,262</u>	<u>(192,738)</u>
<b>Expenditures:</b>				
Current:				
Leisure Time Activities:				
Parks:				
Other	<u>200,000</u>	<u>200,000</u>	<u>74,970</u>	<u>125,030</u>
Community Environment:				
Building:				
Other	<u>480,000</u>	<u>480,000</u>	<u>318,016</u>	<u>161,984</u>
General Government:				
Finance:				
Other	<u>20,000</u>	<u>20,000</u>	<u>4,741</u>	<u>15,259</u>
<i>Total Expenditures</i>	<u>700,000</u>	<u>700,000</u>	<u>397,727</u>	<u>302,273</u>
<i>Net Change in Fund Balance</i>	-	-	109,535	109,535
<i>Fund Balance - Beginning of Year</i>	<u>591,604</u>	<u>591,604</u>	<u>591,604</u>	-
<i>Fund Balance - End of Year</i>	<u>\$ 591,604</u>	<u>\$ 591,604</u>	<u>\$ 701,139</u>	<u>\$ 109,535</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Community Diversion Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 8,900	\$ 15,200	\$ 10,094	\$ (5,106)
Fines and Forfeitures	4,000	-	-	-
<i>Total Revenues</i>	<u>12,900</u>	<u>15,200</u>	<u>10,094</u>	<u>(5,106)</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police Department:				
Personal Services	11,300	11,200	10,668	532
Other	2,100	4,600	-	4,600
<i>Total Expenditures</i>	<u>13,400</u>	<u>15,800</u>	<u>10,668</u>	<u>5,132</u>
<i>Net Change in Fund Balance</i>	(500)	(600)	(574)	26
<i>Fund Balance - Beginning of Year</i>	<u>607</u>	<u>607</u>	<u>607</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 107</u>	<u>\$ 7</u>	<u>\$ 33</u>	<u>\$ 26</u>



**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Earned Benefits Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police Department:				
Personal Services	\$ 150,000	\$ 400,000	\$ -	\$ 400,000
Joint Dispatch Center:				
Personal Services	-	5,000	-	5,000
Fire Department:				
Personal Services	150,000	40,000	-	40,000
Total Security of Persons and Property	<u>300,000</u>	<u>445,000</u>	<u>-</u>	<u>445,000</u>
Leisure Time Activities				
Recreation Department:				
Personal Services	-	60,000	-	60,000
Community Environment:				
Building:				
Personal Services	5,800	120,200	65,746	54,454
Transportation:				
Service:				
Personal Services	150,000	85,000	-	85,000
<i>Total Expenditures</i>	<u>455,800</u>	<u>710,200</u>	<u>65,746</u>	<u>644,454</u>
<i>Net Change in Fund Balance</i>	(455,800)	(710,200)	(65,746)	644,454
<i>Fund Balance - Beginning of Year</i>	<u>5,130,224</u>	<u>5,130,224</u>	<u>5,130,224</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 4,674,424</u>	<u>\$ 4,420,024</u>	<u>\$ 5,064,478</u>	<u>\$ 644,454</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Pearl Road TIF #1 Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Payment in Lieu of Taxes	\$ 1,091,000	\$ 1,211,000	\$ 1,210,363	\$ (637)
<b>Expenditures:</b>				
Debt Service:				
Principal	915,000	915,000	915,000	-
Interest & Fiscal Charges	179,500	179,500	176,953	2,547
<i>Total Expenditures</i>	<u>1,094,500</u>	<u>1,094,500</u>	<u>1,091,953</u>	<u>2,547</u>
<i>Net Change in Fund Balance</i>	(3,500)	116,500	118,410	1,910
<i>Fund Balance - Beginning of Year</i>	<u>720,269</u>	<u>720,269</u>	<u>720,269</u>	-
<i>Fund Balance - End of Year</i>	<u>\$ 716,769</u>	<u>\$ 836,769</u>	<u>\$ 838,679</u>	<u>\$ 1,910</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Royalton Road TIF Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Payment in Lieu of Taxes	<u>\$ 180,100</u>	<u>\$ 160,000</u>	<u>\$ 152,697</u>	<u>\$ (7,303)</u>
<b>Expenditures:</b>				
Current:				
Debt Service:				
Principal	200,000	200,000	200,000	-
Interest & Fiscal Charges	6,000	6,000	4,986	1,014
Debt Issuance Costs	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>209,000</u>	<u>209,000</u>	<u>204,986</u>	<u>4,014</u>
<i>Net Change in Fund Balance</i>	(28,900)	(49,000)	(52,289)	(3,289)
<i>Fund Balance - Beginning of Year</i>	<u>159,227</u>	<u>159,227</u>	<u>159,227</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u><u>\$ 130,327</u></u>	<u><u>\$ 110,227</u></u>	<u><u>\$ 106,938</u></u>	<u><u>\$ (3,289)</u></u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Pearl Road TIF #2 Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Payment in Lieu of Taxes	\$ 71,000	\$ 72,500	\$ 72,115	\$ (385)
<b>Expenditures:</b>				
Current:				
Debt Service:				
Principal	50,000	-	-	-
Interest & Fiscal Charges	1,500	-	-	-
<i>Total Expenditures</i>	<u>51,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	19,500	72,500	72,115	(385)
<i>Fund Balance - Beginning of Year</i>	<u>99,684</u>	<u>99,684</u>	<u>99,684</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 119,184</u>	<u>\$ 172,184</u>	<u>\$ 171,799</u>	<u>\$ (385)</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Pearl Road TIF #3 Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Payment in Lieu of Taxes	\$ 33,000	\$ 39,000	\$ 38,899	\$ (101)
<b>Expenditures:</b>				
Current:				
Debt Service:				
Principal	100,000	50,000	50,000	-
Interest & Fiscal Charges	3,000	1,500	1,247	253
<i>Total Expenditures</i>	<u>103,000</u>	<u>51,500</u>	<u>51,247</u>	<u>253</u>
<i>Net Change in Fund Balance</i>	(70,000)	(12,500)	(12,348)	152
<i>Fund Balance - Beginning of Year</i>	<u>92,066</u>	<u>92,066</u>	<u>92,066</u>	-
<i>Fund Balance - End of Year</i>	<u>\$ 22,066</u>	<u>\$ 79,566</u>	<u>\$ 79,718</u>	<u>\$ 152</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Pearl Road TIF #4 Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Payment in Lieu of Taxes	\$ 130,200	\$ 163,200	\$ 163,172	\$ (28)
<b>Expenditures:</b>				
Current:				
Debt Service:				
Principal	-	100,000	100,000	-
Interest & Fiscal Charges	-	3,000	2,493	507
<i>Total Expenditures</i>	<u>-</u>	<u>103,000</u>	<u>102,493</u>	<u>507</u>
<i>Net Change in Fund Balance</i>	130,200	60,200	60,679	479
<i>Fund Balance - Beginning of Year</i>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 255,200</u>	<u>\$ 185,200</u>	<u>\$ 185,679</u>	<u>\$ 479</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Westwood Commons TIF Fund  
 For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Payment in Lieu of Taxes	\$ 34,900	\$ 36,000	\$ 35,728	\$ (272)
<b>Expenditures:</b>				
Current:				
Community Environment:				
Economic Development:				
Other	34,900	36,000	35,728	272
<i>Total Expenditures</i>	<u>34,900</u>	<u>36,000</u>	<u>35,728</u>	<u>272</u>
<i>Net Change in Fund Balance</i>	-	-	-	-
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Giant Eagle TIF Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Payment in Lieu of Taxes	\$ 85,500	\$ 88,000	\$ 87,707	\$ (293)
<b>Expenditures:</b>				
Current:				
Debt Service:				
Principal	100,000	50,000	50,000	-
Interest & Fiscal Charges	3,000	1,500	1,246	254
<i>Total Expenditures</i>	<u>103,000</u>	<u>51,500</u>	<u>51,246</u>	<u>254</u>
<i>Net Change in Fund Balance</i>	(17,500)	36,500	36,461	(39)
<i>Fund Balance - Beginning of Year</i>	<u>103,296</u>	<u>103,296</u>	<u>103,296</u>	-
<i>Fund Balance - End of Year</i>	<u>\$ 85,796</u>	<u>\$ 139,796</u>	<u>\$ 139,757</u>	<u>\$ (39)</u>



**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Get Go TIF Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Payment in Lieu of Taxes	\$ 22,000	\$ 23,000	\$ 22,525	\$ (475)
<b>Expenditures:</b>				
Current:				
Debt Service:				
Principal	-	60,000	60,000	-
Interest & Fiscal Charges	-	1,800	1,496	304
<i>Total Expenditures</i>	<u>-</u>	<u>61,800</u>	<u>61,496</u>	<u>304</u>
<i>Net Change in Fund Balance</i>	22,000	(38,800)	(38,971)	(171)
<i>Fund Balance - Beginning of Year</i>	<u>83,984</u>	<u>83,984</u>	<u>83,984</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 105,984</u>	<u>\$ 45,184</u>	<u>\$ 45,013</u>	<u>\$ (171)</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Clover Senior Apartments TIF Fund  
 For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Payment in Lieu of Taxes	\$ 111,000	\$ 114,000	\$ 113,635	\$ (365)
<b>Expenditures:</b>				
Current:				
Debt Service:				
Principal	140,000	40,000	40,000	-
Interest & Fiscal Charges	10,000	1,200	997	203
<i>Total Expenditures</i>	<u>150,000</u>	<u>41,200</u>	<u>40,997</u>	<u>203</u>
<i>Net Change in Fund Balance</i>	(39,000)	72,800	72,638	(162)
<i>Fund Balance - Beginning of Year</i>	<u>111,796</u>	<u>111,796</u>	<u>111,796</u>	-
<i>Fund Balance - End of Year</i>	<u>\$ 72,796</u>	<u>\$ 184,596</u>	<u>\$ 184,434</u>	<u>\$ (162)</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
*Cane's & Chase TIF Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Payment in Lieu of Taxes	\$ -	\$ 16,000	\$ 15,722	\$ (278)
<i>Net Change in Fund Balance</i>	-	16,000	15,722	(278)
<i>Fund Balance - Beginning of Year</i>	-	-	-	-
<i>Fund Balance - End of Year</i>	<u>\$ -</u>	<u>\$ 16,000</u>	<u>\$ 15,722</u>	<u>\$ (278)</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
 Recreation Capital Improvement Fund  
 For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 50,500	\$ 50,500	\$ 58,400	\$ 7,900
Miscellaneous	-	-	881	881
<i>Total Revenues</i>	<u>50,500</u>	<u>50,500</u>	<u>59,281</u>	<u>8,781</u>
<b>Expenditures:</b>				
Current:				
Leisure Time Activities:				
Recreation Capital Improvement:				
Other	550,000	50,000	42,336	7,664
<i>Excess of Revenues Over (Under) Expenditures</i>	(499,500)	500	16,945	16,445
<b>Other Financing Sources</b>				
Transfers In	400,000	-	-	-
<i>Net Change in Fund Balance</i>	(99,500)	500	16,945	16,445
<i>Fund Balance - Beginning of Year</i>	208,340	208,340	208,340	-
<i>Fund Balance - End of Year</i>	<u>\$ 108,840</u>	<u>\$ 208,840</u>	<u>\$ 225,285</u>	<u>\$ 16,445</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenses and Changes in Fund Equity  
 Budget (Non-GAAP Basis) and Actual  
 Workers' Compensation Reserve Fund  
 For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 511,500	\$ -	\$ -	\$ -
Miscellaneous	93,000	614,200	606,760	(7,440)
<i>Total Revenues</i>	<u>604,500</u>	<u>614,200</u>	<u>606,760</u>	<u>(7,440)</u>
<b>Expenses:</b>				
Contractual Services	619,000	466,000	430,404	35,596
Claims	75,000	125,000	112,810	12,190
<i>Total Expenses</i>	<u>694,000</u>	<u>591,000</u>	<u>543,214</u>	<u>47,786</u>
<i>Net Change in Fund Equity</i>	(89,500)	23,200	63,546	40,346
<i>Fund Equity - Beginning of Year</i>	<u>1,512,664</u>	<u>1,512,664</u>	<u>1,512,664</u>	<u>-</u>
<i>Fund Equity - End of Year</i>	<u>\$ 1,423,164</u>	<u>\$ 1,535,864</u>	<u>\$ 1,576,210</u>	<u>\$ 40,346</u>

**City of Strongsville, Ohio**  
*Schedule of Revenues, Expenses and Changes in Fund Equity*  
*Budget (Non-GAAP Basis) and Actual*  
*Health Insurance Reserve Fund*  
*For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 6,395,000	\$ 7,000,000	\$ 6,965,634	\$ (34,366)
<b>Expenses:</b>				
Contractual Services	1,556,400	1,712,000	1,688,420	23,580
Claims	4,311,500	4,965,900	3,885,376	1,080,524
<i>Total Expenses</i>	<u>5,867,900</u>	<u>6,677,900</u>	<u>5,573,796</u>	<u>1,104,104</u>
<i>Net Change in Fund Balance</i>	527,100	322,100	1,391,838	1,069,738
<i>Fund Balance - Beginning of Year</i>	<u>2,304,587</u>	<u>2,304,587</u>	<u>2,304,587</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 2,831,687</u>	<u>\$ 2,626,687</u>	<u>\$ 3,696,425</u>	<u>\$ 1,069,738</u>

# **STATISTICAL SECTION**





# City of Strongsville, Ohio

## Statistical Section

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This part of the City'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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These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

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**Sources:** Unless otherwise noted, the information in these schedules is derived from the basic financial statements for the relevant year.



