



OHIO AUDITOR OF STATE
KEITH FABER



CITY OF STRONGSVILLE
CUYAHOGA COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards.....	1
Notes to the Schedule of Expenditures of Federal Awards	2
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	3
Independent Auditor's Report on Compliance with Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	5
Schedule of Findings.....	9
Attachment: Annual Comprehensive Financial Report (ACFR)	

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**CITY OF STRONGSVILLE
CUYAHOGA COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF TREASURY			
<i>Passed Through State of Ohio, Office of Budget and Management</i>			
Coronavirus State and Local Fiscal Recovery Funds	21.027		\$4,678,182
Total U.S. Department of Treasury			<u>4,678,182</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Health Resources and Services Administration</i>			
COVID-19 Provider Relief Fund	93.498		36,417
Total U.S. Department of Health and Human Services			<u>36,417</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Direct Program</i>			
Drug Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis	16.001		18,162
			<u>4,009</u>
Total Drug Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis			22,171
Total U.S. Department of Justice			<u>22,171</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Northeast Ohio Areawide Coordinating Agency</i>			
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	SEC5310-2020-STR	48,000
<i>Passed Through University Hospitals of Cleveland</i>			
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	OVI-2021-University	9,548
		OVI-2022-University	<u>3,070</u>
Total Alcohol Impaired Driving Countermeasures Incentive Grants			12,618
Total U.S. Department of Transportation			<u>60,618</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through State of Ohio, Ohio Emergency Management Agency</i>			
Homeland Security Grant Program	97.067		1,077
Total U.S. Department of Homeland Security			<u>1,077</u>
Total Expenditures of Federal Awards			<u><u>\$4,798,465</u></u>

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, 2021**

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, 2021. 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 cash 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 not 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.



**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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2021, 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 29, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the City.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. *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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 29, 2022

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 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 the Major Federal Program

Opinion on the Major Federal Program

We have audited the City of Strongsville's (the City) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the City of Strongsville's major federal program for the year ended December 31, 2021. The City of Strongsville's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the City of Strongsville complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

The City's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. 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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. 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 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, 2021, 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 29, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the City. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

June 29, 2022

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**CITY OF STRONGSVILLE
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Program's Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Coronavirus State and Local Fiscal Recovery Funds, AL 21.027
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	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



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2021

CITY OF STRONGSVILLE, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED

DECEMBER 31, 2021

Issued by The Finance Department

Eric Dean
Director of Finance

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INTRODUCTORY SECTION



City of Strongsville, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents

Page

I. Introductory Section

Table of Contents.....	i
Letter of Transmittal	viii
Elected Officials	xvi
Appointed Officials	xvii
Organizational Chart.....	xviii
Certificate of Achievement for Excellence in Financial Reporting.....	xix

II. Financial Section

Independent Auditor’s Report	1
Management’s Discussion and Analysis	5
Basic Financial Statements	
Government Financial Statements:	
Statement of Net Position.....	19
Statement of Activities	20
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	22
Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds	24
Statement of Revenues, Expenditures and Changes in Fund Balances Budget (Non-GAAP Basis) and Actual – General Fund	26
Statement of Revenues, Expenditures and Changes in Fund Balances Budget (Non-GAAP Basis) and Actual – Street Construction, Maintenance and Repair Fund...	27
Statement of Revenues, Expenditures and Changes in Fund Balances Budget (Non-GAAP Basis) and Actual – Fire Levy Fund.....	28
Statement of Revenues, Expenditures and Changes in Fund Balances Budget (Non-GAAP Basis) and Actual – Local Fiscal Recovery Act Fund.....	29
Statement of Net Position – Proprietary Funds	30

City of Strongsville, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents

Page

II. Financial Section (Continued)

Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds	31
Statement of Cash Flows – Proprietary Funds	32

Notes to the Basic Financial Statements:

Note 1: Description of the City and Reporting Entity	35
Note 2: Summary of Significant Accounting Policies.....	35
Note 3: Changes in Accounting Principles	46
Note 4: Accountability	46
Note 5: Budgetary Basis of Accounting.....	46
Note 6: Fund Balance	48
Note 7: Deposits and Investments	49
Note 8: Receivables.....	52
Note 9: Transfers	55
Note 10: Capital Assets	56
Note 11: Risk Management.....	57
Note 12: Defined Benefit Pension Plans	60
Note 13: Defined Benefit OPEB Plans	71
Note 14: Short-Term Notes Payable	81
Note 15: Long-Term Obligations	82
Note 16: Leases	87
Note 17: Construction Commitments.....	88
Note 18: Contingent Liabilities	88

City of Strongsville, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents

Page

II. Financial Section (Continued)

Note 19: Jointly Governed Organizations	88
Note 20: Related Organization	90
Note 21: Insurance Purchasing Pool	90
Note 22: Tax Abatement Disclosures	91
Note 23: COVID-19	91
Note 24: Asset Retirement Obligations	91
Note 25: Subsequent Event	91

Required Supplementary Information:

Schedule of the City’s Proportionate Share of the Net Pension Liability	93-94
Schedule of City Contributions - Pension	95-96
Schedule of the City’s Proportionate Share of the Net OPEB Liability.....	97-98
Schedule of City Contributions - OPEB.....	99-100
Notes to the Required Supplementary Information.....	101-102

Combining Statements and Individual Fund Schedules:

Combining Statements – Nonmajor Governmental Funds:

Fund Descriptions.....	104
Combining Balance Sheet – Nonmajor Governmental Funds.....	108
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	109
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	110
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	113

City of Strongsville, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents

Page

II. Financial Section (Continued)

Combining Balance Sheet – Nonmajor Debt Service Funds	116
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds.....	118
Combining Balance Sheet – Nonmajor Capital Project Funds	120
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds	121
Combining Statements – Nonmajor Proprietary Funds:	
Fund Descriptions.....	122
Combining Statement of Net Position – Nonmajor Internal Service Funds	123
Combining Statement of Revenues, Expenditures and Changes in Fund Net Position Nonmajor Internal Service Funds	124
Combining Statement of Cash Flows – Nonmajor Internal Service Funds	125
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balances/Fund Equity – Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund.....	127
Street Construction, Maintenance and Repair Fund	130
Fire Levy Fund.....	131
Local Fiscal Recovery Act Fund.....	132
General Bond Retirement Fund	133
General Capital Improvement Fund.....	134
Sanitary Sewer Fund.....	135

City of Strongsville, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents

Page

II. Financial Section (Continued)

Nonmajor Funds:

Police Pension Fund.....	137
State Highway Maintenance Fund	138
Motor Vehicle License Tax Fund	139
Emergency Vehicle Fund.....	140
Fire Pension Fund	141
Clerk of Court Computerization Fund	142
Drainage Levy Fund	143
Multi-Purpose Complex Fund.....	144
Southwest General Hospital Levy Fund	146
Law Enforcement Federal Seizure Fund.....	147
Law Enforcement State Seizure Fund.....	148
Law Enforcement Drug Fine Fund	149
Law Enforcement DWI/DUI Fund	150
Tree Fund.....	151
Bond Escrow Fund.....	152
Community Diversion Fund	153
Earned Benefits Fund.....	154
Pearl Road TIF #1 Fund	155
Royalton Road TIF Fund.....	156
Pearl Road TIF #2 Fund	157

City of Strongsville, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents

	Page
II. Financial Section (Continued)	
Pearl Road TIF #3 Fund	158
Pearl Road TIF #4 Fund	159
Westwood Commons TIF Fund	160
Giant Eagle TIF Fund.....	161
Get Go TIF Fund	162
Clover Senior Apartments Fund.....	163
Canes & Chase TIF Fund	164
Brighton Best TIF Fund	165
Pearl Road North TIF Fund.....	166
Recreation Capital Improvement Fund	167
TIF Capital Improvement Fund.....	168
Workers' Compensation Reserve Fund.....	169
Health Insurance Reserve Fund.....	170
III. Statistical Section	
Statistical Section	S1
Net Position by Component – Last Ten Years.....	S4
Changes in Net Position – Last Ten Years	S6
Fund Balances, Governmental Funds - Last Ten Years.....	S12
Changes in Fund Balances, Governmental Funds – Last Ten Years	S14
Assessed Valuations and Estimated Actual Values of Taxable Property – Last Ten Years	S18
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years	S20

City of Strongsville, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents

Page

III. Statistical Section (Continued)

Effective Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S22
Property Tax Levies and Collections – Last Ten Years.....	S24
Principal Taxpayers – Real Estate Tax – 2020 and 2011.....	S26
Income Tax Revenue Base and Collections (Cash Basis) – Last Ten Years	S27
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita - Last Ten Years.....	S28
Ratio of Net General Obligation Bonded Debt to Estimated Actual Value and Net Bonded Debt Per Capita - Last Ten Years.....	S29
Computation of Direct and Overlapping Debt	S30
Legal Debt Margin - Last Ten Years	S32
Demographic and Economic Statistics – Last Ten Years	S34
Principal Municipal Income Tax Withholders – Current and Nine Years Ago.....	S36
Full-Time City Employees by Function/Program – Last Ten Years	S37
Operating Indicators by Function/Program - Last Ten Years.....	S38
Capital Assets Statistics by Function/Program – Last Ten Years.....	S48



City of Strongsville

16099 Foltz Parkway
Strongsville, Ohio 44149-5598
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www.strongsville.org

June 29, 2022

Members of City Council and
Honorable Citizens of Strongsville, Ohio

We are pleased to submit the Annual Comprehensive financial report of the City of Strongsville for the year ended December 31, 2021.

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, 2021. 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 24th 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

Playhouse and Karamu House, a multi-racial performing arts center. These and the 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 SF 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 1.85% 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 300 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, Spartronics, CCL Industries' North American Headquarters, and Eberhard Manufacturing

The Dow Circle Research & Development Park

- 258 acres; 95% developed
- 978,489 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: World Headquarters of Union Home Mortgage, Regional Headquarters for Enterprise Rental Car, Lumitex, Akzo Nobel Coatings RD&I Center, and 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
- 1,649,280 SF of build-out with 21.75% vacancy rate (consisting of one vacancy – former Darice distribution center)
- Home to over 15 companies that employ over 1,000 employees
- Major employers in the park: Schaeffler, the Great Lakes Brewery, Intralot, and Dealer Tire

Overall, Strongsville's business parks are home to 7,992,418 SF of industrial/high tech build-out with an occupancy rate at 92.4% as of June 2022.

Job growth and business retention continued to be robust within the business parks in 2021/2022. A highlight of several projects within the business parks include:

Schaeffler Group

- Company Description:* Autoparts Distribution & Sales Office
- Business Park:* Park 82
- 300,000 SF facility currently under construction with late 2022 opening date
- Schaeffler Group will relocate 100 new employees to the City of Strongsville

CertainTeed

- Company Description:* Manufacturer of Wood Ceiling Systems
- Business Park:* Strongsville Business & Technology Park
- Leased 108,000 SF facility for regional offices and manufacturing/distribution
- The company is relocating 82 new employees to the City of Strongsville

Swagelok

- Company Description:* Manufacturer of precision fluid system components
- Business Park:* Strongsville Business & Technology Park
- Announced the hiring of 75 new employees at Strongsville facility
- Increasing total employment to 435 employees

Mechanical Rubber

- Company Description:* Custom manufacturer of rubber and plastic parts
- Business Park:* Progress Drive Business Park

- Purchased 61,306 SF manufacturing facility
- Company employs 30 individuals with strong growth projections

Advanced Chemical Concepts

- Company Description:* Chemical manufacturer and distributor
- Business Park:* Dow Circle Research & Development Park
- Advanced Chemical Concepts purchased 24,000 SF office facility
- Relocating 25 staff members to the location with future space buildout and new headcount expected

Hearn Industrial

- Company Description:* Logistics & Shipping Company
- Business Park:* Strongsville Business & Technology Park
- Leased 75,667 SF for new Strongsville Logistics & Shipping Center

Oldcastle Building Envelope

- Company Description:* Glass Wall Designer/Engineer
- Business Park:* Park 82
- Leasing 32,000 SF of space for new office/manufacturing facility

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 a 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 June 15, 2022. 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 2021 annual budget prior to December 31, 2020. 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 10th consecutive Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the Fiscal Year ended December 31, 2020.

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 \$18,892,099.

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 seven phases of this plan have been completed at a total construction cost of \$8,148,151. These projects were partially financed with grants from the Ohio Public Works Commission and Northeast Ohio Regional Sewer District totaling \$3,070,617 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 VIII, which will eliminate 60 septic systems. This project is scheduled to be completed in the summer of 2023 at an estimated cost of \$2,504,640.

The City's received an energy efficiency infrastructure grants from the Northeast Ohio Public Energy Council (NOPEC) totaling \$115,570. The grant was used for the Ward 1 Fire Station roof repairs, and for service center and administrative offices LED lighting upgrades.

The City's Senior Center received an \$84,459 grant from Cuyahoga County Division of Senior & Adult Service through its Community Social Services Program, to assist in senior adult development programs and transportation services.

Thanks to sound financial planning, the City has managed the fiscal stress caused by the COVID-19 pandemic. The re-opening of business, and the resumption of normal activities is reflected in the 8% increase in municipal income tax receipts in 2021 fiscal year. The receipt of State and Local Fiscal Recovery Funds in the amount of \$4.6 million in the 2021 and 2022 fiscal year has enabled the city to continue the planned road maintenance and storm water drainage projects.

The City has continued its commitment to improve infrastructure throughout the City, and to also upgrade its vehicle fleet and equipment. Approximately \$5.34 million was spent on roadway projects, concrete replacement and asphalt reconstruction and replacement, while a combined \$2.0 million was spent on the purchase of a fire ladder truck, a police vehicle, a vehicle lift, a HVAC upgrades, and various other equipment.

For more than twenty years, Strongsville has offered its residents curbside recycling. In 2021, 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 26th - 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 Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021. 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 Annual Comprehensive 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 Annual Comprehensive 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 Annual Comprehensive 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



Eric Dean
Director of Finance

City of Strongsville, Ohio
Elected Officials
December 31, 2021

<u>Official</u>	<u>Term</u>	<u>Term Expiration</u>
Mayor:		
Thomas P. Perciak	4 years	December 31, 2023
Council Members:		
<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, 2021

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:
Eric Dean

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

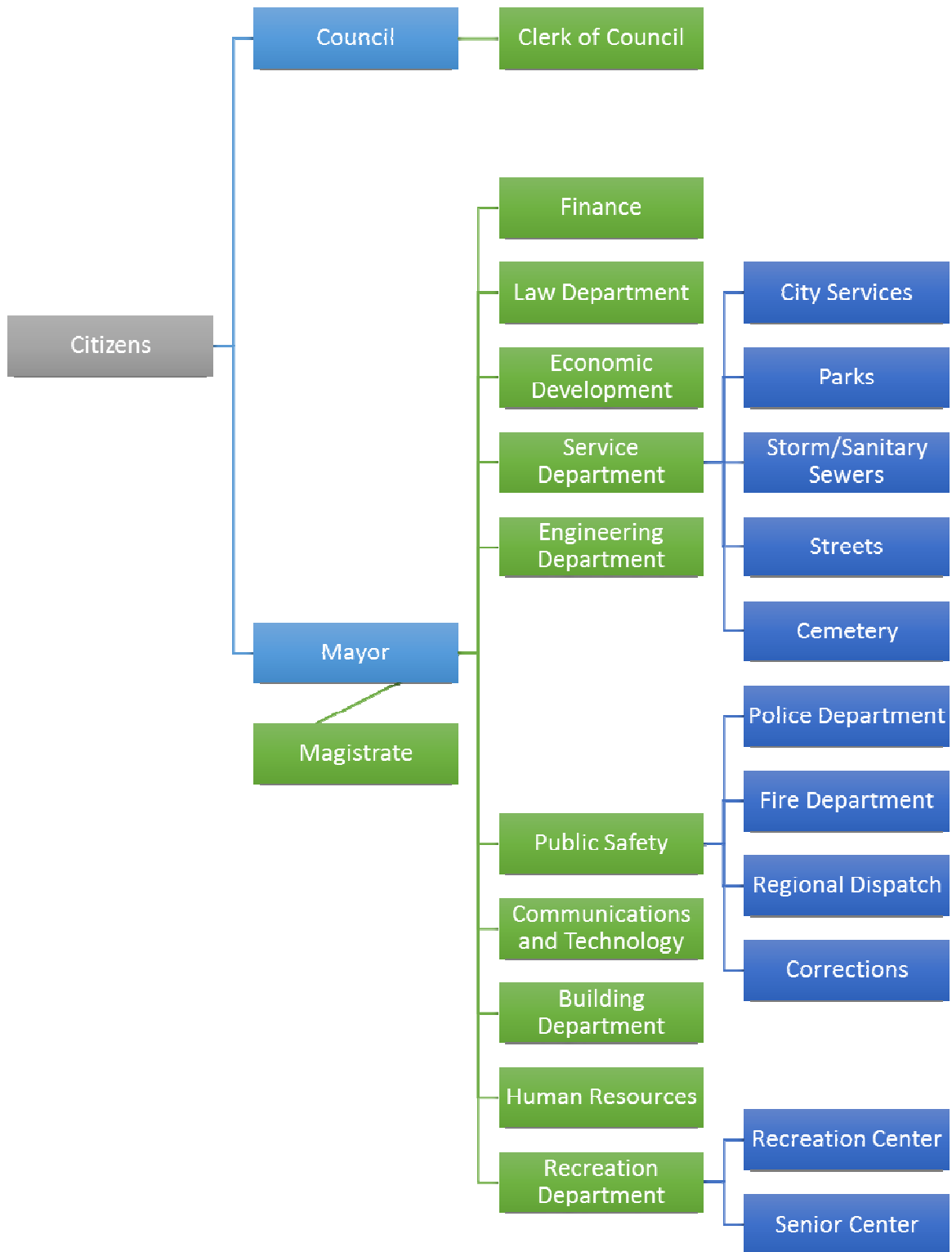
Building Commissioner:
Michael D. Miller

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, 2021





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Strongsville
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

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

To the City Council:

Report on the Audit of the Financial Statements

Opinions

We have 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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 of Strongsville, Cuyahoga County, Ohio as of December 31, 2021, 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, Fire Levy Fund, and Local Fiscal Recovery Act Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated June 29, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's 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 29, 2022

City of Strongsville, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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, 2021. 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 2021 by \$234,138,362.
- The City's total net position increased \$25,179,767 or 12.05 percent in 2021. Net position of the governmental activities increased \$23,321,827 which represents a 15.75 percent increase from 2020. Net position of the business-type activities increased \$1,857,940 or 3.05 percent from 2020.
- The Ohio Public Employee Retirement System (OPERS) made changes in its health care model resulting in the net OPEB liability getting flipped to a net OPEB asset. This change heavily contributed to the decrease to the total expenses by \$12,018,250 or 16.73 percent from 2020.
- The General Fund reported a fund balance of \$26,350,925 at the end of the current fiscal year. The unassigned fund balance for the General Fund was \$21,103,352 or 51.13 percent of the total General Fund expenditures (including transfers out). The General Fund experienced an increase of \$2,380,281 in its fund balance for the year ended December 31, 2021.

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, 2021
Unaudited

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 37 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, Local Fiscal Recovery Act Fund, General Bond Retirement Fund, and General Capital Improvement Fund, all of which are considered to be major funds. Data from the other 31 governmental funds are combined into a single aggregated presentation.

The basic governmental fund financial statements can be found on pages 22-29 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, 2021
Unaudited

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 30-33 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 34-91.

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 93-170 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 2021?" 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, 2021
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 2021 compared to 2020.

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
ASSETS						
Current and other assets	\$ 96,923,826	\$ 86,025,613	\$ 21,817,263	\$ 20,511,193	\$ 118,741,089	\$ 106,536,806
Capital assets, net	203,053,609	202,749,778	45,436,324	45,794,817	248,489,933	248,544,595
Net Pension Asset	175,353	128,900	19,007	13,972	194,360	142,872
Net OPEB Asset	1,278,390	-	138,572	-	1,416,962	-
Total Assets	301,431,178	288,904,291	67,411,166	66,319,982	368,842,344	355,224,273
DEFERRED OUTFLOWS OF RESOURCES						
Deferral on Refunding	1,513,395	1,772,291	-	-	1,513,395	1,772,291
Pension	6,841,990	7,771,515	187,854	622,360	7,029,844	8,393,875
OPEB	3,857,389	5,237,325	149,088	395,899	4,006,477	5,633,224
Total Deferred Outflows of Resources	12,212,774	14,781,131	336,942	1,018,259	12,549,716	15,799,390
LIABILITIES						
Current and other liabilities	4,783,551	7,847,408	255,730	266,451	5,039,281	8,113,859
Long-term liabilities:						
Due within one year	16,112,775	10,667,576	537,068	488,665	16,649,843	11,156,241
Due in more than one year:						
Net Pension Liability	46,385,342	54,064,106	1,192,871	1,837,633	47,578,213	55,901,739
Net OPEB Liability	5,498,869	16,870,408	-	1,238,837	5,498,869	18,109,245
Other Amounts	37,994,863	41,249,563	1,764,507	2,018,471	39,759,370	43,268,034
Total Liabilities	110,775,400	130,699,061	3,750,176	5,850,057	114,525,576	136,549,118
DEFERRED INFLOWS OF RESOURCES						
Property Taxes	10,435,600	9,933,986	-	-	10,435,600	9,933,986
Payments in Lieu of Taxes	1,806,578	2,476,545	-	-	1,806,578	2,476,545
Pension	11,965,381	8,530,415	701,189	397,690	12,666,570	8,928,105
OPEB	7,294,686	4,000,935	524,688	176,379	7,819,374	4,177,314
Total Deferred Inflows of Resources	31,502,245	24,941,881	1,225,877	574,069	32,728,122	25,515,950
NET POSITION						
Net Investment in						
Capital Assets	167,094,757	160,379,508	43,673,437	43,698,875	210,768,194	204,078,383
Restricted	30,232,063	27,534,285	-	-	30,232,063	27,534,285
Unrestricted	(25,960,513)	(39,869,313)	19,098,618	17,215,240	(6,861,895)	(22,654,073)
Total Net Position	\$ 171,366,307	\$ 148,044,480	\$ 62,772,055	\$ 60,914,115	\$ 234,138,362	\$ 208,958,595

City of Strongsville, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

The net pension liability (NPL) is the largest single liability reported by the City at December 31, 2021 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, net pension asset and net OPEB liability.

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/asset and the net OPEB liability/asset 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.

City of Strongsville, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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 2021 by \$234,138,362. Due to the GASB 68 and GASB 75, the City reports a net pension liability of \$47,578,213 and net OPEB liability of \$5,498,869. The recording of these pension and OPEB liabilities results in the City reporting total unrestricted net position of a negative \$6,861,895 and the governmental activities unrestricted net position was a negative \$25,960,513, respectively. The unrestricted net position of the City's business-type activities was \$19,098,618, with net investment in capital assets accounting for \$43,673,437 or 69.57 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, \$19,098,618, may not be used to fund governmental activities.

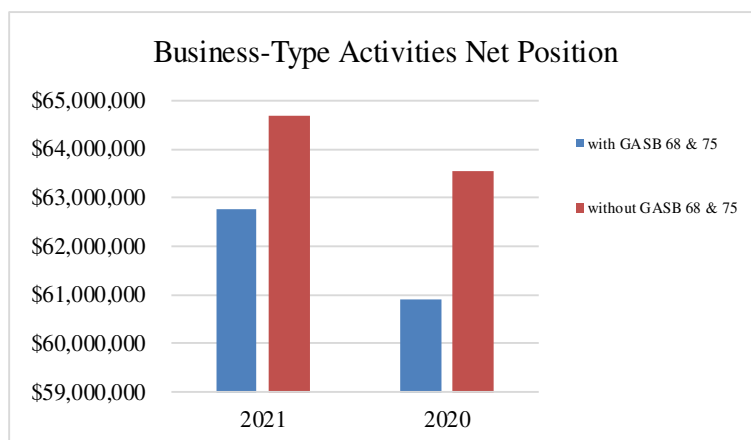
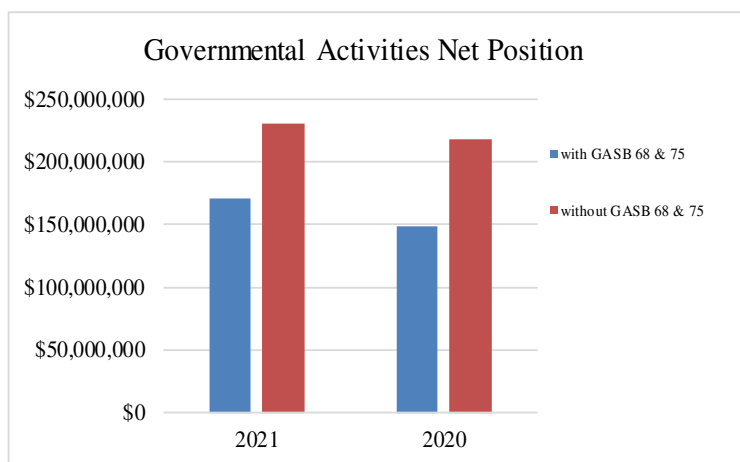
The largest portion of the City's total net position reflects its investments in capital assets (e.g., land, construction in progress, buildings, land improvements, machinery and equipment, furniture and fixtures, vehicles, and infrastructure), less any related debt used to acquire those assets that 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 2020 to 2021 in the amount of \$13,618,071, while the City's total liabilities decreased by \$22,023,542. The increase in assets was primarily due to an increase in pooled cash and cash equivalents, income tax collections and due to receipt of federal funding through the American Rescue Plan Act. The decrease in liabilities is primarily the result of a decrease in the Net Pension Liability and Net OPEB liability of \$8,323,526 and \$12,016,376, respectively.