## City of Strongsville, Ohio

*Net Position by Component  
Accrual Basis of Accounting  
Last Ten Years*

	2020	2019	2018 (3)	2017 (2)
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$160,379,508	\$158,096,697	\$157,042,285	\$152,345,560
Restricted	27,534,285	22,079,657	22,449,428	19,433,349
Unrestricted	<u>(39,869,313)</u>	<u>(40,516,798)</u>	<u>(64,571,522)</u>	<u>(58,751,546)</u>
<i>Total Governmental Activities Net Position</i>	<u>\$148,044,480</u>	<u>\$139,659,556</u>	<u>\$114,920,191</u>	<u>\$113,027,363</u>
<b>Business Type - Activities</b>				
Net Investment in Capital Assets	\$43,698,875	\$43,960,039	\$43,847,136	\$43,365,906
Unrestricted	<u>17,215,240</u>	<u>14,692,840</u>	<u>13,388,732</u>	<u>12,584,371</u>
<i>Total Business-Type Activities Net Position</i>	<u>\$60,914,115</u>	<u>\$58,652,879</u>	<u>\$57,235,868</u>	<u>\$55,950,277</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	\$204,078,383	\$202,056,736	\$200,889,421	\$195,711,466
Restricted	27,534,285	22,079,657	22,449,428	19,433,349
Unrestricted	<u>(22,654,073)</u>	<u>(25,823,958)</u>	<u>(51,182,790)</u>	<u>(46,167,175)</u>
<i>Total Primary Government Net Position</i>	<u>\$208,958,595</u>	<u>\$198,312,435</u>	<u>\$172,156,059</u>	<u>\$168,977,640</u>

( 1 ) - Restated for GASB Statement No. 68 Implementation

( 2 ) - Restated for GASB Statement No. 75 Implementation

( 3 ) - Restated for GASB Statement No. 84 Implementation

**Table 1**

2016	2015 (1)	2014 (1)	2013	2012	2011
\$151,649,343	\$147,391,701	\$141,087,430	\$130,311,512	\$132,674,654	\$135,950,267
18,322,568	17,214,931	15,079,263	12,867,552	12,312,614	13,792,283
(20,486,586)	(18,861,881)	(19,327,351)	15,942,477	13,679,441	9,614,650
<u>\$149,485,325</u>	<u>\$145,744,751</u>	<u>\$136,839,342</u>	<u>\$159,121,541</u>	<u>\$158,666,709</u>	<u>\$159,357,200</u>
\$42,735,455	\$42,840,063	\$42,808,562	\$42,665,297	\$43,649,981	\$46,143,739
11,229,612	9,174,740	7,304,460	7,552,854	6,893,848	4,299,529
<u>\$53,965,067</u>	<u>\$52,014,803</u>	<u>\$50,113,022</u>	<u>\$50,218,151</u>	<u>\$50,543,829</u>	<u>\$50,443,268</u>
\$194,384,798	\$190,231,764	\$183,895,992	\$172,976,809	\$176,324,635	\$182,094,006
18,322,568	17,214,931	15,079,263	12,867,552	12,312,614	13,792,283
(9,256,974)	(9,687,141)	(12,022,891)	23,495,331	20,573,289	13,914,179
<u>\$203,450,392</u>	<u>\$197,759,554</u>	<u>\$186,952,364</u>	<u>\$209,339,692</u>	<u>\$209,210,538</u>	<u>\$209,800,468</u>

# City of Strongsville, Ohio

## *Changes in Net Position Accrual Basis of Accounting Last Ten Years*

	2020	2019	2018	2017
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
General Government	\$266,715	\$427,785	\$291,288	\$330,114
Security of Persons and Property	3,794,150	4,078,643	3,328,321	2,964,935
Public Health Services	54,975	69,050	52,075	56,025
Leisure Time Activities	1,085,973	3,129,469	3,058,928	3,147,175
Community Environment	1,416,832	1,350,004	1,188,216	1,315,932
Basic Utility Services	38,021	57,640	52,640	63,309
Transportation	-	13,792	21,680	750
Subtotal - Charges for Services	<u>6,656,666</u>	<u>9,126,383</u>	<u>7,993,148</u>	<u>7,878,240</u>
Operating Grants and Contributions:				
Security of Persons and Property	2,680,376	135,317	109,344	120,159
Leisure Time Activities	129,278	218,400	110,662	137,000
Community Environment	6,000	5,000	22,924	16,612
Basic Utility Services	-	-	-	-
Transportation	2,918,010	3,297,958	2,173,834	2,350,011
Subtotal - Operating Grants and Contributions	<u>5,733,664</u>	<u>3,656,675</u>	<u>2,416,764</u>	<u>2,623,782</u>
Capital Grants and Contributions:				
Security of Persons and Property	158,084	161,764	-	-
Leisure Time Activities	-	49,496	257,768	200,000
Basic Utility Services	-	-	-	325,000
Transportation	4,255,460	377,630	4,158,846	-
Subtotal - Capital Grants and Contributions	<u>4,413,544</u>	<u>588,890</u>	<u>4,416,614</u>	<u>525,000</u>
<i>Total Governmental Activities Program Revenues</i>	<u>16,803,874</u>	<u>13,371,948</u>	<u>14,826,526</u>	<u>11,027,022</u>
Business-Type Activities:				
Charges for Services:				
Sanitary Sewer	8,192,323	7,898,147	7,639,666	7,472,431
Operating Grants and Contributions				
Sanitary Sewer	-	-	-	-
Capital Grants and Contributions				
Sanitary Sewer	1,189,057	1,090,354	1,622,890	1,257,838
<i>Total Business-Type Activities Program Revenues</i>	<u>9,381,380</u>	<u>8,988,501</u>	<u>9,262,556</u>	<u>8,730,269</u>
<i>Total Primary Government Program Revenues</i>	<u>\$26,185,254</u>	<u>\$22,360,449</u>	<u>\$24,089,082</u>	<u>\$19,757,291</u>

**Table 2**

2016	2015	2014	2013	2012	2011
\$269,661	\$251,350	\$228,753	\$240,556	\$248,566	\$188,192
2,923,756	2,909,713	2,223,037	1,576,135	1,864,219	1,683,289
59,325	49,700	57,325	57,869	56,200	44,925
3,169,763	3,031,393	2,905,030	2,927,501	3,085,539	3,068,427
1,560,243	1,392,174	1,356,188	914,601	826,526	874,340
62,034	52,001	41,471	94,651	42,703	70,961
8,213	1,600	10,923	3,000	2,200	1,400
<u>8,052,995</u>	<u>7,687,931</u>	<u>6,822,727</u>	<u>5,814,313</u>	<u>6,125,953</u>	<u>5,931,534</u>
65,935	85,594	80,009	107,294	95,342	58,953
100,500	-	3,402	18,827	6,675	4,176
5,000	3,894	31,106	13,750	4,000	29,750
-	-	193,868	6,898	-	-
<u>1,954,143</u>	<u>1,963,337</u>	<u>1,968,070</u>	<u>1,967,759</u>	<u>1,909,109</u>	<u>1,993,922</u>
<u>2,125,578</u>	<u>2,052,825</u>	<u>2,276,455</u>	<u>2,114,528</u>	<u>2,015,126</u>	<u>2,086,801</u>
-	61,332	528,306	1,939	38,341	-
267,747	-	40,963	30,672	15,000	486,787
-	-	-	1,039,470	-	-
<u>5,239,683</u>	<u>6,968,820</u>	<u>11,307,679</u>	<u>6,998</u>	<u>220,100</u>	<u>5,287,070</u>
<u>5,507,430</u>	<u>7,030,152</u>	<u>11,876,948</u>	<u>1,079,079</u>	<u>273,441</u>	<u>5,773,857</u>
<u>15,686,003</u>	<u>16,770,908</u>	<u>20,976,130</u>	<u>9,007,920</u>	<u>8,414,520</u>	<u>13,792,192</u>
7,511,939	6,726,483	6,198,988	5,738,519	5,688,046	5,225,116
-	486	23,684	-	-	-
<u>1,122,502</u>	<u>1,984,382</u>	<u>1,357,513</u>	<u>396,085</u>	<u>1,101,103</u>	<u>538,368</u>
<u>8,634,441</u>	<u>8,711,351</u>	<u>7,580,185</u>	<u>6,134,604</u>	<u>6,789,149</u>	<u>5,763,484</u>
<u>\$24,320,444</u>	<u>\$25,482,259</u>	<u>\$28,556,315</u>	<u>\$15,142,524</u>	<u>\$15,203,669</u>	<u>\$19,555,676</u>

(Continued)

# City of Strongsville, Ohio

## Changes in Net Position (continued)

### Accrual Basis of Accounting

### Last Ten Years

	2020	2019	2018	2017
<b>Expenses</b>				
Governmental Activities:				
General Government	\$4,953,672	\$5,281,083	\$4,747,998	\$4,610,210
Security of Persons and Property:	30,424,973	7,065,433	30,786,587	27,833,463
Public Health Services	762,286	742,149	694,657	686,022
Leisure Time Activities	4,744,709	6,934,786	6,362,268	6,341,351
Community Environment	1,859,818	2,099,904	1,936,789	1,891,588
Basic Utility Services	2,522,124	2,643,767	2,470,103	2,493,836
Transportation	17,519,989	17,664,738	17,026,618	16,939,123
Interest and Fiscal Charges	1,350,395	1,214,403	1,249,396	1,273,441
<i>Total Governmental Activities Expenses</i>	<u>64,137,966</u>	<u>43,646,263</u>	<u>65,274,416</u>	<u>62,069,034</u>
Business-Type Activities				
Sanitary Sewer	7,689,272	7,798,760	6,676,899	6,261,417
<i>Total Business-Type Activities Expenses</i>	<u>7,689,272</u>	<u>7,798,760</u>	<u>6,676,899</u>	<u>6,261,417</u>
<i>Total Primary Government Program Expenses</i>	<u>71,827,238</u>	<u>51,445,023</u>	<u>71,951,315</u>	<u>68,330,451</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(47,334,092)	(30,274,315)	(50,447,890)	(51,042,012)
Business-Type Activities	1,692,108	1,189,741	2,585,657	2,468,852
<i>Total Primary Government Net Expense</i>	<u>(45,641,984)</u>	<u>(29,084,574)</u>	<u>(47,862,233)</u>	<u>(48,573,160)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	\$493,796	\$492,537	\$645,521	\$476,160
Other Purposes	6,170,870	6,197,194	5,796,981	5,960,782
Debt Service	3,292,377	3,324,843	2,881,976	2,956,069
Municipal Income Taxes Levied For:				
General Purposes	32,203,784	33,415,106	31,852,287	30,788,610
Other Purposes	3,881,869	4,038,359	3,850,189	3,785,956
Other Local Taxes Levied For:				
Hotel Taxes	101,180	176,880	171,499	181,160
Permissive Motor Vehicle Taxes	347,590	355,213	368,801	357,108
Franchise Taxes	721,489	735,328	763,297	760,812
Payments in Lieu of Taxes	2,135,205	2,061,623	1,588,960	1,518,655



**Table 2**

2016	2015	2014	2013	2012	2011
\$4,636,384	\$4,520,606	\$4,392,450	\$4,345,550	\$4,302,219	\$5,530,388
27,112,686	24,419,872	25,052,042	22,032,268	21,838,362	21,516,765
665,050	633,105	599,730	609,757	588,830	601,590
6,147,676	5,795,150	5,790,696	5,579,473	5,436,655	5,748,672
1,737,171	1,555,688	1,721,146	1,573,803	1,718,686	1,746,987
2,577,206	2,372,551	2,450,397	2,310,738	2,047,268	2,076,197
17,172,786	16,398,784	15,952,366	16,510,864	15,681,631	19,356,513
1,507,876	1,694,011	1,853,013	1,966,448	2,103,662	2,339,292
<u>61,556,835</u>	<u>57,389,767</u>	<u>57,811,840</u>	<u>54,928,901</u>	<u>53,717,313</u>	<u>58,916,404</u>
<u>6,800,984</u>	<u>6,885,083</u>	<u>7,150,206</u>	<u>6,502,969</u>	<u>6,714,808</u>	<u>7,068,791</u>
<u>6,800,984</u>	<u>6,885,083</u>	<u>7,150,206</u>	<u>6,502,969</u>	<u>6,714,808</u>	<u>7,068,791</u>
<u>68,357,819</u>	<u>64,274,850</u>	<u>64,962,046</u>	<u>61,431,870</u>	<u>60,432,121</u>	<u>65,985,195</u>
(45,870,832)	(40,618,859)	(36,835,710)	(45,920,981)	(45,302,793)	(45,124,212)
1,833,457	1,826,268	429,979	(368,365)	74,341	(1,305,307)
<u>(44,037,375)</u>	<u>(38,792,591)</u>	<u>(36,405,731)</u>	<u>(46,289,346)</u>	<u>(45,228,452)</u>	<u>(46,429,519)</u>
\$462,717	\$452,976	\$449,300	\$449,334	\$419,991	\$424,295
5,797,533	5,781,880	5,740,574	5,412,835	5,253,644	5,324,748
2,873,745	3,423,949	3,435,946	3,440,487	3,401,469	3,460,320
31,572,460	31,120,903	30,267,292	28,221,681	26,677,393	26,251,391
3,720,687	3,744,688	3,599,013	3,319,369	3,157,012	2,625,174
183,892	166,683	189,728	179,090	181,064	171,572
355,013	338,386	330,566	328,246	324,002	325,245
817,532	810,366	734,772	704,713	706,163	645,974
1,443,717	2,149,150	1,377,939	1,490,423	866,597	848,939

(Continued)

## City of Strongsville, Ohio

*Changes in Net Position (continued)*  
*Accrual Basis of Accounting*  
***Last Ten Years***

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Grants and Entitlements not Restricted to Specific Programs	3,945,789	1,991,522	1,757,839	1,743,465
Investment Income	1,342,403	1,530,571	907,713	400,429
Gain on Sale of Capital Assets	27,365	431,501	42,671	1,600
All Other Revenue	1,055,299	51,003	125,429	378,948
Transfers	-	106,496	1,587,555	-
<i>Total Governmental Activities</i>	<u>55,719,016</u>	<u>54,908,176</u>	<u>52,340,718</u>	<u>49,309,754</u>
Business-Type Activities				
Investment Income	38,628	333,766	278,014	143,083
Gain on Sale of Capital Assets	-	-	9,475	1,600
All Other Revenue	530,500	-	-	-
Transfers	-	(106,496)	(1,587,555)	-
<i>Total Business-Type Activities Expenses</i>	<u>569,128</u>	<u>227,270</u>	<u>(1,300,066)</u>	<u>144,683</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>56,288,144</u>	<u>55,135,446</u>	<u>51,040,652</u>	<u>49,454,437</u>
<b>Change in Net Position</b>				
Governmental Activities	8,384,924	24,633,861	1,892,828	(1,732,258)
Business-Type Activities	<u>2,261,236</u>	<u>1,417,011</u>	<u>1,285,591</u>	<u>2,613,535</u>
<i>Total Primary Government Change in Net Position</i>	<u>\$10,646,160</u>	<u>\$26,050,872</u>	<u>\$3,178,419</u>	<u>\$881,277</u>