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, 2021 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:

City of Strongsville, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

	Governmental Activities	Business-Type Activities
Total Net Position at December 31, 2021 (with GASB 68 and 75)	\$ 171,366,307	\$ 62,772,055
GASB 68/75 Calculations:		
Add:		
Deferred Inflows related to Pension	11,965,381	701,189
Deferred Inflows related to OPEB	7,294,686	524,688
Net Pension Liability	46,385,342	1,192,871
Net OPEB Liability	5,498,869	-
Less:		
Net Pension Asset	(175,353)	(19,007)
Net OPEB Asset	(1,278,390)	(138,572)
Deferred Outflows related to Pension	(6,841,990)	(187,854)
Deferred Outflows related to OPEB	(3,857,389)	(149,088)
Total Net Position (without GASB 68 and 75)	<u>\$ 230,357,463</u>	<u>\$ 64,696,282</u>



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.

City of Strongsville, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
REVENUES						
Program Revenues:						
Charges for services	\$ 7,846,435	\$ 6,656,666	\$ 8,577,322	\$ 8,192,323	\$ 16,423,757	\$ 14,848,989
Operating grants and contributions	3,636,547	5,733,664	-	-	3,636,547	5,733,664
Capital grants and contributions	6,842,310	4,413,544	420,143	1,189,057	7,262,453	5,602,601
Total Program Revenues	18,325,292	16,803,874	8,997,465	9,381,380	27,322,757	26,185,254
General Revenues:						
Property taxes	10,112,651	9,957,043	-	-	10,112,651	9,957,043
Municipal income taxes	41,912,287	36,085,653	-	-	41,912,287	36,085,653
Other taxes	1,179,928	1,170,259	-	-	1,179,928	1,170,259
Payments in lieu of taxes	2,451,677	2,135,205	-	-	2,451,677	2,135,205
Grants and entitlements	2,086,813	3,945,789	-	-	2,086,813	3,945,789
Investment income	(291,604)	1,342,403	35,027	38,628	(256,577)	1,381,031
All other revenues	162,069	1,082,664	17,150	530,500	179,219	1,613,164
Total General Revenues	57,613,821	55,719,016	52,177	569,128	57,665,998	56,288,144
Total Revenues	75,939,113	72,522,890	9,049,642	9,950,508	84,988,755	82,473,398
EXPENSES						
Program Expenses:						
Security of persons and property	25,575,210	30,424,973	-	-	25,575,210	30,424,973
Public health services	657,782	762,286	-	-	657,782	762,286
Leisure time activities	3,252,025	4,744,709	-	-	3,252,025	4,744,709
Community environment	822,688	1,859,818	-	-	822,688	1,859,818
Basic utility services	3,083,989	2,522,124	-	-	3,083,989	2,522,124
Transportation	15,927,828	17,519,989	-	-	15,927,828	17,519,989
General government	2,559,756	4,953,672	-	-	2,559,756	4,953,672
Interest and fiscal charges	1,141,106	1,350,395	39,980	50,466	1,181,086	1,400,861
Sanitary sewer	-	-	6,748,624	7,638,806	6,748,624	7,638,806
Total Expenses	53,020,384	64,137,966	6,788,604	7,689,272	59,808,988	71,827,238
Change in Net Position before Transfers	22,918,729	8,384,924	2,261,038	2,261,236	25,179,767	10,646,160
Transfers	403,098	-	(403,098)	-	-	-
Change in Net Position	23,321,827	8,384,924	1,857,940	2,261,236	25,179,767	10,646,160
Net Position - Beginning of Year	148,044,480	139,659,556	60,914,115	58,652,879	208,958,595	198,312,435
Net Position - End of Year	\$ 171,366,307	\$ 148,044,480	\$ 62,772,055	\$ 60,914,115	\$ 234,138,362	\$ 208,958,595

Governmental Activities

Governmental activities increased the City's net position by \$23,321,827. In 2020, OPERS approved changes to their health care coverage, which took effect on January 1, 2022. The major change was the discontinuation of the OPERS-sponsored Medical Mutual PPO Plan for members under 65 years of age. Instead, OPERS will be a monthly allowance to those individuals who qualify. This had a significant impact on the calculation of Net OPEB liability/asset for OPERS. The City had a total net OPEB liability of \$12,667,672 in 2020, which changed to a net OPEB asset of \$1,416,962. This generated a negative OPEB expense of \$9,141,323.

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 2021 was \$41,912,287. Of the \$75,939,113 in total program and general revenues, municipal income tax accounts for 55.19 percent of that total.

City of Strongsville, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Property taxes of \$10,112,651 account for 13.32 percent of total revenues; charges for services account for 10.33 percent of total revenues; operating and capital grants and contributions, and general revenues from grants and entitlements account for 16.55 percent of total governmental revenues; and investment earnings, other taxes, payments in lieu of taxes, and all other revenues make up the remaining 4.61 percent.

Municipal Income Taxes increased by \$5,826,634 due to the recovery of the local economy from COVID-19 restrictions. Business taxable net profits and withholdings from local wages both increased over 2020, while individual resident taxes decreased slightly.

Capital Grants and Contributions increased by \$2,428,766 in 2021 due to the receipt of federal funding from the American Rescue plan act through the State and Local Government Fiscal Recovery Funds. The City also received an infrastructure donation in 2021 of \$681,266.

Charges for services increase by \$1,189,769 primarily due to the reopening of the City's Senior Center and Recreation Center after COVID-19 restrictions were lifted. The city also received addition shared cost funding for the Southwest Joint Dispatch Center due to the increase in rates and the addition of the City of Middleburg Heights.

The provisions of GASB Statements 68 and 75 required the City to recognize a pension/OPEB adjustment that decreased expenses by \$11,336,968 in 2021 compared to 2020. 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.

	Governmental Activities	
	2021	2020
EXPENSES		
Program Expenses:		
Security of persons and property	\$ 29,167,150	\$ 27,351,768
Public health services	735,488	743,282
Leisure time activities	4,929,986	4,379,912
Community environment	1,587,132	1,657,998
Basic utility services	3,615,264	2,522,124
Transportation	18,626,315	16,757,268
General government	5,083,230	4,485,415
Interest and fiscal charges	1,141,106	1,350,395
Total Expenses	\$ 64,885,671	\$ 59,248,162

Using the adjusted amounts from the table above, the City's total governmental activities experienced a 9.52 percent increase in 2021 program expenses when compared to 2020 expenses. The largest program function for the City is security of persons and property. During 2021, 44.95 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 6.68 percent increase from 2020 to 2021. The increase was due to the hiring of additional staffing at the fire department due to the openings created by retirements in 2020.

City of Strongsville, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

The second largest program function of the City is transportation and the expenses of this program increased 11.15 percent. During 2021, 28.71 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 \$6,541,034.

Leisure time activities expense increased by \$550,074 or 12.56 percent from 2020 to 2021 due to the re-opening of the Ernfelt Recreation Center after restrictions were lifted due the COVID-19 closure in 2020.

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 \$1,857,940. Operating revenues increased by 4.3 percent due to the increase in rates in conjunction with a rate increase from the Northeast Ohio Regional Sewer District (NEORS). Other revenues decreased due to less capital grants and contributions and due to the elimination of the onetime payment received in 2020 from insurance recovery funds for flooding at the City's Sprague Road Waste Water Treatment Plant. Operating expenses decreased by 11.65 percent due to less capital equipment and wages in 2021.

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, 2021, the City's governmental funds reported an ending combined fund balance of \$66,689,004, an increase of \$11,577,792 in comparison with the prior year. \$18,725,374 of the ending combined fund balance for 2021 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 \$72,625,359 and expenditures of \$71,124,817 (not including other financing sources and uses) with revenues exceeding expenditures by \$1,500,542. Total revenues increased 1.45 percent in 2021 while expenditures decreased 4.54 percent in 2021. The revenue increase was mainly due to an increase in Municipal Income tax collections due to taxable revenue from Business Income and withholdings from taxable wages earned in the city. Expenditures decreased due to less capital outlay's expenditures for city projects, which offset increases in salaries in Police and Fire and Rubbish collection expense.

City of Strongsville, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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 \$41,273,805, with revenues and other financing sources of \$43,654,086, leaving a fund balance of \$26,350,925, and an unassigned balance of \$21,103,352 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 51.13 percent of total General Fund expenditures (including transfers out) while total fund balance represents 63.84 percent of that same amount. In 2021, the fund balance of the City's General Fund increased by \$2,380,281 when compared to 2020. The principal events affecting General Fund balance was an increase in Municipal Income Tax collections due to the economic recovery of the city tax base due to the reopening of business and facilities after the COVID-19 pandemic restrictions were lifted. The increase in Municipal Income tax offset decreases in Intergovernmental revenue due to less grant and federal funding and a decrease in the book value of the city's Interest income due to the adjustment of the city's investments based on higher interest rates available at the end of the fiscal year.

Other Major Governmental Funds Analysis

The City's Street Construction, Maintenance and Repair Fund experienced an increase of \$641,593 in its 2021 fund balance when compared to 2020 primarily due to unspent note proceeds on hand at the end of the year.

The City's Fire Levy Fund experienced a decrease of \$2,332,738 in its 2021 fund balance when compared to 2020. This decrease was due to increased wages from hiring additional staffing at the fire department and to the elimination of the onetime allocation of fire wages to the Coronavirus Relief Fund in 2020.

The City's Local Fiscal Recovery Act Fund had an ending fund balance of negative \$2,339,092. This negative balance is due to the funds not being expensed but not received from the second half of the American Rescue Plan Act allocation through the State and Local Fiscal Recovery funds.

The City's General Bond Retirement Fund balance experienced an increase of \$262,455 in 2021. This increase is due to increased collections in property tax collections.

The City's General Capital Improvement Fund experienced an increase of \$12,850,618 in its 2021 fund balance when compared to 2020. Note proceeds increased by 5.0 million due the funding for the 2021 Road program. Transfers from the General Fund increased by 3.0 million due to the city's decision to set aside additional funding for future capital projects. Expenditures decreased due to less road repair expenses and less Building Renovation expenses in 2021.

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 2021, 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,

City of Strongsville, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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 \$38,060,319. The final budgeted revenue amount (including other financing sources) was \$46,953,428. The actual revenues (including other financing sources) were higher than the final budgeted amounts by \$352,819, or about 0.75 percent. Original General Fund budgeted expenditures (including other financing uses) were \$37,974,000 and the final amended budgeted expenditures (including other financing uses) were \$48,094,092. Actual General Fund expenditures (including other financing uses) were \$44,688,243 or 7.08 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 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 due to the city taking conservative budget estimates for police and governmental wages.