**Table 2**

2016	2015	2014	2013	2012	2011
1,955,574	2,074,097	2,215,056	2,638,081	3,376,078	3,673,797
344,358	85,319	158,257	107,997	143,795	174,298
73,908	27,015	3,453	12,456	104,369	-
10,270	85,582	94,390	71,101	725	4,708
-	-	-	-	-	-
<u>49,611,406</u>	<u>50,260,994</u>	<u>48,596,286</u>	<u>46,375,813</u>	<u>44,612,302</u>	<u>43,930,461</u>
114,232	45,513	49,557	42,687	26,220	39,837
2,575	30,000	75,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>116,807</u>	<u>75,513</u>	<u>124,557</u>	<u>42,687</u>	<u>26,220</u>	<u>39,837</u>
<u>49,728,213</u>	<u>50,336,507</u>	<u>48,720,843</u>	<u>46,418,500</u>	<u>44,638,522</u>	<u>43,970,298</u>
3,740,574	9,642,135	11,760,576	454,832	(690,491)	(1,193,751)
<u>1,950,264</u>	<u>1,901,781</u>	<u>554,536</u>	<u>(325,678)</u>	<u>100,561</u>	<u>(1,265,470)</u>
<u>\$5,690,838</u>	<u>\$11,543,916</u>	<u>\$12,315,112</u>	<u>\$129,154</u>	<u>(\$589,930)</u>	<u>(\$2,459,221)</u>

## City of Strongsville, Ohio

*Fund Balances, Governmental Funds  
Modified Accrual Basis of Accounting  
Last Ten Years*

	2020	2019	2018	2017
<b>General Fund</b>				
Nonspendable	\$213,858	\$169,730	\$121,553	\$114,798
Committed	5,064,478	5,130,224	4,038,704	3,538,704
Assigned	-	-	-	705,747
Unassigned	18,692,308	15,575,515	13,328,083	12,659,698
Total General Fund	<u>23,970,644</u>	<u>20,875,469</u>	<u>17,488,340</u>	<u>17,018,947</u>
<b>All Other Governmental Funds</b>				
Nonspendable	967,325	936,029	656,730	516,634
Restricted	25,741,309	22,996,655	15,522,801	14,549,749
Committed	4,468,182	3,332,150	2,993,329	3,913,077
Unassigned (Deficit)	<u>(36,248)</u>	<u>(35,728)</u>	<u>(34,815)</u>	<u>(26,599)</u>
Total All Other Governmental Funds	<u>31,140,568</u>	<u>27,229,106</u>	<u>19,138,045</u>	<u>18,952,861</u>
<b>Total Governmental Funds</b>	<u><u>\$55,111,212</u></u>	<u><u>\$48,104,575</u></u>	<u><u>\$36,626,385</u></u>	<u><u>\$35,971,808</u></u>

**Table 3**

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$107,683	\$108,813	\$99,871	\$100,391	\$57,252	\$87,347
3,241,578	2,648,793	2,183,404	2,008,568	1,587,387	1,000,000
-	111,677	-	-	174,133	93,058
<u>13,079,275</u>	<u>12,479,133</u>	<u>14,588,071</u>	<u>14,567,182</u>	<u>13,929,851</u>	<u>11,754,185</u>
<u>16,428,536</u>	<u>15,348,416</u>	<u>16,871,346</u>	<u>16,676,141</u>	<u>15,748,623</u>	<u>12,934,590</u>
534,502	690,260	709,213	511,679	594,322	788,206
14,259,818	13,162,251	11,780,476	7,906,906	6,342,091	7,100,443
3,203,686	2,693,862	2,059,505	2,400,891	2,770,345	2,772,189
<u>(602,713)</u>	<u>(541,729)</u>	<u>(2,958,156)</u>	<u>(2,443,025)</u>	<u>(4,083,178)</u>	<u>(5,496,105)</u>
<u>17,395,293</u>	<u>16,004,644</u>	<u>11,591,038</u>	<u>8,376,451</u>	<u>5,623,580</u>	<u>5,164,733</u>
<u>\$33,823,829</u>	<u>\$31,353,060</u>	<u>\$28,462,384</u>	<u>\$25,052,592</u>	<u>\$21,372,203</u>	<u>\$18,099,323</u>

## City of Strongsville, Ohio

*Changes in Fund Balances, Governmental Funds  
Modified Accrual Basis of Accounting  
Last Ten Years*

	2020	2019	2018	2017
<b>Revenues</b>				
Municipal Income Taxes	\$36,289,026	\$37,780,744	\$35,922,033	\$35,508,157
Property Taxes	9,887,623	9,969,967	9,385,659	9,342,313
Hotel Taxes	101,180	176,880	171,499	181,160
Permissive Motor Vehicle Taxes	347,590	355,213	368,801	357,108
Franchise Taxes	719,251	734,801	821,338	768,183
Payment in Lieu of Taxes	2,135,205	2,061,623	1,588,960	1,518,655
Intergovernmental	13,106,766	5,488,144	4,477,954	5,170,025
Special Assessments	691	8,335	35,255	35,257
Charges for Services	4,439,257	6,519,803	5,745,850	5,520,668
Fees, Licenses and Permits	1,377,298	1,300,801	1,103,120	1,285,770
Fines and Forfeitures	445,856	910,745	822,432	741,510
Contributions and Donations	68,990	136,698	5,928	27,550
Interest	1,342,403	1,530,571	907,713	406,089
All Other Revenue	1,320,842	487,216	425,948	680,910
<i>Total Revenues</i>	<u>71,581,978</u>	<u>67,461,541</u>	<u>61,782,490</u>	<u>61,543,355</u>
<b>Expenditures</b>				
Current:				
General Government	4,320,530	4,467,359	4,226,972	3,994,347
Security of Persons and Property	26,612,300	26,799,086	25,135,908	24,593,883
Public Health Services	738,978	706,303	672,152	659,197
Leisure Time Activities	3,569,680	5,286,112	5,106,328	4,973,993
Community Environment	1,699,698	1,755,432	1,711,024	1,683,220
Basic Utility Services	2,522,124	2,643,767	2,470,103	2,493,836
Transportation	10,062,039	9,630,120	9,510,424	9,441,966
Capital Outlay	14,540,916	7,560,177	8,263,845	7,598,212
Debt Service:				
Principal Retirement	9,083,964	2,888,252	2,832,082	2,789,195
Interest and Fiscal Charges	1,130,312	1,211,626	1,229,461	1,256,511
Bond Issuance Costs	233,119	55,211	55,321	34,959
Advance Refunding Escrow	-	-	-	-
<i>Total Expenditures</i>	<u>74,513,660</u>	<u>63,003,445</u>	<u>61,213,620</u>	<u>59,519,319</u>

**Table 4**

2016	2015	2014	2013	2012	2011 (1)
\$35,486,019	\$34,299,444	\$33,037,551	\$31,293,787	\$29,472,936	\$28,203,761
9,305,928	9,483,617	9,693,836	9,370,727	9,114,409	9,327,017
183,892	166,683	189,728	179,090	181,064	171,572
355,013	338,386	330,566	328,246	324,002	325,245
678,934	810,366	734,772	764,513	646,363	645,974
1,443,717	2,149,150	1,377,939	1,490,423	866,597	848,939
5,446,959	5,238,151	10,503,164	5,801,751	5,818,163	9,660,513
130,257	125,257	216,197	201,198	196,199	181,198
5,554,194	5,344,116	4,552,341	4,128,191	4,412,698	4,270,678
1,525,339	1,346,835	1,321,085	897,119	810,323	829,427
738,480	727,321	687,548	594,025	687,176	575,280
4,500	10,060	94,053	43,645	36,375	1,744,177
344,358	85,319	158,257	107,997	143,795	174,298
250,477	322,370	300,580	346,455	226,958	259,071
<u>61,448,067</u>	<u>60,447,075</u>	<u>63,197,617</u>	<u>55,547,167</u>	<u>52,937,058</u>	<u>57,217,150</u>
4,402,801	4,377,994	4,026,332	4,264,294	4,098,422	4,684,119
23,883,179	23,275,603	22,038,035	20,847,287	20,813,310	20,322,032
653,314	634,356	619,899	609,538	587,350	606,142
5,237,825	5,168,978	4,883,317	4,910,785	4,737,621	5,412,647
1,632,152	1,584,455	1,508,060	1,573,280	1,714,586	1,716,758
2,577,206	2,374,351	2,450,397	2,310,738	2,047,268	2,076,197
10,154,996	10,023,595	9,228,919	10,187,888	9,168,526	13,710,377
6,742,255	6,379,419	11,826,437	4,218,030	3,277,644	8,128,639
2,578,636	2,455,000	2,460,000	2,190,000	1,245,000	2,315,000
1,304,842	1,529,895	1,682,540	2,007,702	2,095,278	2,336,917
215,624	205,660	234,029	39,212	-	241,499
-	-	-	-	-	1,499,540
<u>59,382,830</u>	<u>58,009,306</u>	<u>60,957,965</u>	<u>53,158,754</u>	<u>49,785,005</u>	<u>63,049,867</u>

(Continued)

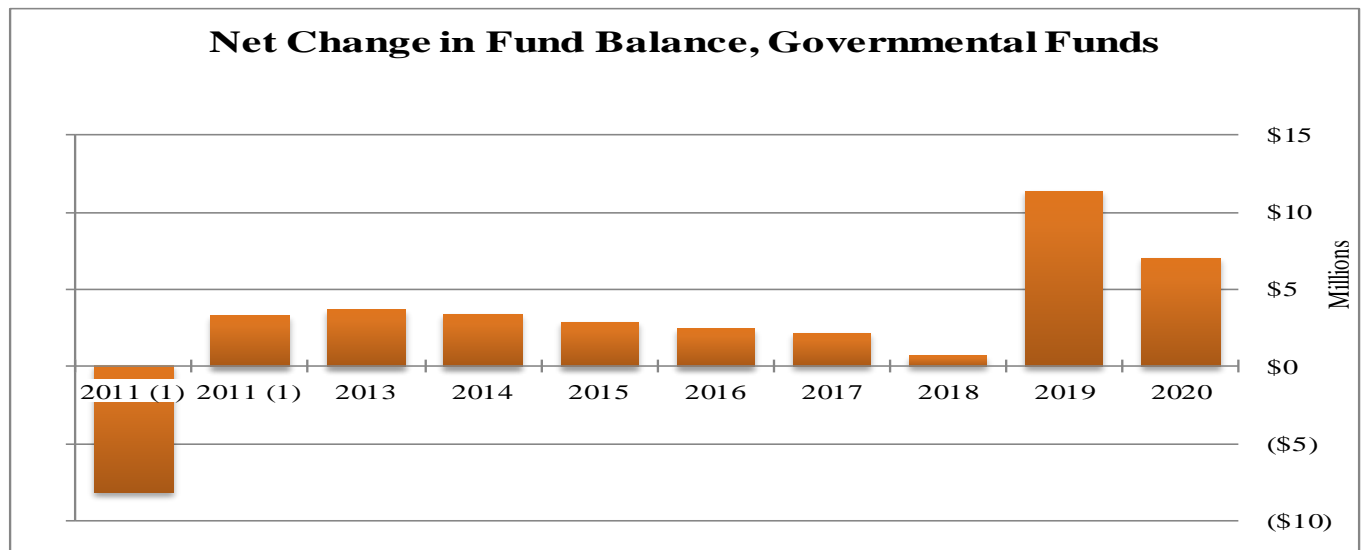
## City of Strongsville, Ohio

### Changes in Fund Balances, Governmental Funds (continued)

#### Modified Accrual Basis of Accounting

#### Last Ten Years

	2020	2019	2018	2017
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,931,682)</u>	<u>4,458,096</u>	<u>568,870</u>	<u>2,024,036</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	121,927	733,957	85,707	51,032
Inception of Capital Lease	-	28,981	-	72,911
General Obligation Bonds Issued	5,500,000	-	-	-
Bond Anticipation Notes	4,000,000	6,100,000	-	-
Refunding Bonds Issued	-	-	-	-
Premium on Debt Issuance	316,392	51,652	-	-
OPWC Loans Issued	-	-	-	-
Payment to Refunded Bond Escrow Account	-	-	-	-
Transfers In	13,632,000	13,932,000	14,212,000	15,317,633
Transfers Out	<u>(13,632,000)</u>	<u>(13,932,000)</u>	<u>(14,212,000)</u>	<u>(15,317,633)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>9,938,319</u>	<u>6,914,590</u>	<u>85,707</u>	<u>123,943</u>
<i>Net Change in Fund Balances</i>	<u><u>\$7,006,637</u></u>	<u><u>\$11,372,686</u></u>	<u><u>\$654,577</u></u>	<u><u>\$2,147,979</u></u>
Debt Service as a Percentage of Noncapital Expenditures	17.0%	7.4%	7.7%	7.8%





**Table 4**

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011 (1)</u>
<u>2,065,237</u>	<u>2,437,769</u>	<u>2,239,652</u>	<u>2,388,413</u>	<u>3,152,053</u>	<u>(5,832,717)</u>
99,562	87,960	168,812	85,341	120,827	54,159
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,480,000	7,635,000	9,485,000	-	-	10,735,000
1,937,003	332,458	259,448	-	-	734,553
-	175,888	790,207	1,206,635	-	-
(18,111,033)	(7,778,399)	(9,533,327)	-	-	(13,875,000)
14,533,064	15,424,345	15,620,252	12,107,592	10,461,099	15,045,506
<u>(14,533,064)</u>	<u>(15,424,345)</u>	<u>(15,620,252)</u>	<u>(12,107,592)</u>	<u>(10,461,099)</u>	<u>(15,045,506)</u>
<u>405,532</u>	<u>452,907</u>	<u>1,170,140</u>	<u>1,291,976</u>	<u>120,827</u>	<u>(2,351,288)</u>
<u>\$2,470,769</u>	<u>\$2,890,676</u>	<u>\$3,409,792</u>	<u>\$3,680,389</u>	<u>\$3,272,880</u>	<u>(8,184,005)</u>
7.4%	7.7%	8.4%	8.6%	7.2%	8.6%