Capital Assets and Debt Administration

Capital Assets - The City's investment in capital assets for governmental and business-type activities as of December 31, 2021, amounts to \$248,489,933 (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	
	2021	2020	2021	2020	2021	2020
Land	\$ 11,876,043	\$ 11,876,043	\$ 1,508,079	\$ 1,508,079	\$ 13,384,122	\$ 13,384,122
Construction in progress	7,090,079	14,641,319	932,332	550,188	8,022,411	15,191,507
Total Non-Depreciable	18,966,122	26,517,362	2,440,411	2,058,267	21,406,533	28,575,629
Buildings	38,445,926	39,122,542	6,170,944	6,022,463	44,616,870	45,145,005
Land improvements	1,589,587	1,724,549	249,337	255,019	1,838,924	1,979,568
Machinery and equipment	1,944,360	2,188,034	1,583,776	1,700,011	3,528,136	3,888,045
Furniture and fixtures	92,657	101,296	986	986	93,643	102,282
Vehicles	4,446,485	4,017,944	1,077,842	790,708	5,524,327	4,808,652
Infrastructure:						
Streets	67,167,674	65,155,069	-	-	67,167,674	65,155,069
Bridges	125,797	133,511	-	-	125,797	133,511
Storm sewers	60,832,449	58,847,107	-	-	60,832,449	58,847,107
Sidewalks	2,271,909	2,200,025	-	-	2,271,909	2,200,025
Traffic signalization	7,170,643	2,742,339	-	-	7,170,643	2,742,339
Sanitary sewers	-	-	33,913,028	34,967,363	33,913,028	34,967,363
Total Depreciable,						
Net of Depreciation	184,087,487	176,232,416	42,995,913	43,736,550	227,083,400	219,968,966
Total Capital Assets,						
Net of Depreciation	\$ 203,053,609	\$ 202,749,778	\$ 45,436,324	\$ 45,794,817	\$ 248,489,933	\$ 248,544,595

City of Strongsville, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Major capital asset events during 2021 included the following:

- Total Capital assets, net of accumulated depreciation, decreased by \$54,662
- Governmental activity capital assets increased by \$303,831 (net of accumulated depreciation)
- This increase was due to increased capital expenditures in 2021, the largest of which was the 2020 Road Program
- Business-type activity capital assets decreased by \$358,493 (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, 2021, the City had \$44,826,102 of long-term bonds, notes, leases, and loans outstanding, with \$43,063,215 in governmental activities and \$1,762,887 in business-type activities and is included herein.

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$ 31,530,000	\$ 34,720,000	\$ -	\$ -	\$ 31,530,000	\$ 34,720,000
Long-term Notes	10,000,000	4,000,000	-	-	10,000,000	4,000,000
OPWC Loan	1,520,914	1,629,550	814,659	864,032	2,335,573	2,493,582
OWDA Loans	-	-	948,228	1,231,910	948,228	1,231,910
Capital Leases	12,301	17,943	-	-	12,301	17,943
Total Outstanding Debt	<u>\$ 43,063,215</u>	<u>\$ 40,367,493</u>	<u>\$ 1,762,887</u>	<u>\$ 2,095,942</u>	<u>\$ 44,826,102</u>	<u>\$ 42,463,435</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, 2021, the City's overall legal debt margin was at \$134,548,963 and the unvoted legal debt margin was at \$51,609,757. 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.

City of Strongsville, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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, Eric Dean, City of Strongsville, 16099 Foltz Parkway, Strongsville, Ohio 44149, telephone 440-580-3100.

City of Strongsville, Ohio
Statement of Net Position
December 31, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Equity in Pooled Cash and Cash Equivalents	\$ 65,999,489	\$ 18,622,933	\$ 84,622,422
Materials and Supplies Inventory	712,809	-	712,809
Accounts Receivable	1,278,596	1,776,620	3,055,216
Accrued Interest Receivable	149,905	-	149,905
Intergovernmental Receivable	7,054,222	-	7,054,222
Hotel Taxes Receivable	7,164	-	7,164
Franchise Taxes Receivable	171,141	-	171,141
Permissive Motor Vehicle Taxes Receivable	29,224	-	29,224
Prepaid Items	773,583	136,544	910,127
Municipal Income Taxes Receivable	9,822,227	-	9,822,227
Property Taxes Receivable	10,925,466	-	10,925,466
Special Assessments Receivable	-	1,281,166	1,281,166
Nondepreciable Capital Assets	18,966,122	2,440,411	21,406,533
Depreciable Capital Assets	184,087,487	42,995,913	227,083,400
Net Pension Asset	175,353	19,007	194,360
Net OPEB Asset	1,278,390	138,572	1,416,962
Total Assets	301,431,178	67,411,166	368,842,344
DEFERRED OUTFLOWS OF RESOURCES			
Deferral on Refunding	1,513,395	-	1,513,395
Pension	6,841,990	187,854	7,029,844
OPEB	3,857,389	149,088	4,006,477
Total Deferred Outflows of Resources	12,212,774	336,942	12,549,716
LIABILITIES			
Accounts Payable	689,513	80,871	770,384
Contracts Payable	476,989	67,640	544,629
Accrued Wages and Benefits	1,227,702	47,199	1,274,901
Intergovernmental Payable	234,637	7,243	241,880
Matured Compensated Absences Payable	125,382	-	125,382
Accrued Interest Payable	118,107	-	118,107
Retainage Payable	244,751	52,777	297,528
Unearned Revenue	664,298	-	664,298
Notes Payable	1,002,172	-	1,002,172
Long-term Liabilities:			
Due within one year	16,112,775	537,068	16,649,843
Due in more than one year:			
Net Pension Liability	46,385,342	1,192,871	47,578,213
Net OPEB Liability	5,498,869	-	5,498,869
Other Amounts Due in more than one year	37,994,863	1,764,507	39,759,370
Total Liabilities	110,775,400	3,750,176	114,525,576
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	10,435,600	-	10,435,600
Payments in Lieu of Taxes	1,806,578	-	1,806,578
Pension	11,965,381	701,189	12,666,570
OPEB	7,294,686	524,688	7,819,374
Total Deferred Inflows of Resources	31,502,245	1,225,877	32,728,122
NET POSITION			
Net Investment in Capital Assets	167,094,757	43,673,437	210,768,194
Restricted for:			
Debt Service	5,259,797	-	5,259,797
Capital Projects	13,512,282	-	13,512,282
Police and Fire	750,263	-	750,263
Streets and Highways	8,357,013	-	8,357,013
Drainage Levy	2,213,866	-	2,213,866
Other Purposes	138,842	-	138,842
Unrestricted	(25,960,513)	19,098,618	(6,861,895)
Total Net Position	\$ 171,366,307	\$ 62,772,055	\$ 234,138,362

See accompanying notes to the basic financial statements

City of Strongsville, Ohio
Statement of Activities
For the Year Ended December 31, 2021

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government:				
Governmental activities:				
Security of Persons and Property	\$ 25,575,210	\$ 4,414,410	\$ 228,680	\$ -
Public Health Services	657,782	50,850	-	-
Leisure Time Activities	3,252,025	1,800,809	212,972	98,000
Community Environment	822,688	1,249,900	54,011	-
Basic Utility Services	3,083,989	52,427	-	1,815,639
Transportation	15,927,828	4,839	3,140,884	4,928,671
General Government	2,559,756	273,200	-	-
Interest and Fiscal Charges	1,141,106	-	-	-
Total Governmental activities	<u>53,020,384</u>	<u>7,846,435</u>	<u>3,636,547</u>	<u>6,842,310</u>
Business-type activities:				
Sanitary Sewer	6,788,604	8,577,322	-	420,143
Total Business-type activities	<u>6,788,604</u>	<u>8,577,322</u>	<u>-</u>	<u>420,143</u>
Total Primary Government	<u>\$ 59,808,988</u>	<u>\$ 16,423,757</u>	<u>\$ 3,636,547</u>	<u>\$ 7,262,453</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
Transfers
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

Net (Expense) Revenue and Changes in Net Position		
Governmental	Business-type	
Activities	Activities	Total
\$ (20,932,120)	\$ -	\$ (20,932,120)
(606,932)	-	(606,932)
(1,140,244)	-	(1,140,244)
481,223	-	481,223
(1,215,923)	-	(1,215,923)
(7,853,434)	-	(7,853,434)
(2,286,556)	-	(2,286,556)
(1,141,106)	-	(1,141,106)
<u>(34,695,092)</u>	<u>-</u>	<u>(34,695,092)</u>
-	2,208,861	2,208,861
-	2,208,861	2,208,861
<u>(34,695,092)</u>	<u>2,208,861</u>	<u>(32,486,231)</u>
507,157	-	507,157
3,334,389	-	3,334,389
6,271,105	-	6,271,105
37,308,896	-	37,308,896
4,603,391	-	4,603,391
109,852	-	109,852
380,908	-	380,908
689,168	-	689,168
2,451,677	-	2,451,677
2,086,813	-	2,086,813
(291,604)	35,027	(256,577)
-	17,150	17,150
162,069	-	162,069
403,098	(403,098)	-
<u>58,016,919</u>	<u>(350,921)</u>	<u>57,665,998</u>
23,321,827	1,857,940	25,179,767
148,044,480	60,914,115	208,958,595
<u>\$ 171,366,307</u>	<u>\$ 62,772,055</u>	<u>\$ 234,138,362</u>

City of Strongsville, Ohio
Balance Sheet
Governmental Funds
December 31, 2021

	General Fund	Street Construction, Maintenance & Repair	Fire Levy	Local Fiscal Recovery Act	General Bond Retirement	General Capital Improvement
ASSETS						
Equity in Pooled Cash and Cash Equivalents	\$ 17,745,716	\$ 6,504,698	\$ 1,433,251	\$ -	\$ 3,579,374	\$ 19,617,024
Materials and Supplies Inventory	51,786	661,023	-	-	-	-
Accrued Interest Receivable	126,892	13,721	-	-	-	-
Accounts Receivable	812,240	24,781	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Interfund Receivable	2,339,092	-	-	-	-	-
Intergovernmental Receivable	396,372	1,479,747	272,607	2,339,092	233,709	115,570
Prepaid Items	157,686	36,598	57,607	-	-	-
Municipal Income Taxes Receivable	8,748,649	1,073,578	-	-	-	-
Property Taxes Receivable	529,389	-	4,689,485	-	3,816,683	-
Hotel Taxes Receivable	7,164	-	-	-	-	-
Franchise Taxes Receivable	-	-	-	-	-	171,141
Permissive Motor Vehicle Taxes Receivable	-	-	-	-	-	-
Total Assets	\$ 30,914,986	\$ 9,794,146	\$ 6,452,950	\$ 2,339,092	\$ 7,629,766	\$ 19,903,735
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 424,463	\$ 81,006	\$ 13,049	\$ -	\$ -	\$ 5,092
Accrued Wages and Benefits	645,352	120,499	399,379	-	-	-
Contracts Payable	-	-	-	-	-	476,989
Intergovernmental Payable	44,341	18,056	5,754	-	-	-
Matured Compensated Absences Payable	96,388	-	-	-	-	-
Accrued Interest Payable	-	3,385	-	-	-	-
Retainage Payable	-	-	-	-	-	244,751
Due to Other Funds	875	-	-	-	-	-
Interfund Payable	-	-	-	2,339,092	-	-
Unearned Revenue	-	-	-	-	-	-
Notes Payable	-	1,000,000	-	-	2,172	-
Total Liabilities	1,211,419	1,222,946	418,182	2,339,092	2,172	726,832
Deferred Inflows of Resources:						
Property Taxes and Payments in Lieu of Taxes	502,195	-	4,470,970	-	3,657,705	-
Unavailable Revenue - Delinquent Property Taxes	27,194	-	218,515	-	158,978	-
Unavailable Revenue - Income Taxes	2,431,531	297,125	-	-	-	-
Unavailable Revenue - Other	391,722	1,032,343	272,607	2,339,092	233,709	247,085
Total Deferred Inflows of Resources	3,352,642	1,329,468	4,962,092	2,339,092	4,050,392	247,085
Fund Balances:						
Nonspendable	209,472	697,621	57,607	-	-	-
Restricted	-	6,544,111	1,015,069	-	3,577,202	18,929,818
Committed	5,038,101	-	-	-	-	-
Unassigned (Deficit)	21,103,352	-	-	(2,339,092)	-	-
Total Fund Balances	26,350,925	7,241,732	1,072,676	(2,339,092)	3,577,202	18,929,818
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 30,914,986	\$ 9,794,146	\$ 6,452,950	\$ 2,339,092	\$ 7,629,766	\$ 19,903,735

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, 2021</i>	
\$ 12,575,066	\$ 61,455,129	Total Governmental Funds Balance	\$ 66,689,004
-	712,809	<i>Amounts reported for Governmental Activities in the Statement of Net Position are different because:</i>	
9,292	149,905	Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds.	203,053,609
441,575	1,278,596	Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable revenue in the funds:	
875	875	Delinquent property taxes	\$ 489,866
-	2,339,092	Municipal income taxes	2,728,656
2,080,326	6,917,423	Intergovernmental	4,437,329
160,333	412,224	Franchise Taxes	131,515
-	9,822,227	Charges for services	493,931
1,889,909	10,925,466	Total	8,281,297
-	7,164	In the Statement of Activities, interest is accrued on outstanding bonds, whereas in Governmental funds, an interest expenditure is reported when due.	(114,722)
-	171,141	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.	3,397,884
29,224	29,224	The net pension liability and net OPEB liability are not due and payable in the current period, and the net pension asset and net OPEB asset are not available for spending in the current period; therefore the asset, liability, and related deferred inflows/outflows are not reported in governmental funds:	
\$ 17,186,600	\$ 94,221,275	Deferred Outflows - Pension	6,841,990
		Deferred Inflows - Pension	(11,965,381)
\$ 165,903	\$ 689,513	Net Pension Asset	175,353
62,472	1,227,702	Net OPEB Asset	1,278,390
-	476,989	Net Pension Liability	(46,385,342)
166,486	234,637	Deferred Outflows - OPEB	3,857,389
28,994	125,382	Deferred Inflows - OPEB	(7,294,686)
-	3,385	Net OPEB Liability	(5,498,869)
-	244,751	Total	(58,991,156)
-	875	Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:	
-	2,339,092	General obligation bonds	(31,530,000)
664,298	664,298	Long Term Notes	(10,000,000)
-	1,002,172	OPWC loan	(1,520,914)
1,088,153	7,008,796	Unamortized premiums	(1,670,571)
		Capital Leases	(12,301)
3,611,308	12,242,178	Deferral on refunding	1,513,395
85,179	489,866	Compensated absences	(7,729,218)
-	2,728,656	Total	\$ (50,949,609)
546,217	5,062,775	Net Position of Governmental Activities	\$ 171,366,307
4,242,704	20,523,475		
160,333	1,125,033		
6,901,118	36,967,318		
4,833,178	9,871,279		
(38,886)	18,725,374		
11,855,743	66,689,004		
\$ 17,186,600	\$ 94,221,275		

City of Strongsville, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	General Fund	Street Construction, Maintenance & Repair	Fire Levy	Local Fiscal Recovery Act	General Bond Retirement	General Capital Improvement
REVENUES						
Property Taxes	\$ 496,179	\$ -	\$ 4,469,545	\$ -	\$ 3,284,576	\$ -
Municipal Income Taxes	37,458,833	4,617,098	-	-	-	-
Hotel Taxes	109,852	-	-	-	-	-
Permissive Motor Vehicle Taxes	-	-	-	-	-	-
Franchise Taxes	-	-	-	-	-	633,604
Payments in Lieu of Taxes	-	-	-	-	-	-
Intergovernmental	1,137,043	3,031,949	555,174	2,339,092	413,206	-
Interest	(222,515)	(46,611)	-	-	-	-
Fees, Licenses, and Permits	1,154,971	-	2,860	-	-	-
Fines and Forfeitures	558,317	-	-	-	-	-
Charges for Services	2,663,927	-	2,730	-	-	900
Contributions and Donations	10,769	-	9,321	-	-	-
All Other Revenues	286,710	-	5,937	-	-	725
Total Revenues	<u>43,654,086</u>	<u>7,602,436</u>	<u>5,045,567</u>	<u>2,339,092</u>	<u>3,697,782</u>	<u>635,229</u>
EXPENDITURES						
Security of Persons and Property	15,747,160	-	8,878,305	-	-	-
Public Health Services	370,532	-	-	-	-	-
Leisure Time Activities	287,521	-	-	-	-	-
Community Environment	1,463,104	-	-	-	-	-
Basic Utility Services	3,038,701	-	-	-	-	-
Transportation	-	9,384,058	-	260,270	-	94,987
General Government	4,478,276	-	-	-	-	-
Capital Outlay	-	-	-	4,417,914	-	2,711,291
Debt Service:						
Principal Retirement	5,642	2,000,000	-	-	2,663,636	-
Interest and Fiscal Charges	869	80,968	-	-	761,396	-
Debt Issuance Costs	-	-	-	-	57,695	-
Total Expenditures	<u>25,391,805</u>	<u>11,465,026</u>	<u>8,878,305</u>	<u>4,678,184</u>	<u>3,482,727</u>	<u>2,806,278</u>
Excess of Revenues Over (Under) Expenditures	<u>18,262,281</u>	<u>(3,862,590)</u>	<u>(3,832,738)</u>	<u>(2,339,092)</u>	<u>215,055</u>	<u>(2,171,049)</u>
OTHER FINANCING SOURCES (USES)						
Sale of Capital Assets	-	25,850	-	-	-	-
Bond Anticipation Notes Issued	-	3,000,000	-	-	-	7,000,000
Premium on Debt Issuance	-	-	-	-	47,400	-
Transfers In	-	3,500,000	1,500,000	-	-	8,021,667
Transfers Out	(15,882,000)	(2,021,667)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(15,882,000)</u>	<u>4,504,183</u>	<u>1,500,000</u>	<u>-</u>	<u>47,400</u>	<u>15,021,667</u>
Net Change in Fund Balances	2,380,281	641,593	(2,332,738)	(2,339,092)	262,455	12,850,618
Fund Balances - Beginning of Year	23,970,644	6,600,139	3,405,414	-	3,314,747	6,079,200
Fund Balances - End of Year	<u>\$ 26,350,925</u>	<u>\$ 7,241,732</u>	<u>\$ 1,072,676</u>	<u>\$ (2,339,092)</u>	<u>\$ 3,577,202</u>	<u>\$ 18,929,818</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$ 1,702,723	\$ 9,953,023
-	42,075,931
-	109,852
380,908	380,908
-	633,604
2,451,677	2,451,677
1,903,260	9,379,724
(22,478)	(291,604)
56,403	1,214,234
26,655	584,972
2,992,983	5,660,540
108,953	129,043
50,083	343,455
<u>9,651,167</u>	<u>72,625,359</u>
3,146,894	27,772,359
361,446	731,978
3,823,234	4,110,755
154,613	1,617,717
45,288	3,083,989
252,384	9,991,699
31,998	4,510,274
3,645,841	10,775,046
2,635,000	7,304,278
324,065	1,167,298
1,729	59,424
<u>14,422,492</u>	<u>71,124,817</u>
<u>(4,771,325)</u>	<u>1,500,542</u>
4,000	29,850
-	10,000,000
-	47,400
4,882,000	17,903,667
-	(17,903,667)
<u>4,886,000</u>	<u>10,077,250</u>
114,675	11,577,792
11,741,068	55,111,212
<u>\$ 11,855,743</u>	<u>\$ 66,689,004</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, 2021*

Net Change in Fund Balances-Total Governmental Funds \$ 11,577,792

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	\$ 10,775,046	
Infrastructure donations	1,084,364	
Depreciation	<u>(8,826,315)</u>	
Total		3,033,095

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. (2,729,264)

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

Delinquent property taxes	159,628	
Municipal income taxes	(163,644)	
Special assessments	(710)	
Intergovernmental	2,380,750	
Franchise Taxes	55,564	
Charges for services	<u>200,900</u>	
Total		2,632,488

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

Pension	4,446,624
OPEB	72,183

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	(1,085,898)
OPEB	7,904,059

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. 7,304,278

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. (10,047,400)

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	113,322	
Accrued interest on bonds	22,366	
Amortization of premiums	322,146	
Amortization of deferral on refunding	<u>(258,896)</u>	
Total		198,938

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. 14,932

Change in Net Position of Governmental Activities \$ 23,321,827

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Municipal Income Taxes	\$ 30,800,000	\$ 36,160,000	\$ 36,411,751	\$ 251,751
Property Taxes	501,216	496,179	496,179	-
Hotel Taxes	100,000	100,000	110,882	10,882
Intergovernmental Revenues	734,663	3,079,132	3,121,013	41,881
Charges for Services	2,408,640	2,694,552	2,701,469	6,917
Fees, Licenses, and Permits	1,175,500	1,147,615	1,154,971	7,356
Fines and Forfeitures	725,500	498,300	512,156	13,856
Interest Income	203,000	400,000	409,966	9,966
Contributions and Donations	1,000	10,500	10,769	269
Miscellaneous	1,410,800	1,367,150	1,377,091	9,941
<i>Total Revenues</i>	<u>38,060,319</u>	<u>45,953,428</u>	<u>46,306,247</u>	<u>352,819</u>
Expenditures:				
Current:				
Security of Persons and Property	16,204,400	16,456,300	15,614,263	842,037
Public Health Services	396,100	396,100	371,533	24,567
Leisure Time Activities	289,200	324,200	285,387	38,813
Community Environment	1,699,000	1,687,200	1,464,952	222,248
Basic Utility Services	2,894,800	2,894,800	2,812,220	82,580
General Government	5,508,500	5,614,400	4,918,796	695,604
<i>Total Expenditures</i>	<u>26,992,000</u>	<u>27,373,000</u>	<u>25,467,151</u>	<u>1,905,849</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	11,068,319	18,580,428	20,839,096	2,258,668
Other Financing Sources (Uses)				
Advances In	-	1,000,000	1,000,000	-
Advances Out	-	(3,339,092)	(3,339,092)	-
Transfers Out	(10,982,000)	(17,382,000)	(15,882,000)	1,500,000
<i>Total Other Financing Sources (Uses)</i>	<u>(10,982,000)</u>	<u>(19,721,092)</u>	<u>(18,221,092)</u>	<u>1,500,000</u>
<i>Net Change in Fund Balance</i>	86,319	(1,140,664)	2,618,004	3,758,668
<i>Fund Balance - Beginning of Year</i>	10,204,296	10,204,296	10,204,296	-
<i>Fund Balance - End of Year</i>	<u>\$ 10,290,615</u>	<u>\$ 9,063,632</u>	<u>\$ 12,822,300</u>	<u>\$ 3,758,668</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Municipal Income Taxes	\$ 3,700,000	\$ 4,460,000	\$ 4,475,691	\$ 15,691
Intergovernmental Revenues	2,959,000	3,001,000	3,005,328	4,328
Charges for Services	11,000	-	-	-
Interest Income	75,000	42,000	42,113	113
Miscellaneous	137,500	1,300	1,786	486
<i>Total Revenues</i>	<u>6,882,500</u>	<u>7,504,300</u>	<u>7,524,918</u>	<u>20,618</u>
Expenditures:				
Current:				
Transportation	12,338,600	10,368,600	9,639,163	729,437
Debt Service	6,222,000	6,222,000	6,222,000	-
<i>Total Expenditures</i>	<u>18,560,600</u>	<u>16,590,600</u>	<u>15,861,163</u>	<u>729,437</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,678,100)	(9,086,300)	(8,336,245)	750,055
Other Financing Sources				
Sale of Capital Assets	35,000	17,500	17,650	150
Bond Anticipation Notes Issued	4,000,000	4,000,000	4,000,000	-
Transfers In	3,500,000	3,500,000	3,500,000	-
<i>Total Other Financing Sources</i>	<u>7,535,000</u>	<u>7,517,500</u>	<u>7,517,650</u>	<u>150</u>
<i>Net Change in Fund Balance</i>	(4,143,100)	(1,568,800)	(818,595)	750,205
<i>Fund Balance - Beginning of Year</i>	7,335,694	7,335,694	7,335,694	-
<i>Fund Balance - End of Year</i>	<u>\$ 3,192,594</u>	<u>\$ 5,766,894</u>	<u>\$ 6,517,099</u>	<u>\$ 750,205</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 4,454,256	\$ 4,469,545	\$ 4,469,545	\$ -
Intergovernmental Revenues	556,191	555,174	555,174	-
Charges for Services	600	2,700	2,730	30
Fees, Licenses, and Permits	2,800	2,760	2,860	100
Contributions and Donations	5,000	9,300	9,321	21
Miscellaneous	181,000	5,900	5,937	37
<i>Total Revenues</i>	<u>5,199,847</u>	<u>5,045,379</u>	<u>5,045,567</u>	<u>188</u>
Expenditures:				
Current:				
Security of Persons and Property	9,484,300	9,591,800	8,867,534	724,266
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,284,453)	(4,546,421)	(3,821,967)	724,454
Other Financing Sources				
Sale of Capital Assets	2,500	-	-	-
Transfers In	3,600,000	1,500,000	1,500,000	-
<i>Total Other Financing Sources</i>	<u>3,602,500</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(681,953)	(3,046,421)	(2,321,967)	724,454
<i>Fund Balance - Beginning of Year</i>	3,755,218	3,755,218	3,755,218	-
<i>Fund Balance - End of Year</i>	<u>\$ 3,073,265</u>	<u>\$ 708,797</u>	<u>\$ 1,433,251</u>	<u>\$ 724,454</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
Local Fiscal Recovery Act Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 4,678,184	\$ 2,339,092	\$ 2,339,092	\$ -
<i>Total Revenues</i>	<u>4,678,184</u>	<u>2,339,092</u>	<u>2,339,092</u>	<u>-</u>
Expenditures:				
Current:				
Basic Utility Services	1,091,278	1,091,278	1,091,278	-
Transportation	<u>3,586,906</u>	<u>3,586,906</u>	<u>3,586,906</u>	<u>-</u>
<i>Total Expenditures</i>	<u>4,678,184</u>	<u>4,678,184</u>	<u>4,678,184</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(2,339,092)	(2,339,092)	-
Other Financing Sources				
Advance In	-	<u>2,339,092</u>	<u>2,339,092</u>	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>2,339,092</u>	<u>2,339,092</u>	<u>-</u>
<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>