## City of Strongsville, Ohio

### Assessed Valuations and Estimated Actual Values of Taxable Property

#### Last Ten Years

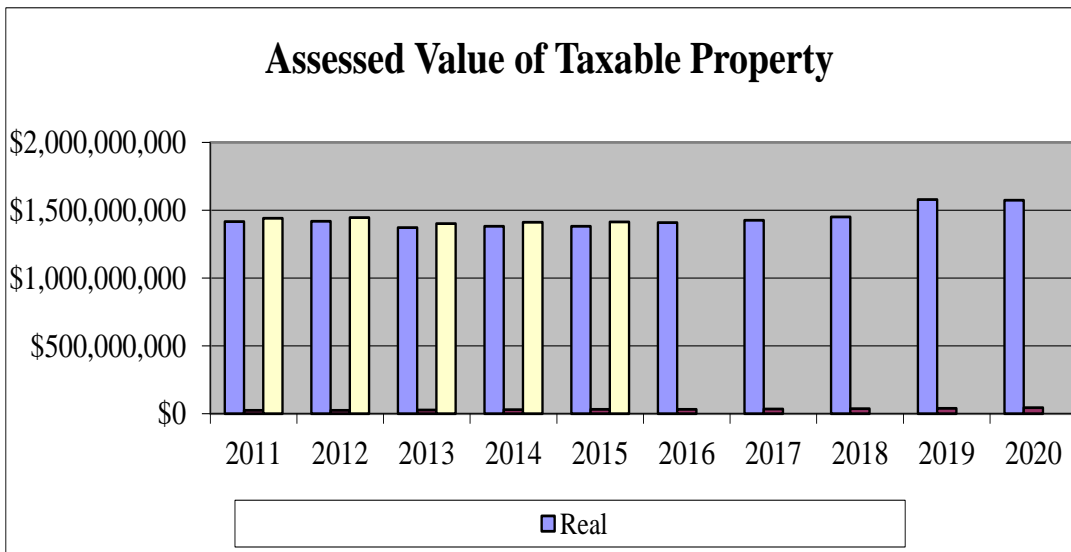
Tax/ Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2019/2020	\$1,236,266,640	\$339,335,320	\$4,501,719,886	\$44,910,880	\$51,035,091
2018/2019	1,225,248,020	354,684,630	4,514,093,286	40,927,940	46,509,023
2017/2018	1,106,011,020	346,733,890	4,150,699,743	38,903,960	44,209,045
2016/2017	1,095,367,250	330,593,700	4,074,174,143	36,084,010	41,004,557
2015/2016	1,082,352,810	326,544,110	4,025,419,771	34,011,790	38,649,761
2014/2015	1,047,149,690	334,314,990	3,947,041,943	33,218,660	37,748,477
2013/2014	1,040,470,570	341,314,550	3,947,957,486	31,573,530	35,877,875
2012/2013	1,034,250,240	338,196,020	3,921,275,029	28,773,280	32,696,909
2011/2012	1,069,394,630	349,705,480	4,054,571,743	26,461,290	30,069,648
2010/2011	1,065,813,650	351,694,900	4,050,024,429	25,230,750	28,671,307

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.

**Table 5**

Total			
Assessed Value	Estimated Actual Value	Ratio	Direct Tax Rate
\$1,620,512,840	\$4,552,754,977	35.59%	\$9.30
1,620,860,590	4,560,602,308	35.54	9.30
1,491,648,870	4,194,908,788	35.56	9.30
1,462,044,960	4,115,178,700	35.53	9.30
1,442,908,710	4,064,069,533	35.50	9.30
1,414,683,340	3,984,790,420	35.50	9.80
1,413,358,650	3,983,835,361	35.48	9.80
1,401,219,540	3,953,971,938	35.44	9.90
1,445,561,400	4,084,641,391	35.39	9.90
1,442,739,300	4,078,695,735	35.37	9.90



## City of Strongsville, Ohio

*Property Tax Rates – Direct and Overlapping Governments  
(Per \$1,000 of Assessed Valuation)*

### ***Last Ten Years***

	Tax Year/ Collection Year 2019/2020	Tax Year/ Collection Year 2018/2019	Tax Year/ Collection Year 2017/2018	Tax Year/ Collection Year 2016/2017
<b>City of Strongsville</b>				
<b>Unvoted Millage</b>				
Debt	\$2.3000	\$2.3000	\$2.3000	\$2.3000
Fire Pension	0.3000	0.3000	0.3000	0.3000
Police Pension	0.3000	0.3000	0.3000	0.3000
<i>Total Unvoted Millage</i>	<u>2.9000</u>	<u>2.9000</u>	<u>2.9000</u>	<u>2.9000</u>
<b>Voted Millage by Levy</b>				
1976 Current Expense	1.5000	1.5000	1.5000	1.5000
1976 Southwest Hospital	1.0000	1.0000	1.0000	1.0000
1976 Sewage	0.0000	0.0000	0.0000	0.0000
2000 Bond	0.0000	0.0000	0.0000	0.0000
2004 Fire	2.0000	2.0000	2.0000	2.0000
2008 Fire	1.5000	1.5000	1.5000	1.5000
2013 Sewage	0.4000	0.4000	0.4000	0.4000
<i>Total Voted Millage</i>	<u>6.4000</u>	<u>6.4000</u>	<u>6.4000</u>	<u>6.4000</u>
<b>Total Millage - City</b>	<u>\$9.3000</u>	<u>\$9.3000</u>	<u>\$9.3000</u>	<u>\$9.3000</u>
<b>Overlapping Rates by Taxing District</b>				
<i>Cuyahoga County</i>	14.0500	14.0500	14.0500	14.0500
<i>Strongsville City School District</i>	87.6800	81.7800	81.7800	81.7800
<i>Polaris Joint Vocational School District</i>	3.0900	3.0900	3.0900	3.0900
<i>Cleveland Metroparks</i>	2.7500	2.7500	2.7500	2.7500
<i>Cuyahoga County Library</i>	2.5000	2.5000	2.5000	2.5000
<i>Cuyahoga County Community College</i>	4.9000	4.5000	4.5000	4.0000
<i>Cleveland-Cuyahoga Port Authority</i>	0.1300	0.1300	0.1300	0.1300
<b>Total Millage - Overlapping Governments</b>	<u>115.1000</u>	<u>108.8000</u>	<u>108.8000</u>	<u>108.3000</u>
<b>Grand Total - All Direct and Overlapping Rates</b>	<u>\$124.4000</u>	<u>\$118.1000</u>	<u>\$118.1000</u>	<u>\$117.6000</u>

**Table 6**

<u>Tax Year/ Collection Year 2015/2016</u>	<u>Tax Year/ Collection Year 2014/2015</u>	<u>Tax Year/ Collection Year 2013/2014</u>	<u>Tax Year/ Collection Year 2012/2013</u>	<u>Tax Year/ Collection Year 2011/2012</u>	<u>Tax Year/ Collection Year 2010/2011</u>
\$2.3000	\$2.3000	\$2.3000	\$2.3000	\$2.3000	\$2.3000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
<u>2.9000</u>	<u>2.9000</u>	<u>2.9000</u>	<u>2.9000</u>	<u>2.9000</u>	<u>2.9000</u>
1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.0000	0.0000	0.0000	0.5000	0.5000	0.5000
0.0000	0.5000	0.5000	0.5000	0.5000	0.5000
2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
0.4000	0.4000	0.4000	0.0000	0.0000	0.0000
<u>6.4000</u>	<u>6.9000</u>	<u>6.9000</u>	<u>7.0000</u>	<u>7.0000</u>	<u>7.0000</u>
<u>\$9.3000</u>	<u>\$9.8000</u>	<u>\$9.8000</u>	<u>\$9.9000</u>	<u>\$9.9000</u>	<u>\$9.9000</u>
14.0500	14.0500	14.0500	13.2200	13.2200	13.3200
81.7800	81.6800	81.6800	81.6800	80.9800	81.1900
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
2.7500	2.7500	2.7500	1.8500	1.8500	1.8500
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
4.0000	3.1000	3.1000	3.1000	3.1000	3.1000
0.1300	0.1300	0.1300	0.1300	0.1300	0.1300
<u>107.6100</u>	<u>106.6100</u>	<u>106.6100</u>	<u>104.8800</u>	<u>104.1800</u>	<u>104.4900</u>
<u>\$116.9100</u>	<u>\$116.4100</u>	<u>\$116.4100</u>	<u>\$114.7800</u>	<u>\$114.0800</u>	<u>\$114.3900</u>

## City of Strongsville, Ohio

### Effective Property Tax Rates – Direct and Overlapping Governments

(Per \$1,000 of Assessed Valuation)

#### ***Last Ten Years***

	Tax Year/ Collection Year 2019/2020	Tax Year/ Collection Year 2018/2019	Tax Year/ Collection Year 2017/2018	Tax Year/ Collection Year 2016/2017
<b>City of Strongsville</b>				
<b>Unvoted Millage</b>				
Debt	\$2.300000	\$2.300000	\$2.300000	\$2.300000
Fire Pension	0.300000	0.300000	0.300000	0.300000
Police Pension	0.300000	0.300000	0.300000	0.300000
<b>Total Unvoted Millage</b>	<b>2.900000</b>	<b>2.900000</b>	<b>2.900000</b>	<b>2.900000</b>
<b>Voted Millage by Levy</b>				
1976 Current Expense	0.255927	0.256269	0.281806	0.281917
1976 Southwest Hospital	0.170618	0.170846	0.187871	0.187945
1976 Sewage	0.000000	0.000000	0.000000	0.000000
2000 Bond	0.000000	0.000000	0.000000	0.000000
2004 Fire	1.765720	1.768088	1.944282	1.945058
2008 Fire	1.324290	1.326066	1.458211	1.458793
2013 Sewage	0.353144	0.353617	0.388856	0.389011
<b>Total Voted Millage</b>	<b>3.869699</b>	<b>3.874886</b>	<b>4.261026</b>	<b>4.262724</b>
<b>Total Millage - City</b>	<b>\$6.769699</b>	<b>\$6.774886</b>	<b>\$7.161026</b>	<b>\$7.162724</b>
<b>Overlapping Rates by Taxing District</b>				
Cuyahoga County	12.801150	12.797318	13.914095	13.880201
Strongsville City School District	43.935475	38.081306	41.015673	41.028811
Polaris Joint Vocational School District	2.685881	2.687887	2.985764	2.984780
Cleveland Metroparks	2.479656	2.482653	2.718302	2.711249
Cuyahoga County Library	2.259417	2.259610	2.475507	2.470717
Cuyahoga County Community College	4.503539	4.102322	4.456854	3.946094
Cleveland-Cuyahoga Port Authority	0.102981	0.102946	0.113078	0.112770
<b>Total Millage - Overlapping Governments</b>	<b>68.768099</b>	<b>62.514042</b>	<b>67.679273</b>	<b>67.134622</b>
<b>Grand Total - All Direct and Overlapping Rates</b>	<b>\$75.537798</b>	<b>\$69.288928</b>	<b>\$74.840299</b>	<b>\$74.297346</b>

**Table 7**

<u>Tax Year/ Collection Year 2015/2016</u>	<u>Tax Year/ Collection Year 2014/2015</u>	<u>Tax Year/ Collection Year 2013/2014</u>	<u>Tax Year/ Collection Year 2012/2013</u>	<u>Tax Year/ Collection Year 2011/2012</u>	<u>Tax Year/ Collection Year 2010/2011</u>
\$2.300000	\$2.300000	\$2.300000	\$2.300000	\$2.300000	\$2.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
<u>2.900000</u>	<u>2.900000</u>	<u>2.900000</u>	<u>2.900000</u>	<u>2.900000</u>	<u>2.900000</u>
0.282211	0.289602	0.289878	0.289707	0.278268	0.277905
0.188141	0.193068	0.193252	0.193138	0.185512	0.185270
0.000000	0.000000	0.000000	0.096569	0.092756	0.092635
0.000000	0.500000	0.500000	0.500000	0.500000	0.500000
1.947094	1.998092	2.000000	2.000000	1.952296	1.949756
1.460320	1.498569	1.500000	1.500000	1.500000	1.500000
0.389418	0.399618	0.400000	0.000000	0.000000	0.000000
<u>4.267184</u>	<u>4.878949</u>	<u>4.883130</u>	<u>4.579414</u>	<u>4.508832</u>	<u>4.505566</u>
\$7.167184	\$7.778949	\$7.783130	\$7.479414	\$7.408832	\$7.405566
13.869781	14.050000	14.050000	13.220000	13.118223	13.186617
41.060653	41.922794	41.854334	41.838769	40.077864	40.254326
2.295968	2.331868	2.331112	2.328529	2.186133	2.182141
2.711903	2.750000	2.750000	1.850000	1.818768	1.810574
2.469462	2.500000	2.500000	2.500000	2.500000	2.500000
3.942787	4.000000	3.100000	3.100000	3.082039	3.076462
0.112676	0.114311	0.113900	0.113492	0.103340	0.102853
<u>66.463230</u>	<u>67.668973</u>	<u>66.699346</u>	<u>64.950790</u>	<u>62.886367</u>	<u>63.112973</u>
<u>\$73.630414</u>	<u>\$75.447922</u>	<u>\$74.482476</u>	<u>\$72.430204</u>	<u>\$70.295199</u>	<u>\$70.518539</u>

## City of Strongsville, Ohio

### Property Tax Levies and Collections

#### Last Ten Years

Tax/ Collection Year	Current Tax Levy (1)	Current Tax Collections (1)	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections (1)
2019/2020	\$13,677,765	\$13,208,385	96.57%	\$151,407	\$13,359,792
2018/2019	13,055,260	12,884,370	98.69	229,993	13,114,363
2017/2018	12,550,407	11,752,980	93.65	251,215	12,004,195
2016/2017	12,170,157	11,802,223	96.98	182,447	11,984,670
2015/2016	11,965,272	11,714,263	97.90	195,162	11,909,425
2014/2015	12,446,731	12,671,814	101.81	196,222	12,868,036
2013/2014	12,500,289	12,020,210	96.16	285,671	12,305,881
2012/2013	11,898,035	11,743,658	98.70	298,151	12,041,809
2011/2012	11,654,737	10,771,927	92.43	487,422	11,259,349
2010/2011	11,570,511	11,092,903	95.87	246,145	11,339,048

Source: Office of the County Fiscal Officer, Cuyahoga County, Ohio

(1) State reimbursement of rollback and homestead exemptions are included along with payments in lieu of taxes from Cuyahoga County.

Note: The County is aware of the requirement to report delinquent tax collections by levy year rather than by collection year. The County's current computer system tracks levy amounts by either current levy or delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. The County is looking at options to provide this information in the future.



**Table 8**

---

Percent of Total Tax Collections To Tax Levy	Accumulated Outstanding Delinquent Taxes (1)	Percentage of Delinquent Taxes to Current Tax Levy
97.68%	\$473,446	3.46%
100.45%	326,024	2.50
95.65	273,105	2.18
98.48	346,740	2.85
99.53	283,367	2.37
103.38	498,285	4.00
98.44	279,297	2.23
101.21	493,092	4.14
96.61	579,463	4.97
98.00	640,974	5.54

# City of Strongsville, Ohio

## Principal Taxpayers – Real Estate Tax

2020 and 2011

Table 9

Taxpayer	2020	
	Real Property Assessed Valuation (1)	Percentage of Real Assessed Valuation
Southpark Mall, LLC.	\$63,653,320	3.93%
Cleveland Electric Illuminating Company	28,850,190	1.78%
Greens of Strongsville, LTD.	9,969,620	0.62%
American Transmission System	9,717,640	0.60%
Vam, LTD.	9,459,720	0.58%
Altenheim Properties, Inc.	9,225,480	0.57%
Cherry Street Village	8,800,930	0.54%
Chestnut Lake Apartments	8,235,710	0.51%
Polo Club Apartments, LLC.	7,304,290	0.45%
AIC Income Dund 1300 Darice LLC.	6,715,390	0.41%
<b>Total</b>	<b>\$161,932,290</b>	<b>9.99 %</b>
<b>Total Assessed Valuation</b>	<b>\$1,620,512,840</b>	
Taxpayer	2011	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Southpark Mall, LLC	\$65,745,630	4.56 %
Cleveland Electric Illuminating Company	20,722,740	1.44
Vam, LTD.	12,512,750	0.87
Firstcal Industrial 2 Acquisition	11,704,760	0.81
Greens of Strongsville, LTD.	8,858,510	0.61
Cherry Street Village	7,972,310	0.55
Polo Club Apartments, LLC.	7,275,880	0.50
Chestnut Lake Apartments	6,627,620	0.46
Wal-Mart Real Estate	5,915,560	0.41
Ohio Commerce Center Investments	5,250,000	0.36
<b>Total</b>	<b>\$152,585,760</b>	<b>10.58 %</b>
<b>Total Assessed Valuation</b>	<b>\$1,442,739,300</b>	

**Source:** Office of the County Fiscal Officer, Cuyahoga County, Ohio

(1) The amounts presented represent the assessed values upon which 2020 collections were based.

# City of Strongsville, Ohio

## Income Tax Revenue Base and Collections (Cash Basis)

### Last Ten Years

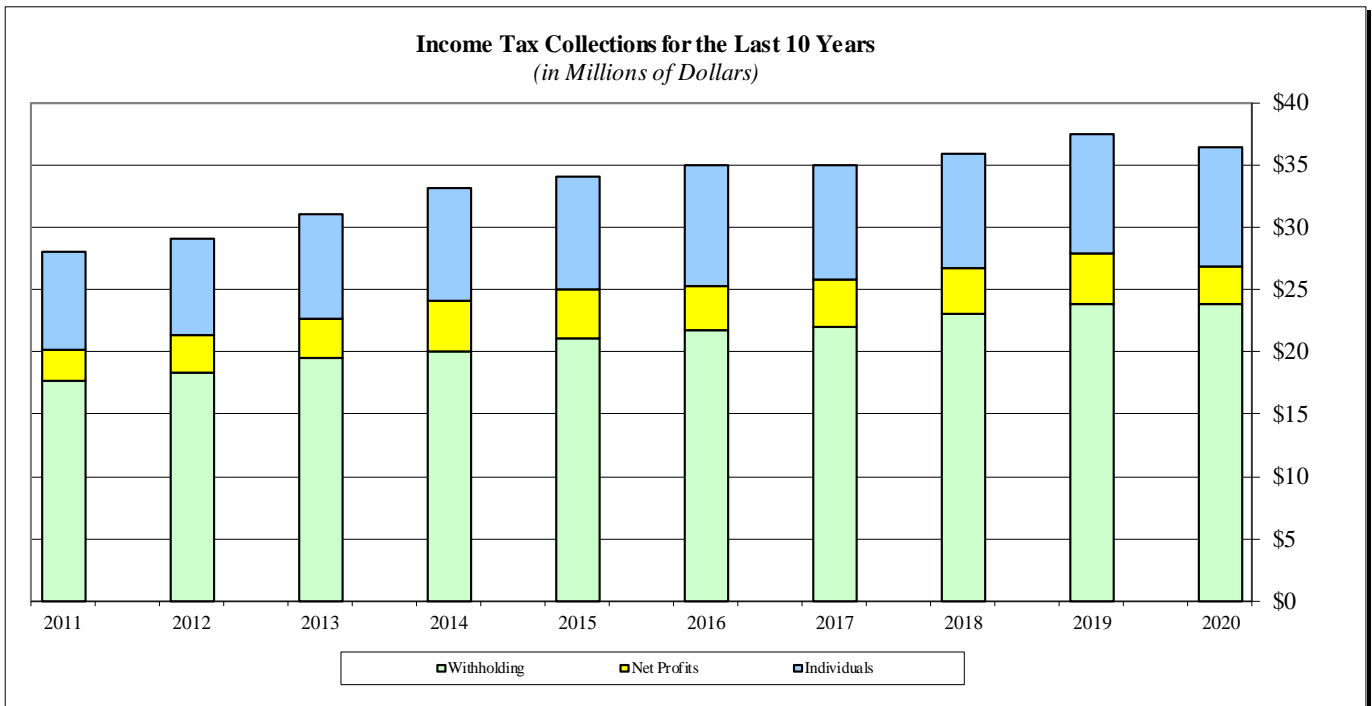
**Table 10**

Year	Tax Rate	Total Tax Collected	Taxes from Withholding	Percentage of Taxes from Withholding	Taxes From (1) Net Profits	Percentage of Taxes from Net Profits	Taxes (2) From Individuals	Percentage of Taxes from Individuals
2020	2.00 %	\$ 36,506,729	\$ 23,870,404	65.39 %	\$ 3,053,248	8.36 %	\$ 9,583,077	26.25 %
2019	2.00	37,527,271	23,817,324	63.47	4,049,310	10.79	9,660,637	25.74
2018	2.00	35,967,263	23,027,853	64.02	3,740,238	10.40	9,199,172	25.58
2017	2.00	35,016,752	22,036,294	62.93	3,772,521	10.77	9,220,336	26.33
2016	2.00	35,005,722	21,688,802	61.96	3,590,509	10.26	9,767,237	27.90
2015	2.00	34,119,630	21,137,392	61.95	3,895,502	11.42	9,073,069	26.59
2014	2.00	33,135,341	20,051,546	60.52	4,014,117	12.11	9,073,130	27.38
2013	2.00	31,191,054	19,471,624	62.43	3,145,297	10.07	8,476,590	27.18
2012	2.00	29,074,716	18,295,799	62.93	3,061,535	10.52	7,799,846	26.83
2011	2.00	28,016,156	17,701,146	63.18	2,484,732	8.87	7,830,278	27.95

Source: Regional Income Tax Agency (RITA)

- (1) Includes State of Ohio collections of Municipal Net Profit Tax and Municipal Electric Light Tax.
- (2) City implemented an Income Tax Credit Reduction from 100% to 75%, effective April 1, 2004.

Note: The City is prohibited by statute from presenting information regarding individual taxpayers.



# City of Strongsville, Ohio

## Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita

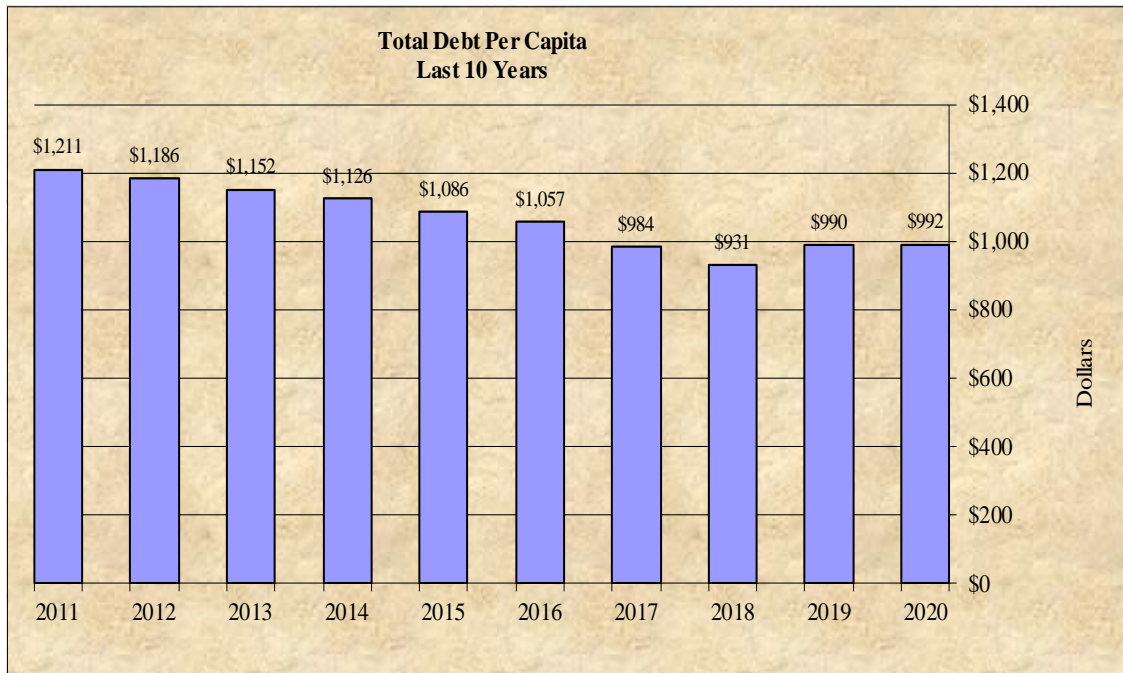
### Last Ten Years

**Table 11**

Year	Governmental Activities					Business-Type Activities			Total Debt	Percentage of Personal Income	Per Capita
	General Obligation Bonds (1)	Special Assessment Bonds	Long-term Notes Payable (1)	OPWC Loans	Capital Leases	General Obligation Bonds	OWDA Loans	OPWC Loans			
2020	\$36,645,702	\$0	\$4,019,615	\$1,629,550	\$17,943	\$0	\$1,231,910	\$864,032	\$44,408,752	2.86%	\$992
2019	34,012,173	0	6,130,582	1,738,186	23,271	0	1,504,035	913,405	44,321,652	2.46	990
2018	37,050,667	0	0	1,846,822	18,906	0	1,765,080	962,778	41,644,253	2.68	931
2017	40,019,957	25,000	0	1,955,458	37,352	0	2,015,507	0	44,053,274	2.84	984
2016	42,911,314	50,000	0	2,064,094	0	0	2,255,754	0	47,281,162	3.05	1,057
2015	43,775,829	170,000	0	2,172,730	0	0	2,486,245	0	48,604,804	3.03	1,086
2014	45,383,015	285,000	0	1,996,842	0	0	2,707,382	0	50,372,239	3.25	1,126
2013	46,745,489	490,000	0	1,206,635	0	210,000	2,919,553	0	51,571,677	3.32	1,152
2012	48,863,378	680,000	0	0	0	415,000	3,123,128	0	53,081,506	3.42	1,186
2011	50,041,267	865,000	0	0	0	615,000	2,650,708	0	54,171,975	3.49	1,211

Note: Population and Personal Income data are presented on page S34.

(1) - The general obligation bonds include the unamortized premiums.



## City of Strongsville, Ohio

*Ratio of Net General Obligation Bonded Debt to Estimated Actual Value and Net Bonded Debt Per Capita Last Ten Years*

**Table 12**

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	Gross Bonded Debt (3)	Accumulated Resources Restricted For Repayment	Net General Bonded Debt	Ratio of Net General Bonded Debt to Estimated Actual Value of Taxable Property	Net Bonded Debt Per Capita
2020	44,750	\$4,552,754,977	\$36,645,702	(\$5,333,653)	\$31,312,049	0.69 %	\$699.71
2019	44,750	4,560,602,308	34,012,173	(4,440,553)	29,571,620	0.65	660.82
2018	44,750	4,194,908,788	37,050,667	(3,848,778)	33,201,889	0.79	741.94
2017	44,750	4,115,178,700	40,019,957	(2,848,330)	37,171,627	0.90	830.65
2016	44,750	4,064,069,533	42,911,314	(3,418,188)	39,493,126	0.97	882.53
2015	44,750	3,984,790,420	43,775,829	(2,468,996)	41,306,833	1.04	923.06
2014	44,750	3,983,835,361	45,383,015	(2,217,961)	43,165,054	1.08	964.58
2013	44,750	3,953,971,938	46,955,489	(2,402,178)	44,553,311	1.13	995.60
2012	44,750	4,084,641,391	49,278,378	(2,383,528)	46,894,850	1.15	1,047.93
2011	44,750	4,078,695,735	50,656,267	(3,487,204)	47,169,063	1.16	1,054.06

**Sources:**

- (1) U. S. Bureau of Census, Census of Population.
- (2) Office of the County Fiscal Officer, Cuyahoga County, Ohio
- (3) Includes all general obligation bonded debt with the exception of Special Assessment debt and includes unamortized premiums.