See accompanying notes to the basic financial statements

City of Strongsville, Ohio
Statement of Net Position
Proprietary Funds
December 31, 2021

	Business-Type Activities	Governmental Activities
	Sanitary Sewer Fund	Internal Service Funds
ASSETS		
Current Assets:		
Equity in Pooled Cash and Cash Equivalents	\$ 18,622,933	\$ 4,544,360
Accounts Receivable	1,776,620	-
Intergovernmental Receivable	-	136,799
Prepaid Items	136,544	361,359
Special Assessments Receivable	1,281,166	-
<i>Total Current Assets</i>	<u>21,817,263</u>	<u>5,042,518</u>
Noncurrent Assets:		
Net Pension Asset	19,007	-
Net OPEB Asset	138,572	-
Capital Assets:		
Land	1,508,079	-
Construction in Progress	932,332	-
Depreciable Assets, Net of Depreciation	42,995,913	-
<i>Total Noncurrent Assets</i>	<u>45,593,903</u>	<u>-</u>
Total Assets	<u>67,411,166</u>	<u>5,042,518</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension	187,854	-
OPEB	149,088	-
Total Deferred Outflows of Resources	<u>336,942</u>	<u>-</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	80,871	-
Accrued Wages and Benefits	47,199	-
Contracts Payable	67,640	-
Retainage Payable	52,777	-
Intergovernmental Payable	7,243	-
Compensated Absences Payable	228,793	-
Claims Payable	-	591,922
OWDA Loans Payable	258,902	-
OPWC Loans Payable	49,373	-
<i>Total Current Liabilities</i>	<u>792,798</u>	<u>591,922</u>
Noncurrent Liabilities:		
Compensated Absences Payable	309,895	-
Claims Payable	-	1,052,712
OWDA Loans Payable	689,326	-
OPWC Loans Payable	765,286	-
Net Pension Liability	1,192,871	-
<i>Total Noncurrent Liabilities</i>	<u>2,957,378</u>	<u>1,052,712</u>
Total Liabilities	<u>3,750,176</u>	<u>1,644,634</u>
DEFERRED INFLOWS OF RESOURCES		
Pension	701,189	-
OPEB	524,688	-
Total Deferred Inflows of Resources	<u>1,225,877</u>	<u>-</u>
NET POSITION		
Net Investment in Capital Assets	43,673,437	-
Unrestricted	19,098,618	3,397,884
Total Net Position	<u>\$ 62,772,055</u>	<u>\$ 3,397,884</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, 2021

	<u>Business-Type Activities</u> <u>Sanitary Sewer Fund</u>	<u>Governmental Activities</u> <u>Internal Service Funds</u>
OPERATING REVENUES		
Charges for Services	\$ 8,507,100	\$ 6,804,714
Miscellaneous	-	138,806
Other Services	70,222	-
Total Operating Revenues	<u>8,577,322</u>	<u>6,943,520</u>
OPERATING EXPENSES		
Salaries	1,396,775	-
Fringe Benefits	(147,330)	-
Materials and Supplies	88,262	-
Contractual Services	3,266,012	1,698,866
Depreciation	2,142,309	-
Claims	-	5,229,722
Other	2,596	-
Total Operating Expense	<u>6,748,624</u>	<u>6,928,588</u>
Operating Income	<u>1,828,698</u>	<u>14,932</u>
NONOPERATING REVENUES (EXPENSES)		
Gain on Sale of Capital Assets	17,150	-
Interest	35,027	-
Interest and Fiscal Charges	(39,980)	-
Capital Distribution	(403,098)	-
Total Nonoperating Revenues (Expenses)	<u>(390,901)</u>	<u>-</u>
Income before Capital Contributions	1,437,797	14,932
Capital Contributions from Grants	231,782	-
Capital Contributions from Developers	24,525	-
Capital Contributions from Tap In Fees	163,836	-
Change in Net Position	<u>1,857,940</u>	<u>14,932</u>
Net Position - Beginning of Year	60,914,115	3,382,952
Net Position - End of Year	<u>\$ 62,772,055</u>	<u>\$ 3,397,884</u>

See accompanying notes to the basic financial statements

City of Strongsville, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Business-Type Activities	Governmental Activities
	Sanitary Sewer Fund	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Charges for Services	\$ 8,510,682	\$ 401,131
Cash Received from Interfund Services Provided	-	6,403,583
Other Cash Receipts	-	23,951
Cash Payments to Employees for Services	(1,268,747)	-
Cash Payments for Employee Benefits	(546,618)	-
Cash Payments for Goods and Services	(3,354,282)	(1,698,866)
Cash Payments for Claims	-	(5,858,074)
Other Cash Payments	(2,596)	-
Net Cash (Used For) Operating Activities	<u>3,338,439</u>	<u>(728,275)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital Grants Received	548,910	-
Capital Contributions from Tap In Fees	163,836	-
Capital Contributions from Special Assessments	131,913	-
Proceeds from Sale of Capital Assets	29,800	-
Principal Paid on Debt	(333,055)	-
Interest Paid on Debt	(39,980)	-
Payments for Capital Acquisitions	(2,190,143)	-
Net Cash Used for Capital and Related Financing Activities	<u>(1,688,719)</u>	<u>-</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	1,649,720	(728,275)
Cash and Cash Equivalents - Beginning of Year	<u>16,973,213</u>	<u>5,272,635</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 18,622,933</u></u>	<u><u>\$ 4,544,360</u></u>

(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, 2021

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Sanitary Sewer Fund</u>	<u>Internal Service Funds</u>
RECONCILIATION OF OPERATING INCOME		
TO NET CASH PROVIDED BY/(USED FOR)		
OPERATING ACTIVITIES		
Operating Income	\$ 1,828,698	\$ 14,932
Adjustments:		
Depreciation	2,142,309	-
(Increase) Decrease in Assets:		
Accounts Receivable	(66,640)	-
Intergovernmental Receivable	-	(114,855)
Prepaid Items	(3,725)	17,122
Net Pension Asset	(5,035)	-
Net OPEB Asset	(138,572)	-
(Increase) in Deferred Outflows of Resources - Pension	434,506	-
(Increase) in Deferred Outflows of Resources - OPEB	246,811	-
Increase (Decrease) in Liabilities::		
Accounts Payable	3,717	-
Accrued Wages	534	-
Interfund Payable	-	(528,319)
Intergovernmental Payable	133	-
Claims Payable	-	(117,155)
Compensated Absences Payable	127,494	-
Net Pension Liability	(644,762)	-
Net OPEB Liability	(1,238,837)	-
Increase in Deferred Inflow of Resources - Pension	303,499	-
Increase in Deferred Inflow of Resources - OPEB	348,309	-
Net Cash Provided by/(Used For) Operating Activities	<u>\$ 3,338,439</u>	<u>\$ (728,275)</u>

NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES

During 2021, the Sanitary Sewer Fund received infrastructure donations from a developer in the amount of \$24,525. The net impact of accruals in the Sanitary Sewer fund related to capital assets are in the amount of \$15,104.

See accompanying notes to the basic financial statements

Notes to the Basic Financial Statements

City of Strongsville, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 2020/collection year 2021) 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.

Local Fiscal Recovery Act Fund – This fund accounts for grant funds received related to the American Rescue Plan Act (ARPA) that are used for specified purposes assisting in the recovery from the COVID-19 pandemic.

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.

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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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, 2021, but which were levied to finance year 2022 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 (\$489,866), municipal income taxes (\$2,728,656), intergovernmental grants (\$4,437,329), cable TV franchise fees (\$131,515), and charges for services (\$493,931). 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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 2021, 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 2021, 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 \$100 million. STAR Ohio reserves the right to limit the daily transactions to \$250 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.

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, 2021, 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.

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.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2021, 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

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.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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, net OPEB 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. 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

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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. 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.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 \$30,232,063 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.

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.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 2021.

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 2021.

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, 2021.

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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Note 3 – Changes in Accounting Principles

During the year, the City implemented the following Governmental Accounting Standards Board (GASB) Statements and Implementation Guides:

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. These changes were incorporated in the City’s financial statements; however, there was no effect on the beginning net position/fund balance.

GASB Statement No. 98, *The Annual Comprehensive Financial Report*. The objective of this Statement is to establish the term *annual comprehensive financial report* and its acronym *ACFR*. These changes were incorporated in the City’s financial statements; however, there was no effect on the beginning net position/fund balance.

GASB Implementation Guide 2019-1, *Update*. These changes were incorporated in the City’s financial statements; however, there was no effect on the beginning net position/fund balance.

Note 4 – Accountability

Fund balances at December 31, 2021 included the following individual fund deficit:

	Deficit
Major Governmental Fund:	
Local Fiscal Recovery Act	\$ 2,339,092
Total Major Governmental Funds	2,339,092
Nonmajor Governmental Funds:	
Westwood Commons TIF	\$ 38,886
Total Nonmajor Governmental Funds	38,886
Total Governmental Funds:	\$ 2,377,978

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.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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).

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	Local Fiscal Recovery Act
Net Change in Fund Balance - GAAP Basis	\$ 2,380,281	\$ 641,593	\$ (2,332,738)	\$ (2,339,092)
Net Adjustment				
Revenue Accruals	3,652,161	914,282	-	2,339,092
Expenditure Accruals	(3,440,815)	(2,374,470)	10,771	-
Funds with Separate Legally Adopted Budgets	26,377	-	-	-
Net Change in Fund Balance - Budgetary Basis	<u>\$ 2,618,004</u>	<u>\$ (818,595)</u>	<u>\$ (2,321,967)</u>	<u>\$ -</u>

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City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(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	Local Fiscal Recovery Act	General Bond Retirement	General Capital Improvement	Other Governmental Funds	Total Governmental Funds
<i>Nonspendable</i>								
Prepaid Items	\$ 157,686	\$ 36,598	\$ 57,607	\$ -	\$ -	\$ -	\$ 160,333	\$ 412,224
Inventories	51,786	661,023	-	-	-	-	-	712,809
Total Nonspendable	209,472	697,621	57,607	-	-	-	160,333	1,125,033
<i>Restricted for</i>								
Police Pension	-	-	-	-	-	-	235,276	235,276
Fire Pension	-	-	-	-	-	-	295,213	295,213
Fire Services	-	-	1,015,069	-	-	-	-	1,015,069
Other Law Enforcement	-	-	-	-	-	-	117,132	117,132
Streets and Highways	-	6,544,111	-	-	-	-	2,111,038	8,655,149
Clerk of Court Computerization	-	-	-	-	-	-	105,662	105,662
Drainage Levy	-	-	-	-	-	-	2,157,138	2,157,138
General Bond Retirement	-	-	-	-	3,577,202	-	-	3,577,202
Pearl Road TIF #1	-	-	-	-	-	-	815,109	815,109
Royalton Road TIF	-	-	-	-	-	-	116,180	116,180
Pearl Road TIF #2	-	-	-	-	-	-	75,679	75,679
Pearl Road TIF #3	-	-	-	-	-	-	70,391	70,391
Pearl Road TIF #4	-	-	-	-	-	-	136,854	136,854
Giant Eagle TIF	-	-	-	-	-	-	52,894	52,894
Get Go TIF	-	-	-	-	-	-	28,345	28,345
Clover Senior Apartments TIF	-	-	-	-	-	-	48,095	48,095
Cane's and Case TIF	-	-	-	-	-	-	12,165	12,165
North Pearl Road TIF	-	-	-	-	-	-	5,333	5,333
Brighton Best TIF	-	-	-	-	-	-	135	135
TIF Capital Improvements	-	-	-	-	-	-	518,479	518,479
Capital Improvements	-	-	-	-	-	18,929,818	-	18,929,818
Total Restricted	-	6,544,111	1,015,069	-	3,577,202	18,929,818	6,901,118	36,967,318
<i>Committed to</i>								
Termination Benefits	5,038,101	-	-	-	-	-	-	5,038,101
Emergency Vehicles	-	-	-	-	-	-	2,439,704	2,439,704
Multi-Purpose Complex	-	-	-	-	-	-	1,043,952	1,043,952
Tree Maintenance	-	-	-	-	-	-	99,713	99,713
Bond Escrow	-	-	-	-	-	-	92,024	92,024
Recreation Capital Improvement	-	-	-	-	-	-	1,157,785	1,157,785
Total Committed	5,038,101	-	-	-	-	-	4,833,178	9,871,279
<i>Unassigned (Deficit)</i>								
	21,103,352	-	-	(2,339,092)	-	-	(38,886)	18,725,374
Total Fund Balances	\$ 26,350,925	\$ 7,241,732	\$ 1,072,676	\$ (2,339,092)	\$ 3,577,202	\$ 18,929,818	\$ 11,855,743	\$ 66,689,004

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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, 2021, 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, 2021, the carrying amount of the City's deposits was \$16,537,662. Based on criteria described in GASB Statement No. 40, *Deposits and Investments Risk Disclosures*, as of December 31, 2021, \$15,418,521 of the City's bank balance of \$17,352,539 was covered by Federal Depository Insurance and \$1,595,430 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 remaining \$338,588 was uninsured and uncollateralized at year-end. 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

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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, 2021.