# City of Strongsville, Ohio

## Computation of Direct and Overlapping Debt

December 31, 2020

Table 13

Jurisdiction	Governmental Activities Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City
<b>Direct - City of Strongsville</b>			
General Obligation Bonds (2)	\$36,645,702	100.00%	\$36,645,702
Long-term Notes Payable (2)	\$4,019,615	100.00%	4,019,615
Ohio Public Works Loans	1,629,550	100.00%	1,629,550
Capital leases	17,943	100.00%	17,943
<i>Total Direct Debt</i>	42,312,810		42,312,810
<b>Overlapping</b>			
Strongsville City School District	71,396,054	99.70%	71,184,116
Cuyahoga County	245,120,000	5.30%	13,003,056
Cuyahoga County Community College	207,010,000	5.30%	10,981,408
<i>Total Overlapping Debt</i>	523,526,054		95,168,580
Total	\$565,838,864		\$137,481,390

**Source:** Office of the County Fiscal Officer, Cuyahoga County, Ohio

(1) Percentages were determined by dividing each overlapping subdivision's assessed valuation within the City by its total assessed valuation.

(2) includes the unamortized premiums.



# City of Strongsville, Ohio

## Legal Debt Margin

### Last Ten Years

	2020	2019	2018	2017
Total Assessed Property Value	<u>\$1,620,512,840</u>	<u>\$1,620,860,590</u>	<u>\$1,491,648,870</u>	<u>\$1,462,044,960</u>
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	<u>170,153,848</u>	<u>170,190,362</u>	<u>156,623,131</u>	<u>153,514,721</u>
Debt Outstanding:				
General Obligation Bonds (net)-Governmental Activities	\$36,645,702	\$34,012,173	\$37,050,667	\$40,019,957
General Obligation Bonds-Business Type Activities	0	0	0	0
Special Assessment Bonds	0	0	0	25,000
Bond Anticipation Notes (net)	8,139,720	6,130,582	5,633,444	2,115,729
OPWC Loans	2,493,582	2,651,591	2,809,600	1,955,458
OWDA Loans	1,231,910	1,504,035	1,765,080	2,015,507
Total Gross Indebtedness	<u>48,510,914</u>	<u>44,298,381</u>	<u>47,258,791</u>	<u>46,131,651</u>
Less:				
General Obligation Bonds-Business Type Activities	0	0	0	0
Special Assessment Bonds	0	0	0	(25,000)
OPWC Loans	(2,493,582)	(2,651,591)	(2,809,600)	(1,955,458)
OWDA Loans	(1,231,910)	(1,504,035)	(1,765,080)	(2,015,507)
General Obligation Bond Retirement Fund Balance	<u>(3,314,747)</u>	<u>(2,740,189)</u>	<u>(2,305,779)</u>	<u>(2,123,783)</u>
Total Net Debt Applicable to Debt Limit	<u>41,470,675</u>	<u>37,402,566</u>	<u>40,378,332</u>	<u>40,011,903</u>
Legal Debt Margin Within 10 ½ % Limitations	<u>\$128,683,173</u>	<u>\$132,787,796</u>	<u>\$116,244,799</u>	<u>\$113,502,818</u>
Legal Debt Margin as a Percentage of the Debt Limit	75.63%	78.02%	74.22%	73.94%
Unvoted Debt Limitation (5 ½ % of Assessed Valuation)	<u>\$89,128,206</u>	<u>\$89,147,332</u>	<u>\$82,040,688</u>	<u>\$80,412,473</u>
Total Gross Indebtedness	48,510,914	44,298,381	47,258,791	46,131,651
Less:				
Voted General Obligation Bonds	0	0	0	0
General Obligation Bonds-Business Type Activities	0	0	0	0
Special Assessment Bonds	0	0	0	(25,000)
OPWC Loans	(2,493,582)	(2,651,591)	(2,809,600)	(1,955,458)
OWDA Loans	(1,231,910)	(1,504,035)	(1,765,080)	(2,015,507)
General Obligation Bond Retirement Fund Balance	<u>(3,314,747)</u>	<u>(2,740,189)</u>	<u>(2,305,779)</u>	<u>(2,123,783)</u>
Net Debt Within 5 ½ % Limitations	<u>41,470,675</u>	<u>37,402,566</u>	<u>40,378,332</u>	<u>40,011,903</u>
Unvoted Legal Debt Margin Within 5 ½ % Limitations	<u>\$47,657,531</u>	<u>\$51,744,766</u>	<u>\$41,662,356</u>	<u>\$40,400,570</u>
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	53.47%	58.04%	50.78%	50.24%

Source: City Financial Records



**Table 14**

2016	2015	2014	2013	2012	2011
<u>\$1,442,908,710</u>	<u>\$1,414,683,340</u>	<u>\$1,413,357,650</u>	<u>\$1,401,219,540</u>	<u>\$1,445,561,400</u>	<u>\$1,442,739,300</u>
151,505,415	148,541,751	148,402,553	147,128,052	151,783,947	151,487,627
\$42,911,314	\$42,138,543	\$44,316,084	\$46,402,039	\$48,476,997	\$49,524,838
0	0	0	210,000	415,000	615,000
50,000	170,000	285,000	490,000	680,000	865,000
1,914,735	1,814,445	2,971,206	5,128,534	5,480,914	7,716,240
2,064,094	2,172,730	1,996,842	1,206,635	0	0
<u>2,255,754</u>	<u>2,486,245</u>	<u>2,707,382</u>	<u>2,919,553</u>	<u>3,123,128</u>	<u>2,650,708</u>
49,195,897	48,781,963	52,276,514	56,356,761	58,176,039	61,371,786
0	0	0	(210,000)	(415,000)	(615,000)
(50,000)	(170,000)	(285,000)	(490,000)	(680,000)	(865,000)
(2,064,094)	(2,172,730)	(1,996,842)	(1,206,635)	0	0
(2,255,754)	(2,486,245)	(2,707,382)	(2,919,553)	(3,123,128)	(2,650,708)
<u>(2,709,095)</u>	<u>(1,717,453)</u>	<u>(891,164)</u>	<u>(316,301)</u>	<u>0</u>	<u>0</u>
42,116,954	42,235,535	46,396,126	51,214,272	53,957,911	57,241,078
<u>\$109,388,461</u>	<u>\$106,306,216</u>	<u>\$102,006,427</u>	<u>\$95,913,780</u>	<u>\$97,826,036</u>	<u>\$94,246,549</u>
72.20%	71.57%	68.74%	65.19%	64.45%	62.21%
<u>\$79,359,979</u>	<u>\$77,807,584</u>	<u>\$77,734,671</u>	<u>\$77,067,075</u>	<u>\$79,505,877</u>	<u>\$79,350,662</u>
49,195,897	48,781,963	52,276,514	56,356,761	58,176,039	61,371,786
0	0	0	0	0	0
0	0	0	(210,000)	(415,000)	(615,000)
(50,000)	(170,000)	(285,000)	(490,000)	(680,000)	(865,000)
(2,064,094)	(2,172,730)	(1,996,842)	(1,206,635)	0	0
(2,255,754)	(2,486,245)	(2,707,382)	(2,919,553)	(3,123,128)	(2,650,708)
<u>(2,709,095)</u>	<u>(1,717,453)</u>	<u>(891,164)</u>	<u>(316,301)</u>	<u>0</u>	<u>0</u>
42,116,954	42,235,535	46,396,126	51,214,272	53,957,911	57,241,078
<u>\$37,243,025</u>	<u>\$35,572,049</u>	<u>\$31,338,545</u>	<u>\$25,852,803</u>	<u>\$25,547,966</u>	<u>\$22,109,584</u>
46.93%	45.72%	40.31%	33.55%	32.13%	27.86%

# City of Strongsville, Ohio

## Demographic and Economic Statistics

### Last Ten Years

Year	Population (1)	Total Personal Income (5)	Personal Income Per Capita (1)	Median Household Income (1)	Median Age (1)	Educational Attainment: Bachelor's Degree or Higher (1)
2020	44,750	\$1,551,393,000	\$34,668	\$78,745	44.2	40.70%
2019	44,750	1,551,393,000	34,668	78,745	44.2	40.70%
2018	44,750	1,551,393,000	34,668	78,745	44.2	40.70%
2017	44,750	1,551,393,000	34,668	78,745	44.2	40.70%
2016	44,750	1,551,393,000	34,668	78,745	44.2	40.70%
2015	44,750	1,551,393,000	34,668	78,745	44.2	40.70%
2014	44,750	1,551,393,000	34,668	78,745	44.2	40.70%
2013	44,750	1,551,393,000	34,668	78,745	44.2	40.70%
2012	44,750	1,551,393,000	34,668	78,745	44.2	40.70%
2011	44,750	1,551,393,000	34,668	78,745	44.2	40.70%

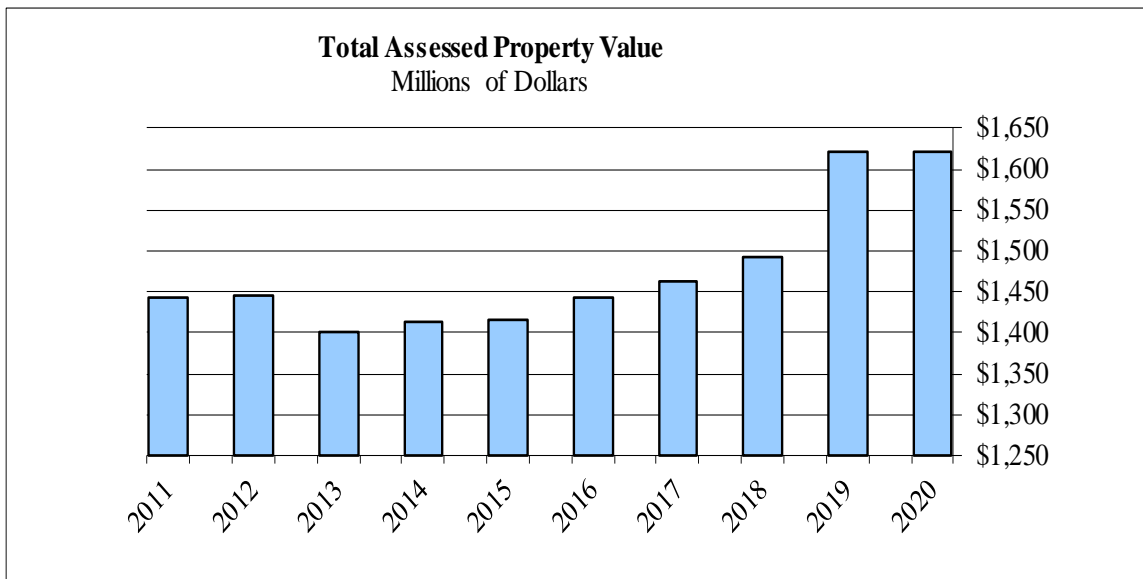
(1) **Source:** 2010 U. S. Census

(2) **Source:** Treasurer's Office, Strongsville City School District

(3) **Source:** U.S. Department of Labor/Bureau of Labor Statistics.

(4) **Source:** Office of the County Fiscal Officer, Cuyahoga County, Ohio

(5) Computation of per capita personal income multiplied by population



**Table 15**

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<u>School Enrollment (2)</u>	<u>Cuyahoga County Unemployment Rate (3)</u>	<u>Average Sales Price of Residential Property (4)</u>	<u>Total Assessed Property Value (4)</u>
5,499	8.30%	\$256,200	\$1,620,512,840
5,544	2.70%	231,600	1,620,860,590
5,497	4.00%	221,900	1,491,648,870
5,478	4.80%	216,728	1,462,044,960
5,464	5.30%	207,688	1,442,908,710
5,415	4.00%	203,519	1,414,683,340
5,625	6.00%	192,780	1,413,357,650
5,872	7.20%	196,422	1,401,219,540
6,477	6.60%	185,487	1,445,561,400
6,784	7.10%	180,480	1,442,739,300

# City of Strongsville, Ohio

## Principal Municipal Income Tax Withholders

*Current and Nine Years Ago*

**Table 16**

<b>2020</b>		
Employer	Nature of Activity	Percentage of Total Income Tax
Strongsville Board of Education	Education	2.34%
PNC Bank (formally National City Bank)	Banking Technology Center	2.27%
The Cleveland Clinic Foundation	Outpatient Medical Facility	2.01%
Medical Mutual of Ohio	Healthcare Solutions	1.76%
Union Home Mortgage	Mortgage Lender	1.59%
City of Strongsville	Municipal Government	1.58%
Foundation Software	Construction Software Developer	1.32%
Swagelok Hy-Level Manufacturing	Precision Machine Parts	1.01%
Cintas Corp.	Employee Uniform Services	0.90%
Lamrite West, Inc.	Art Supplies Distributor	0.80%
Total		15.58%

<b>2011</b>		
Employer	Nature of Activity	Percentage of Total Income Tax
Strongsville Board of Education	Education	3.21%
Akzo Nobel Paints, LLC	U.S. Corporate Headquarters - Paint	2.74%
Medical Mutual of Ohio	Healthcare Solutions	2.21%
PNC Bank (formally National City Bank)	Banking Technology Center	1.98%
City of Strongsville	Municipal Government	1.59%
Lamrite West, Inc.	Corporate Headquarters - Art Supplies	1.48%
The Cleveland Clinic Foundation	Outpatient Medical Facility	1.30%
Momentive Performance Material	Producer of Advanced Ceramics	1.05%
PPG Industries, Inc	Powder & Paint Products	0.93%
Swagelok Hy-Level Manufacturing	Precision Machine Parts	0.91%
Total		17.40%