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, 2021. 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, 2021, fair value was \$135,485 below 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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Concentration of Credit Risk

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

As of December 31, 2021, the City had the following investments and investment maturities:

<u>Investment Type</u>	Measurement Value	Credit Rating (*)	Level Input	Investment Maturities (in Years)		
				<1	1-3	3-5
Star Ohio	\$ 2,000,118	AAAm	N/A	\$ 2,000,118	\$ -	\$ -
U.S. Treasury Notes	10,539,511	AA+/Aaa	2	-	3,751,416	6,788,095
U.S. Agencies Debt Securities	25,634,362	AA+/Aaa	2	-	11,504,951	14,129,411
Ohio Local Government Notes	100,348	SP-1+	2	100,348	-	-
Money Market Mutual Fund	2,069,351	AAAm	N/A	2,069,351	-	-
Negotiable Certificate of Deposits	12,837,567	N/A	2	4,475,100	7,625,903	736,564
Commercial Paper	2,490,482	A1+/P1	2	2,490,482	-	-
Commercial Paper	12,406,477	A1/P1	2	12,406,477	-	-
Total Investments	<u>\$ 68,078,216</u>			<u>\$ 23,541,876</u>	<u>\$ 22,882,270</u>	<u>\$ 21,654,070</u>

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, 2021.

Cash and Investments per Note

Investments	\$68,078,216
Carrying Amount of Deposits	16,537,662
Cash on Hand	<u>6,544</u>
Total Cash and Investments per Note	<u>\$84,622,422</u>

Cash and Investments per Statements

Governmental Activities	\$65,999,489
Business-Type Activities	<u>18,622,933</u>
Total Cash and Investments per Statements	<u>\$84,622,422</u>

Note 8 - Receivables

Receivables at December 31, 2021, 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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 2021 with the next triennial update being scheduled in 2024. 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. 2021 public utility property taxes which became a lien at December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The 2020 assessed value upon which the 2021 tax receipts were based on was \$1,658,784,110. The full tax rate for all City operations applied to taxable property for the year ended December 31, 2021, 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 1st and 10th 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 Required Supplementary Information
For the Year Ended December 31, 2021
(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, 2021, business-type activities reported special assessments receivable in the amounts of \$1,281,166. Of these amounts reported, delinquent special assessments for business-type activities are \$10,451.

Intergovernmental Receivables

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities:	
Local Government	\$ 357,015
Homestead and Rollback	636,063
Gasoline Tax	1,239,455
Auto Registration	188,909
Payment in Lieu of Taxes	1,806,578
Cuyahoga County Grant - Roads	158,510
NOPEC Energized Community Grant	115,570
County Grant - Tree	48,011
Berea Municipal Court Fines	5,257
Other Grants	22,963
ARPA Grant	2,339,092
Bureau of Workers Compensation rebate/refund	136,799
<i>Total Governmental Activities Intergovernmental Receivables</i>	\$ 7,054,222

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.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Note 9 –Transfers

Transfers made during the year ended December 31, 2021 were as follows:

<u>TRANSFERS IN</u>	<u>TRANSFERS OUT</u>		Total
	Governmental Activities		
	<u>Major Fund</u> General	<u>Major Fund</u> SCMR	
Governmental Activities			
<u>Major Funds:</u>			
Street Construction, Maintenance and Repair	\$ 3,500,000	-	\$ 3,500,000
Fire Levy	1,500,000	-	1,500,000
General Capital Improvement	6,000,000	2,021,667	8,021,667
<u>Nonmajor Funds:</u>			
Police Pension	900,000	-	900,000
Fire Pension	1,032,000	-	1,032,000
MPC Ehrnfelt Center	1,950,000	-	1,950,000
Recreation Capital Improvement	1,000,000	-	1,000,000
Total Governmental Activities	<u>\$ 15,882,000</u>	<u>\$ 2,021,667</u>	<u>\$ 17,903,667</u>

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.

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City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Note 10 - Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021
Governmental Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 11,876,043	\$ -	\$ -	\$ 11,876,043
Construction in Progress	14,641,319	8,392,591	(15,943,831)	7,090,079
<i>Total Capital Assets Not Being Depreciated</i>	<u>26,517,362</u>	<u>8,392,591</u>	<u>(15,943,831)</u>	<u>18,966,122</u>
<i>Capital Assets Being Depreciated</i>				
Buildings	56,663,800	442,709	-	57,106,509
Land Improvements	4,057,285	-	-	4,057,285
Machinery and Equipment	6,282,132	185,847	(15,285)	6,452,694
Furniture and Fixtures	1,005,946	-	-	1,005,946
Vehicles	16,957,709	1,465,597	(190,316)	18,232,990
Infrastructure:				
Streets	191,307,350	5,846,548	-	197,153,898
Bridges	203,000	-	-	203,000
Storm Sewers	109,446,549	3,877,843	-	113,324,392
Sidewalks	9,023,408	234,616	-	9,258,024
Traffic Signalization	6,465,583	7,357,491	(6,437,348)	7,385,726
<i>Total Capital Assets Being Depreciated</i>	<u>401,412,762</u>	<u>19,410,651</u>	<u>(6,642,949)</u>	<u>414,180,464</u>
<i>Total Capital Assets at Cost</i>	<u>427,930,124</u>	<u>27,803,242</u>	<u>(22,586,780)</u>	<u>433,146,586</u>
Less: Accumulated Depreciation:				
Buildings	(17,541,258)	(1,119,325)	-	(18,660,583)
Land Improvements	(2,332,736)	(134,962)	-	(2,467,698)
Machinery and Equipment	(4,094,098)	(428,757)	14,521	(4,508,334)
Furniture and Fixtures	(904,650)	(8,639)	-	(913,289)
Vehicles	(12,939,765)	(1,027,557)	180,817	(13,786,505)
Infrastructure:				
Streets	(126,152,281)	(3,833,943)	-	(129,986,224)
Bridges	(69,489)	(7,714)	-	(77,203)
Storm Sewers	(50,599,442)	(1,892,501)	-	(52,491,943)
Sidewalks	(6,823,383)	(162,732)	-	(6,986,115)
Traffic Signalization	(3,723,244)	(210,186)	3,718,347	(215,083)
<i>Total Accumulated Depreciation</i>	<u>(225,180,346)</u>	<u>(8,826,316) *</u>	<u>3,913,685</u>	<u>(230,092,977)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>176,232,416</u>	<u>10,584,335</u>	<u>(2,729,264)</u>	<u>184,087,487</u>
Total Governmental Activities Capital Asset, Net	<u>\$ 202,749,778</u>	<u>\$ 18,976,926</u>	<u>\$ (18,673,095)</u>	<u>\$ 203,053,609</u>

* Depreciation expense was charged to governmental functions as follows:

Security of Persons and Property	\$ 1,316,482
Leisure Time Activities	824,093
Transportation	6,541,034
General Government	126,981
Community Environment	17,726
Total Depreciation Expense	<u><u>\$ 8,826,316</u></u>

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021
Business-Type Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 1,508,079	\$ -	\$ -	\$ 1,508,079
Construction in Progress	550,188	1,539,608	(1,157,464)	932,332
<i>Total Capital Assets Not Being Depreciated</i>	<u>2,058,267</u>	<u>1,539,608</u>	<u>(1,157,464)</u>	<u>2,440,411</u>
<i>Capital Assets Being Depreciated</i>				
Buildings	12,813,600	386,345	-	13,199,945
Land Improvements	3,909,917	-	-	3,909,917
Machinery and Equipment	10,948,515	100,696	-	11,049,211
Furniture and Fixtures	19,748	-	-	19,748
Vehicles	2,910,932	534,735	(253,000)	3,192,667
Infrastructure:				
Sanitary Sewer	106,431,944	392,546	-	106,824,490
<i>Total Capital Assets Being Depreciated</i>	<u>137,034,656</u>	<u>1,414,322</u>	<u>(253,000)</u>	<u>138,195,978</u>
<i>Total Capital Assets at Cost</i>	<u>139,092,923</u>	<u>2,953,930</u>	<u>(1,410,464)</u>	<u>140,636,389</u>
Less: Accumulated Depreciation:				
Buildings	(6,791,137)	(237,864)	-	(7,029,001)
Land Improvements	(3,654,898)	(5,682)	-	(3,660,580)
Machinery and Equipment	(9,248,504)	(216,931)	-	(9,465,435)
Furniture and Fixtures	(18,762)	-	-	(18,762)
Vehicles	(2,120,224)	(234,951)	240,350	(2,114,825)
Infrastructure:				
Sanitary Sewers	(71,464,581)	(1,446,881)	-	(72,911,462)
<i>Total Accumulated Depreciation</i>	<u>(93,298,106)</u>	<u>(2,142,309)</u>	<u>240,350</u>	<u>(95,200,065)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>43,736,550</u>	<u>(727,987)</u>	<u>(12,650)</u>	<u>42,995,913</u>
Total Business-Type Activities				
Capital Asset, Net	<u>\$ 45,794,817</u>	<u>\$ 811,621</u>	<u>\$ (1,170,114)</u>	<u>\$ 45,436,324</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 2021, the City contracted with The Fedeli Group to manage its insurance coverage through Liberty Insurance Companies on the following page:

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Type of Coverage	Coverage Limits		Deductible
	Per Occurrence	Aggregate	
Commercial and Personal Property Coverage (Includes Boiler and Machinery Coverage)	\$155,622,804		\$5,000
Ancillary Equipment (Rented)	\$150,000		\$1,000
Earthquake Damage	\$1,000,000		\$25,000
Flood Damage	\$1,000,000		\$25,000/\$100,000
Inland Marine	\$2,790,250		\$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	\$0
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	\$1,000,000	\$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	\$1,000,000	\$1,000,000	\$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	\$150,000		\$1,250
Flood- Additional Coverage: 17449 West Sprague Road	\$408,404		\$1,000

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 \$150,000 limit and \$1,250 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.

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, 2021, the City was only responsible for claims for the years 2012 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. 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 \$1,104,809 reported in the fund at December 31, 2021, 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 2019, 2020 and 2021 were as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Balance at End of Year
2019	\$ 1,842,825	\$ 390,642	\$ 63,979	\$ 2,169,488
2020	\$ 2,169,488	\$ (177,958)	\$ 543,214	\$ 1,448,316
2021	\$ 1,448,316	\$ 645,003	\$ 988,510	\$ 1,104,809

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 \$539,825, reported in the self-insurance fund at December 31, 2021, is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount in 2019, 2020 and 2021 were as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Balance at End of Year
2019	\$ 458,500	\$ 3,434,542	\$ 3,564,631	\$ 328,411
2020	\$ 328,411	\$ 3,870,438	\$ 3,885,376	\$ 313,473
2021	\$ 313,473	\$ 5,095,915	\$ 4,869,563	\$ 539,825

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

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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.

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’ Annual Comprehensive Financial Report referenced above for additional information):

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

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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.

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. The date of implementation will be determined when finalized changes are approved.

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.

Beginning in 2022, the combined plan will be consolidated under the traditional pension plan (defined benefit plan) and the combined plan will no longer be available for new hires beginning in 2022.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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

	State and Local
2021 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
 2021 Actual Contribution Rates	
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 2021 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 2021. Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contributions was \$1,774,505 for 2021.