**Source:** Regional Income Tax Agency (RITA)

# City of Strongsville, Ohio

## Full-Time City Employees by Function/Program

### Last Ten Years

**Table 17**

Function/Program	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
Council	2	2	2	2	2	2	2	2	2	2
Mayor's Office	2	2	3	3	3	3	3	3	3	4
Human Resources	2	2	2	2	2	2	2	2	1	1
Finance	4	4	4	4	4	4	4	4	4	5
Law	4	5	5	4	4	4	4	4	4	4
Communication & Technology	4	4	4	4	4	5	5	4	4	4
Mayor's Court	1	1	1	1	1	1	1	0	1	1
Security of Persons and Property										
Police										
Officers and Administration	74	81	82	79	79	79	78	78	76	80
Corrections Officers	9	9	9	9	9	9	8	6	7	7
Dispatchers	37	35	35	28	30	26	19	13	13	13
Fire	62	61	62	60	62	62	59	60	60	65
Public Safety	1	1	1	1	1	1	1	1	1	0
Public Health Services										
Cemetery	1	1	1	1	1	1	1	1	1	1
Leisure Time Activities										
Parks	1	1	1	1	1	1	1	1	1	1
Recreation	15	18	18	17	17	17	16	16	17	17
Senior Services	5	5	5	5	5	5	5	5	5	6
Community Environment										
Building	10	11	11	10	12	11	11	10	10	10
Planning	1	1	1	1	1	1	1	1	1	1
Economic Development	1	1	1	1	1	1	1	1	1	1
Public Service										
Administration	8	8	8	8	7	8	8	8	5	6
Street Maintenance	29	30	33	35	34	33	31	36	36	39
Traffic Control	1	1	1	1	1	1	2	2	2	2
Vehicle Maintenance	6	6	6	5	5	6	6	5	6	6
Basic Utility Services										
Engineering	5	5	5	5	5	5	5	5	5	6
Sanitary Sewer Maintenance	10	10	7	5	6	6	6	6	7	6
Totals:	<u>295</u>	<u>305</u>	<u>308</u>	<u>292</u>	<u>297</u>	<u>294</u>	<u>280</u>	<u>274</u>	<u>273</u>	<u>288</u>

Source: City of Strongsville Finance Department

# City of Strongsville, Ohio

## Operating Indicators by Function/Program

### Last Ten Years

Function/Program	2020	2019	2018	2017
<b>General Government</b>				
<i>Council and Clerk</i>				
Number of Ordinances Passed	131	143	144	168
Number of Resolutions Passed	47	52	45	54
Number of Planning Commission docket items	29	49	68	66
<i>Finance Department</i>				
Agency Ratings - Moody's Financial Services	Aaa	Aaa	Aaa	Aaa
Number of AP checks/ EFT's issued	6,930	6,825	7,333	7,076
Number of W2 Forms	558	676	660	641
Amount of checks written	\$48,937,579	\$38,385,063	\$36,404,743	\$32,665,070
Interest earnings for fiscal year (cash basis)	\$974,206	\$1,447,122	\$985,021	\$630,021
Medical Mutual Premiums: (Medical, Dental, Vision & Rx)				
Over-age Dependents	\$0	\$0	\$0	\$0
Family	\$2,001	\$1,945	\$1,780	\$1,735
Single Employees	\$795	\$773	\$713	\$695
Gross Wages	\$25,858,330	\$27,819,591	\$26,322,595	\$26,104,967
Employer Paid:				
Medicare	\$367,122	\$395,180	\$371,115	\$364,059
Ohio Public Employees Retirement System	\$1,683,969	\$1,939,776	\$1,842,524	\$1,785,577
Police Pension	\$1,334,725	\$1,380,158	\$1,305,418	\$1,264,735
Fire Pension	\$1,419,062	\$1,452,958	\$1,420,214	\$1,395,388
Hospitalization	\$5,581,868	\$5,469,500	\$4,925,746	\$4,729,139
Worker's Compensation	\$0	\$456,500	\$386,100	\$378,400
Unemployment	\$282,852	\$1,407	\$4,941	\$4,681
Group Life Insurance	\$80,910	\$82,960	\$94,859	\$95,125
Total Salaries and Fringes (cash basis)	<u>\$36,608,838</u>	<u>\$38,998,030</u>	<u>\$36,673,512</u>	<u>\$36,122,071</u>
General Fund Receipts (cash basis)	\$39,814,422	\$43,321,159	\$38,536,834	\$37,351,081
General Fund Expenditures (cash basis)	\$39,479,848	\$41,645,387	\$38,500,172	\$37,335,984
General Fund Cash Balances	\$10,204,296 ***	\$9,869,722	\$8,126,489	\$8,089,827
Income Taxes collected by the Regional Income Tax				
Agency (RITA) - period 1 to period 12	\$35,807,094	\$37,248,051	\$35,393,452	\$35,300,644
RITA's Collection Fee - NET of Retainer Refund	** \$494,889	\$482,214	\$481,491	\$526,460
RITA's Collection Fee - Expressed as a percentage of calendar year collections	1.38%	1.29%	1.36%	1.49%
Annual Utility Payments (Cash Basis)				
Electric	\$981,610	\$1,042,513	\$1,045,761	\$1,038,006
Natural Gas	\$108,152	\$123,427	\$144,668	\$124,918
Phone	\$77,622	\$72,915	\$73,898	\$81,605
Cell Phones	\$90,915	\$100,461	\$88,902	\$94,389
Water	\$163,723	\$178,127	\$161,440	\$162,423
Total Utility Payments	<u>\$1,422,022</u>	<u>\$1,517,443</u>	<u>\$1,514,669</u>	<u>\$1,501,341</u>

\* 27 pays occurred in 2015

\*\* Estimate in 2020 only

\*\*\* GASB 84 Restatement

**Table 18**

2016	2015	2014	2013	2012	2011
182	197	191	228	152	166
62	74	60	62	57	49
74	84	70	76	45	38
Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
7,191	7,243	7,170	7,275	7,343	7,433
640	639	594	618	587	594
\$36,826,540	\$38,147,475	\$40,385,721	\$30,598,160	\$29,252,993	\$40,018,865
\$336,541	\$142,766	\$83,661	\$72,810	\$121,284	\$83,575
\$0	\$1,950	\$1,859	\$1,715	\$1,837	\$0
\$1,713	\$1,681	\$1,602	\$1,478	\$1,401	\$1,308
\$686	\$673	\$641	\$592	\$561	\$524
\$25,106,603	\$25,012,798	\$23,177,955	\$22,700,012	\$22,306,968	\$22,210,142
\$346,185	\$343,729	\$317,292	\$305,050	\$292,415	\$282,545
\$1,744,627	\$1,729,856	\$1,554,453	\$1,492,086	\$1,479,969	\$1,467,952
\$1,239,060	\$1,237,406	\$1,185,446	\$1,165,296	\$1,115,057	\$1,110,376
\$1,355,723	\$1,375,160	\$1,286,195	\$1,239,628	\$1,246,260	\$1,243,296
\$4,688,524	\$4,552,840	\$3,797,061	\$3,879,546	\$3,899,236	\$3,877,306
\$343,500	\$338,600	\$280,100	\$243,545	\$555,400	\$526,800
\$1,635	\$340	\$9,112	\$249	\$9,865	\$655
\$91,640	\$88,576	\$77,898	\$72,981	\$79,041	\$81,960
<u>\$34,917,497 *</u>	<u>\$34,679,305</u>	<u>\$31,685,512</u>	<u>\$31,098,393</u>	<u>\$30,984,211</u>	<u>\$30,801,032</u>
\$37,261,231	\$38,685,905	\$36,301,017	\$34,146,487	\$31,973,112	\$30,891,892
\$37,171,921	\$38,493,997	\$36,235,360	\$33,850,798	\$32,137,577	\$30,866,872
\$8,074,730	\$7,985,420	\$7,793,512	\$7,727,855	\$7,432,166	\$7,596,631
\$35,160,565	\$34,171,592	\$33,059,679	\$31,581,039	\$29,429,242	\$27,682,789
\$538,003	\$524,680	\$542,729	\$508,552	\$483,085	\$484,766
1.53%	1.54%	1.64%	1.61%	1.64%	1.75%
\$1,048,147	\$1,031,683	\$975,722	\$928,925	\$931,944	\$980,121
\$110,252	\$130,897	\$170,849	\$142,131	\$122,457	\$177,567
\$85,800	\$90,691	\$83,799	\$96,224	\$89,542	\$113,203
\$71,654	\$80,902	\$106,833	\$93,430	\$96,731	\$92,603
\$182,410	\$203,485	\$119,394	\$161,720	\$150,852	\$152,139
<u>\$1,498,263</u>	<u>\$1,537,658</u>	<u>\$1,456,597</u>	<u>\$1,422,430</u>	<u>\$1,391,526</u>	<u>\$1,515,633</u>

# City of Strongsville, Ohio

## Operating Indicators by Function/Program (continued)

### Last Ten Years

Function/Program	2020	2019	2018	2017
<b>Civil Service</b>				
Number of police entry tests administered	1	0	1	0
Number of fire entry tests administered	1	0	1	0
Number of dispatch entry tests administered	0	1	1	1
Number of police promotional tests administered	1	1	0	0
Number of fire promotional tests administered	1	1	1	1
Number of Police Officers hired from certified lists	4	3	3	5
Number of Fire/Medics hired from certified lists	4	1	4	3
Number of Dispatchers hired from certified lists	4	0	2	2
Number of promotions from police certified lists	2	1	0	8
Number of promotions from fire certified lists	4	2	1	1
<b>Engineer Contracted Services</b>				
Dollar amount of Construction overseen by Engineer	\$10,785,000	\$7,604,192	\$2,512,000	\$6,512,000
<b>Community Environment</b>				
<b>Building Department Indicators</b>				
Construction Permits Issued	169	143	157	220
Estimated Value of Construction	\$75,037,530	\$99,834,270	\$120,728,264	\$61,443,238
Number of permits issued	3,944	3,985	3,630	3,640
Amount of Revenue generated from permits	\$1,685,134	\$1,728,704	\$1,390,835	\$1,864,170
Number of contract registrations issued	1,427	1,413	1,470	1,552
<b>Leisure Time Activities</b>				
<b>Recreation</b>				
Number of Memberships	11,574	13,822	13,848	14,158
Number of Adult Sport League Teams	241	256	280	259
Youth Baseball/Softball Participants	209	1,158	1,259	1,050
Youth Basketball Participants	418	1,875	1,961	1,780
Group Exercise/Spinning Participants	6,878	30,028	29,784	30,526
Youth Day Camp Participants	37	1,287	1,287	1,229
Youth Tennis Lessons	0	37	0	76
Youth Learn to Swim Participants	478	2,034	2,238	2,220
Youth Volleyball Participants	29	270	167	106
<b>Public Health and Welfare</b>				
Cemetery burials	61	72	68	55
Cemetery sale of lots	64	73	62	66
Cemetery receipts	54,975	0	\$52,075	\$56,500
Annual County Board of Health Deduction	\$243,888	\$212,115	\$193,320	\$175,420
Population for County Board of Health (US Census)	44,750	44,750	44,750	44,750
County Board of Health Fee Per Resident	\$5.45	\$4.74	\$4.32	\$3.92



**Table 18**

2016	2015	2014	2013	2012	2011
1	1	0	1	0	1
1	0	0	1	0	1
1	1	0	1	0	0
3	0	0	0	2	0
0	3	1	0	2	3
1	0	0	4	0	0
3	5	0	3	0	0
8	11	9	1	0	0
7	0	0	0	5	0
0	7	0	2	4	2
\$5,125,000	\$5,027,000	\$11,395,000	\$5,575,000	\$3,700,000	\$10,400,000
235	211	187	178	238	227
\$88,779,194	\$64,879,265	\$103,654,033	\$33,262,698	\$23,976,814	\$51,675,210
3,310	3,313	3,116	2,813	3,276	3,057
\$2,117,785	\$1,780,629	\$1,674,506	\$1,155,719	\$1,156,307	\$1,077,020
1,551	1,517	1,367	1,460	1,294	1,407
14,713	14,492	13,099	13,162	13,268	13,823
283	274	253	243	229	239
932	983	1,125	1,207	1,329	1,357
1,697	1,613	1,579	1,447	1,568	1,343
25,725	26,035	29,782	19,735	19,551	18,781
1,395	1,214	1,094	1,016	940	969
54	104	114	106	131	139
2,066	2,337	2,114	1,985	1,980	2,014
152	166	52	0	0	0
54	39	41	54	51	51
62	70	76	74	73	35
\$59,325	\$49,700	\$57,325	\$57,869	\$56,200	\$44,925
\$175,420	\$175,420	\$175,420	\$171,840	\$171,840	\$162,275
44,750	44,750	44,750	44,750	44,750	43,858
\$3.92	\$3.92	\$3.92	\$3.84	\$3.84	\$3.70

# City of Strongsville, Ohio

## Operating Indicators by Function/Program (continued)

### Last Ten Years

Function/Program	2020	2019	2018	2017
<b>Basic Utility Services</b>				
Solid Waste Disposal (tonnage)	22,488	21,620	22,750	21,263
Solid Waste Disposal Costs	\$2,587,590	\$2,474,479	\$2,388,701	\$2,320,890
Recycled Materials (tonnage)	9,272	9,096	10,062	10,255
Recycled Materials as a percentage of Total Waste	29.2%	30.0%	31.0%	33.0%
Number of Residential Units	15,680	15,680	15,680	15,680
Cost per Residential Unit	\$8.30	\$8.03	\$7.78	\$7.56
Landfill Tipping Fee (Per Ton)	\$41.19	\$39.99	\$38.83	\$37.70
<b>Security of Persons &amp; Property</b>				
<i>Police</i>				
Number of traffic citations issued	3,750	5,777	5,944	7,559
Number of parking citations issued	117	285	258	370
Number of criminal arrests	1,027	1,500	2,493	2,953
Number of accident reports completed	542	743	940	916
Part 1 Offenses (major offenses)	894	1,075	795	876
Animal Warden service calls	31	44	469	525
DUI Arrests	57	88	115	152
Prisoners	788	1,562	1,776	1,765
Prisoner meal costs	\$6,163	\$20,779	\$21,480	\$16,670
Motor Vehicle Accidents	1,086	1,695	1,779	1,156
Fatalities from Motor Vehicle Accidents	1	1	0	1
Community Diversion Program Youths	31	50	74	76
Community Diversion Program - community service hours	30	696	1,157	1,419
<i>Fire</i>				
EMS Calls	4,085	4,236	4,330	3,984
EMS Transports	3,303	3,715	3,550	3,234
Utilization Charges				
Resident or Real Property Owner				
BLS with Transport	\$650	\$550	\$550	\$550
ALS I with Transport	\$750	\$650	\$650	\$650
ALS II with Transport	\$900	\$900	\$900	\$900
Per Mile Charge	\$14	\$12	\$12	\$12
Non-Resident				
BLS with Transport	\$650	\$550	\$550	\$550
ALS I with Transport	\$750	\$650	\$650	\$650
ALS II with Transport	\$900	\$900	\$900	\$900
Per Mile Charge	\$14	\$12	\$12	\$12
All Users				
Treatment, No Transport	\$0	\$450	\$450	\$450
Lift Assist	\$0	\$50	\$50	\$50
Ambulance Billing Collections	\$1,098,188	\$1,198,116	\$1,093,647	\$1,006,793
Fire and Service Calls	1,699	2,186	1,836	1,665
Fires with Loss	22	37	24	17
Fires with Losses exceeding \$10K	3	12	10	10
Fire Losses \$	\$189,950	\$1,454,007	\$1,413,050	\$1,077,050
Fire Safety Inspections	1,642	1,162	1,617	1,267
Number of times Mutual Aid given to Fire and EMS	161	160	131	124
Number of times Mutual Aid received for Fire and EMS	90	96	47	71

**Table 18**

2016	2015	2014	2013	2012	2011
22,542	22,720	23,618	22,803	22,681	21,768
\$2,254,273	\$2,123,246	\$2,072,706	\$1,952,676	\$1,940,969	\$1,987,709
9,525	9,949	9,645	8,283	8,553	9,105
30.0%	31.0%	29.0%	27.0%	27.0%	29.0%
15,680	15,680	15,680	15,680	15,680	15,680
\$7.36	\$6.67	\$6.48	\$6.29	\$6.13	\$6.01
\$36.61	\$36.61	\$35.54	\$34.50	\$33.66	\$33.00
4,310	4,326	4,236	3,793	3,304	3,450
490	362	562	377	419	302
1,746	2,147	2,449	2,466	1,916	1,601
994	939	940	937	1,134	1,374
942	972	848	806	1,040	1,080
459	373	354	384	402	441
165	144	218	239	242	354
1,795	1,676	1,441	1,420	1,521	1,219
\$17,441	\$17,737	\$18,761	\$13,706	\$18,294	\$17,922
1,418	1,391	1,439	1,637	1,751	1,865
3	1	1	1	1	0
106	77	76	48	63	98
1,609	889	988	762	700	1,435
3,923	3,837	3,473	3,664	3,560	3,246
3,204	3,172	2,785	2,845	2,795	2,683
\$550	\$450	\$450	\$450	\$450	\$300
\$650	\$600	\$600	\$600	\$600	\$400
\$900	\$750	\$750	\$750	\$750	n/a
\$12	\$10	\$10	\$10	\$10	\$6
\$550	\$450	\$450	\$450	\$450	\$400
\$650	\$600	\$600	\$600	\$600	\$450
\$900	\$750	\$750	\$750	\$750	n/a
\$12	\$10	\$10	\$10	\$10	\$6
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$1,003,354	\$1,040,233	\$789,143	\$940,023	\$993,234	\$937,404
1,489	1,396	1,363	1,424	1,213	630
20	26	34	69	35	79
5	7	5	11	15	6
\$329,836	\$505,326	\$580,996	\$1,100,476	\$1,414,850	\$301,000
1,419	931	1,272	1,076	940	652
98	133	89	40	34	61
40	38	21	22	38	20

# City of Strongsville, Ohio

## Operating Indicators by Function/Program (continued)

### *Last Ten Years*

Function/Program	2020	2019	2018	2017
<b>Transportation</b>				
Street Improvements - asphalt overlay (cubic yds)	3,003	3,914	4,019	4,417
Street Repair (Curbs, aprons, berms, asphalt) (hours)	14,416	17,952	22,992	22,288
Guardrail Repair (hours)	72	360	24	240
Cold Patch (hours)	2,832	1,944	3,240	1,672
Snow & Ice Removal (hours)	2,512	5,080	4,040	3,144
Sewer Crew Calls (hours)	4,712	6,136	5,936	5,752
Sewer Crew Preventive Maintenance (hours)	4,408	2,936	3,760	5,096
Sewer Jet & Vactor (hours)	4,016	4,488	3,456	3,368
Landscaping Stump-Chipper service (hours)	5,104	5,256	5,240	6,192
Leaf collection (hours)	5,528	5,216	6,128	5,336
Holiday Lighting & Special Events setup (hours)	0	728	824	776
Square Repair after Special Events (hours)	0	3,760	4,392	3,984
Equipment & Vehicle Repair (hours)	11,896	13,248	11,976	9,976
Sign Department (hours)	2,080	2,408	2,272	2,264
Park Maintenance (hours)	6,528	7,720	8,656	7,808
Utility Repair (hours)	3,320	4,832	3,784	3,824
Senior Bus Trips (hours)	112	858	743	750
Animal Control (hours)	2,811	2,911	2,857	2,949
Cemetery (hours)	3,048	3,648	3,888	3,848
Miscellaneous Repairs & Maintenance (hours)	2,248	3,000	3,008	2,800
Number of Trees Planted per year	104	141	352	290
Tons of snow melting salt purchased	8,000	11,000	11,000	10,050
Cost of salt purchased	\$560,039	\$578,937	\$417,904	\$293,750
Gallons of snow & ice road pretreatment purchased	33,077	11,450	18,504	40,423
Cost of snow & ice road pretreatment	\$30,100	\$9,962	\$14,431	\$31,530
Unleaded Fuel Average Price per Gallon	\$1.97	\$2.41	\$2.81	\$2.37
Unleaded Fuel Gallons Used	45,341	71,457	86,798	85,377
Cost of Unleaded Fuel Used	\$89,322	\$172,211	\$243,902	\$202,343
Diesel Fuel Average Price per Gallon	\$1.87	\$2.39	\$2.46	\$1.97
Diesel Fuel Gallons Used	54,332	63,572	68,714	65,950
Cost of Diesel Fuel Used	\$101,601	\$151,937	\$169,036	\$129,922

**Table 18**

2016	2015	2014	2013	2012	2011
2,736	2,877	2,372	2,147	2,201	4,183
22,680	20,352	20,212	23,592	25,664	22,881
32	328	24	296	16	16
1,704	1,968	2,440	2,336	1,616	4,948
3,240	6,296	7,392	4,312	3,568	5,416
5,112	5,408	4,156	3,968	3,544	4,088
5,622	6,528	7,324	7,744	14,144	9,152
3,008	1,976	3,168	2,088	1,832	632
6,504	6,872	8,556	7,352	5,944	3,776
5,784	4,408	4,728	4,184	4,048	3,172
728	528	440	416	444	564
6,072	4,656	4,428	4,624	4,648	4,580
9,600	11,504	11,344	10,480	14,403	13,280
1,912	2,288	3,056	3,360	4,439	4,040
7,840	5,632	5,144	5,584	6,560	8,658
3,824	3,376	4,056	5,040	5,344	5,058
902	762	576	528	703	526
2,963	2,921	2,893	2,779	2,869	2,389
5,320	3,728	3,824	3,584	3,272	2,679
2,928	2,400	4,288	2,816	2,376	2,760
283	219	334	434	269	225
8,800	10,500	12,500	6,386	10,622	14,200
\$465,112	\$561,946	\$586,080	\$217,242	\$476,321	\$641,228
9,500	4,500	13,101	18,449	4,708	23,561
\$7,353	\$3,235	\$9,302	\$19,925	\$4,849	\$22,854
\$2.26	\$2.31	\$3.34	\$3.37	\$3.50	\$3.38
88,904	95,223	86,511	84,355	93,470	94,605
\$200,923	\$219,965	\$288,947	\$284,276	\$327,145	\$319,765
\$1.76	\$1.93	\$3.42	\$3.46	\$3.55	\$3.39
67,213	79,838	83,003	73,433	74,380	78,118
\$118,295	\$154,087	\$283,870	\$254,078	\$264,049	\$264,820

# City of Strongsville, Ohio

## Operating Indicators by Function/Program (continued)

### Last Ten Years

Function/Program	2020	2019	2018	2017
<b>Wastewater Department</b>				
Wastewater Treatment Plants Annual Costs	\$2,435,406	\$3,103,851	\$3,645,090	\$2,494,951
Total flow of wastewater treatment plants (Billions of Gallons)	0.706	0.633	0.692	0.740
Average daily flow (Millions of gallons per day)	1.930	1.733	1.893	2.030
Tons of dry sludge removed	285.00	334.73	447.03	326.94
<b>Wastewater Rates (billed Quarterly based on Water Consumption)</b>				
<b>Regular rates per MCF (7,480 gallons)</b>				
Wastewater Treatment Rate - NEORS/D/City of Strongsville	\$100.75	\$95.05	\$89.60	\$84.60
Wastewater Local Rate - City of Strongsville	\$13.39	\$13.39	\$13.39	\$13.39
Wastewater Combined Rate	\$114.14	\$108.44	\$102.99	\$97.99
City of Strongsville Quarterly/Monthly Fee	\$3.33	\$3.33	\$3.33	\$3.33
<b>Homestead rates per MCF (7,480 gallons)</b>				
Wastewater Treatment Rate - NEORS/D/City of Strongsville	\$60.50	\$57.10	\$53.85	\$50.85
Wastewater Local Rate - City of Strongsville	\$6.89	\$6.89	\$6.89	\$6.89
Wastewater Combined Rate	\$67.39	\$63.99	\$60.74	\$57.74
City of Strongsville Quarterly/Monthly Fee	\$1.66	\$1.66	\$1.66	\$1.66
Minimum quarterly/monthly consumption charge - treated by NEORS/D	Actual	Actual	Actual	Actual
Quarterly/Monthly Fixed Charge - treated by NEORS/D	\$7.95	\$6.35	\$4.95	\$3.60
Minimum quarterly/monthly consumption charge - treated by Strongsville	Actual	Actual	Actual	Actual
City of Cleveland Water's billing agent fee (per bill)	\$1.61	\$1.61	\$1.58	\$1.56

**Table 18**

2016	2015	2014	2013	2012	2011
\$2,061,133	\$2,186,786	\$1,968,161	\$1,870,785	\$1,501,078	\$1,594,819
0.651	0.633	0.661	0.637	0.625	0.787
1.777	1.734	1.810	1.746	1.714	2.156
308.61	325.81	309.24	344.74	305.63	317.81
\$79.85	\$71.75	\$64.55	\$58.15	\$52.55	\$48.00
\$13.39	\$13.39	\$13.39	\$13.39	\$13.39	\$13.39
\$93.24	\$85.14	\$77.94	\$71.54	\$65.94	\$61.39
\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33
\$48.05	\$43.25	\$38.95	\$35.15	\$31.75	\$32.25
\$6.89	\$6.89	\$6.89	\$6.89	\$6.89	\$6.89
\$54.94	\$50.14	\$45.84	\$42.04	\$38.64	\$39.14
\$1.66	\$1.66	\$1.66	\$1.66	\$1.66	\$1.66
Actual	Actual	Actual	Actual	Actual	1 MCF
\$2.40	\$2.30	\$2.20	\$2.10	\$1.95	n/a
Actual	Actual	Actual	Actual	Actual	Actual
\$1.55	\$1.55	\$1.53	\$1.51	\$1.48	\$1.43

# City of Strongsville, Ohio

## Capital Assets Statistics by Function/Program

### Last Ten Years

**Table 19**

Function/Program	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>General Government</b>										
Square Footage Occupied	9,334	9,334	9,334	9,334	9,334	9,334	9,334	9,334	9,334	9,334
Administrative Vehicles	2	3	3	3	3	4	4	4	3	3
Buildings & Inspection Vehicles	6	6	6	6	11	9	9	9	9	9
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Square Footage of Building	60,116	60,116	60,116	60,116	60,116	60,116	60,116	60,116	60,116	60,116
Vehicles	58	70	69	69	67	61	59	61	61	61
<b>Fire</b>										
Stations	4	4	4	4	4	4	4	4	4	4
Square Footage of Station # 1	10,651	10,651	10,651	10,651	10,651	10,651	10,651	10,651	10,651	10,651
Square Footage of Station # 2	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745
Square Footage of Station # 3	8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360
Square Footage of Headquarters	36,194	36,194	36,194	36,194	36,194	36,194	36,194	36,194	36,194	36,194
Vehicles	26	26	25	25	23	27	26	24	21	20
<b>Recreation</b>										
Number of Parks	8	8	8	8	8	8	8	8	8	8
Number of Pools	3	3	3	3	3	3	3	3	3	3
Number of Tennis Courts	6	6	6	6	6	6	6	6	6	6
Number of Baseball Diamonds	18	18	18	18	18	18	18	18	18	18
Number of Soccer Fields	18	18	18	18	18	18	18	18	18	18
Number of Football Fields	1	1	1	1	1	1	1	1	1	1
Recreation Centers	1	1	1	1	1	1	1	1	1	1
Recreation Centers Square Footage	149,721	149,721	149,721	149,721	149,721	149,721	149,721	149,721	149,721	149,721
Vehicles	10	10	11	11	11	8	9	9	10	10
<b>Other Public Works</b>										
Streets (Center Line Miles)	212	212	212	211	211	210	204	203	202	202
Bridges	1	1	1	1	1	1	1	1	1	1
Culverts	189	189	189	189	189	189	189	188	187	187
Water Lines (Miles)	197	196	196	195	195	197	196	195	195	194
Service Vehicles	82	82	83	85	73	67	65	62	68	67
<b>Wastewater</b>										
Wastewater Treatment Plants	2	2	2	2	2	2	2	2	2	2
Wastewater Collection Systems	19	19	19	18	18	18	18	18	18	16
Wastewater Sewers (Miles)	193	192	192	191	191	190	188	188	188	186
Storm Sewers (Miles)	208	207	207	206	206	204	195	195	195	194
Vehicles	27	26	23	27	27	23	22	21	21	21

Source: City of Strongsville Finance and Engineering Departments





# OHIO AUDITOR OF STATE KEITH FABER



**CITY OF STRONGSVILLE**

**CUYAHOGA COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 7/6/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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