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 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. 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.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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
2021 Statutory Maximum Contribution Rates		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
 2021 Actual Contribution Rates		
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 \$2,845,657 for 2021.

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, 2020, 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, 2020, and was determined by rolling forward the total pension liability as of January 1, 2020, to December 31, 2020. 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
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

	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	0.095067%	0.068516%	0.2683687%	0.2825245%	
Proportion of the Net Pension Liability/Asset Current Measurement Date	<u>0.082373%</u>	<u>0.067331%</u>	<u>0.2515517%</u>	<u>0.2674464%</u>	
Change in Proportionate Share	<u>-0.012694%</u>	<u>-0.001185%</u>	<u>-0.0168170%</u>	<u>-0.0150781%</u>	
Proportionate Share of the Net Pension Liability/(Asset)	\$ 12,197,648	\$ (194,360)	\$ 17,148,503	\$ 18,232,062	\$ 47,383,853
Pension Expense	\$ (822,124)	\$ 3,851	\$ 1,097,101	\$ 1,068,816	\$ 1,347,644

At December 31, 2021, 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
Deferred Outflows of Resources				
Differences between expected and actual experience	\$ -	\$ 716,866	\$ 762,158	\$ 1,479,024
Changes of assumptions	12,139	287,589	305,762	605,490
Changes in proportion and differences between City contributions and proportionate share of contributions	134,253	108,295	82,620	325,168
City contributions subsequent to the measurement date	<u>1,774,505</u>	<u>1,327,182</u>	<u>1,518,475</u>	<u>4,620,162</u>
Total Deferred Outflows of Resources	<u>\$ 1,920,897</u>	<u>\$ 2,439,932</u>	<u>\$ 2,669,015</u>	<u>\$ 7,029,844</u>
Deferred Inflows of Resources				
Net difference between projected and actual earnings on pension plan investments	\$ 4,783,189	\$ 831,815	\$ 884,374	\$ 6,499,378
Differences between expected and actual experience	546,901	668,056	710,269	1,925,226
Changes in proportion and differences between City contributions and proportionate share of contributions	<u>1,839,889</u>	<u>1,034,024</u>	<u>1,368,053</u>	<u>4,241,966</u>
Total Deferred Inflows of Resources	<u>\$ 7,169,979</u>	<u>\$ 2,533,895</u>	<u>\$ 2,962,696</u>	<u>\$ 12,666,570</u>

\$4,620,162 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, 2022.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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
2022	\$ (3,134,527)	\$ (276,029)	\$ (429,352)	\$ (3,839,908)
2023	(1,269,863)	147,484	54,015	(\$1,068,364)
2024	(1,954,246)	(933,120)	(1,069,346)	(\$3,956,712)
2025	(656,150)	(283,136)	(272,544)	(\$1,211,830)
2026	(3,137)	(76,344)	(94,929)	(174,410)
Thereafter	(5,664)	-	-	(5,664)
Total	<u>\$ (7,023,587)</u>	<u>\$ (1,421,145)</u>	<u>\$ (1,812,156)</u>	<u>\$ (10,256,888)</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, 2020, 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; 0.50 percent, simple through 2021, 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, 2020, 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; 0.50 percent, simple through 2021, then 2.15 percent simple
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 11.70 percent for 2020.

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 2020 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 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
Total	<u>100.00 %</u>	5.43 %

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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	\$ 23,267,078	\$ 12,197,648	\$ 2,993,435
Combined Plan	\$ (135,335)	\$ (194,360)	\$ (238,352)

Changes Between Measurement Date and Report Date

Cost-of-living adjustments for OPERS members in 2022 will be 3 percent for all those eligible to receive the annual benefit increase.

Actuarial Assumptions – OP&F

OP&F’s total pension liability as of December 31, 2020 is based on the results of an actuarial valuation date of January 1, 2020, 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.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation, prepared as of January 1, 2020, are presented below:

Valuation Date	January 1, 2020, with actuarial liabilities rolled forward to December 31, 2020
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.

<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, 2020 are summarized on the next page.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return **
Domestic Equity	21.00 %	5.40 %
International Equity	14.00	5.80 %
Core Fixed Income *	23.00	2.70
U.S. Inflation Linked Bonds *	17.00	2.50
High Yield Fixed Income	7.00	4.70
Private Real Estate	12.00	6.40
Private Markets	8.00	8.00
Midstream Energy Infrastructure	5.00	6.60
Private Credit	5.00	5.50
Real Assets	8.00	7.40
Gold	5.00	1.90
Total	125.00 %	

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	\$ 49,254,279	\$ 35,380,565	\$ 23,769,668

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Note 13 – Defined Benefit OPEB Plans

Net OPEB Liability/Asset

The net OPEB liability/asset reported on the statement of net position represents a liability or asset 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/asset 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/asset 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/asset 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 that any 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 and funded benefits are presented as a long-term *net OPEB liability or net OPEB asset* 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.

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.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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' Annual Comprehensive 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 2021, 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 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City's contractually required contribution was \$5,486 for 2021.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 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 2021, 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 \$67,234 for 2021.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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

The net OPEB asset and total OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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, 2020, and was determined by rolling forward the total OPEB liability as of January 1, 2020, to December 31, 2020. 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&F</u>	<u>Total</u>
Proportion of the Net OPEB Liability			
Prior Measurement Date	0.091711%	0.5508931%	
Proportion of the Net OPEB Liability/Asset			
Current Measurement Date	<u>0.079534%</u>	<u>0.5189981%</u>	
Change in Proportionate Share	<u>0.012177%</u>	<u>0.0318950%</u>	
Proportionate Share of the Net			
OPEB Liability/Asset	\$ (1,416,962)	\$ 5,498,869	\$ 4,081,907
OPEB Expense	\$ (9,141,323)	\$ 455,512	\$ (8,685,811)

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City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>OP&F</u>	<u>Total</u>
Deferred Outflows of Resources			
Changes of assumptions	\$ 696,596	\$ 3,037,825	\$ 3,734,421
Changes in proportion and differences between City contributions and proportionate share of contributions	81,037	118,299	199,336
City contributions subsequent to the measurement date	<u>5,486</u>	<u>67,234</u>	<u>72,720</u>
Total Deferred Outflows of Resources	<u>\$ 783,119</u>	<u>\$ 3,223,358</u>	<u>\$ 4,006,477</u>
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$ 754,694	\$ 204,349	\$ 959,043
Differences between expected and actual experience	1,278,800	907,019	2,185,819
Changes of assumptions	2,295,903	876,622	3,172,525
Changes in proportion and differences between City contributions and proportionate share of contributions	<u>1,089,960</u>	<u>412,027</u>	<u>1,501,987</u>
Total Deferred Inflows of Resources	<u>\$ 5,419,357</u>	<u>\$ 2,400,017</u>	<u>\$ 7,819,374</u>

\$72,720 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, 2022. 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&F</u>	<u>Total</u>
Fiscal Year Ending December 31:			
2022	\$ (2,503,529)	\$ 165,452	\$ (2,338,077)
2023	(1,721,310)	213,844	(1,507,466)
2024	(327,958)	137,553	(190,405)
2025	(88,927)	160,970	72,043
2026	-	51,686	51,686
Thereafter	<u>-</u>	<u>26,602</u>	<u>26,602</u>
Total	<u>\$ (4,641,724)</u>	<u>\$ 756,107</u>	<u>\$ (3,885,617)</u>

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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, 2019, rolled forward to the measurement date of December 31, 2020. 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	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial 3.50 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.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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.

During 2020, 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 10.50 percent for 2020.

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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	<u>100.00 %</u>	<u>4.43 %</u>

Discount Rate A single discount rate of 6.00 percent was used to measure the OPEB asset on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. 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 2.00 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 2120. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2120, and the municipal bond rate was applied to all health care costs after that date.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Sensitivity of the City's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate The following table presents the City's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 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 (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
City's proportionate share of the net OPEB asset	\$ (352,336)	\$ (1,416,962)	\$ (2,292,170)

Sensitivity of the City's Proportionate Share of the Net OPEB Asset 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 asset 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 2021 is 8.50 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 asset	\$ (1,451,496)	\$ (1,416,962)	\$ (1,378,324)

Actuarial Assumptions – OP&F

OP&F's total OPEB liability as of December 31, 2020, is based on the results of an actuarial valuation date of January 1, 2020, 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.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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.

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, 2020, with actuarial liabilities rolled forward to December 31, 2020
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	2.96 percent
Prior measurement date	3.56 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

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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

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, 2020, are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return **
Domestic Equity	21.00 %	5.40 %
Non-US Equity	14.00	5.80
Core Fixed Income *	23.00	2.70
U.S. Inflation Linked Bonds *	17.00	2.50
High Yield Fixed Income	7.00	4.70
Private Real Estate	12.00	6.40
Private Markets	8.00	8.00
Midstream Energy Infrastructure	5.00	6.60
Private Credit	5.00	5.50
Real Assets	8.00	7.40
Gold	5.00	1.90
Total	<u>125.00 %</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 1.25 times due to the application of leverage in certain fixed income asset classes in core fixed income and U.S. inflation linked bonds and the implementation approach for gold.

Discount Rate The total OPEB liability was calculated using the discount rate of 2.96 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, 2020 and 2.75 percent at December 31, 2019, was blended with the long-term rate of 8 percent, which resulted in a blended discount rate of 2.96 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 2037. The long-term expected rate of return on health care investments was applied to projected costs through 2037, and the municipal bond rate was applied to all health care costs after that date.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(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 2.96 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 (1.966 percent), or one percentage point higher (3.96 percent) than the current rate.

	1% Decrease (1.96%)	Current Discount Rate (2.96%)	1% Increase (3.96%)
City's proportionate share of the net OPEB liability	\$ 6,856,776	\$ 5,498,869	\$ 4,378,756

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 1/1/2021	Additions	Deletions	Balance 12/31/2021
Governmental Activities:				
<i>Various Purpose Improvement Notes, Series 2020</i>				
2020 Street Improvement - 2.00%, 06/10/2021	3,000,000	\$ -	(3,000,000)	\$ -
<i>Various Purpose Improvement Notes, Series 2020</i>				
2020 Vehicle Acquisition - 2.00%, 06/10/2021	1,100,000		(1,100,000)	
<i>Various Purpose Improvement Notes, Series 2021</i>				
2021 Street Improvement - 0.625%, 06/9/2022	-	1,000,000	-	1,000,000
Unamortized Premiums on Notes	20,105	4,740	(22,673)	2,172
Total Governmental Activities	\$ 4,120,105	\$ 1,004,740	\$ (4,122,673)	\$ 1,002,172

In 2021, the City issued \$11,000,000 in Street Improvement Purpose Notes Series 2021. These notes are dated June 9, 2021, and will mature on June 9, 2022 and bear a .625 percent rate of interest. \$10,000,000 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, 2021, the City has unspent proceeds of \$8,988,371.

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 Required Supplementary Information
For the Year Ended December 31, 2021
(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
Governmental Activities:				
<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
<u>Long-term Notes Payable</u>				
<i>Various Purpose Improvement Notes, Series 2020</i>				
2020 Street Improvement - 2.00%, 06/10/20	6/10/2020	6/10/2021	2.00%	4,000,000
<i>Street Improvement Notes, Series 2021</i>				
2021 Street Improvement - .625%, 06/09/21	6/9/2021	6/9/2022	0.625%	10,000,000
<u>Ohio Public Works Commission (OPWC) Loans</u>				
Pearl Road Widening - Phase II	7/1/2013	1/1/2036	0%	2,172,730
Business-Type Activities:				
<u>Ohio Water Development Authority (OWDA) Loans</u>				
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
<u>Ohio Public Works Commission (OPWC) Loans</u>				
Drake, Bowman & Fetzer Sanitary Sewers	7/1/2017	7/1/2038	0%	987,465

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Changes in the long-term obligations of the City during 2021 were as follows:

	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021	Amounts Due in One Year
Governmental Activities:					
<u>General Obligation Bonds</u>					
<i>Various Purpose Refundings, Series 2011:</i>					
Multi-Purpose Complex Refunding, Series 2001	\$ 1,015,000	\$ -	\$ (1,015,000)	\$ -	\$ -
Service Center Complex Renovations	25,000	-	(25,000)	-	-
Fire Station #3	235,000	-	(235,000)	-	-
<i>Total Various Purpose Refunding, Series 2011</i>	1,275,000	-	(1,275,000)	-	-
<i>Various Purpose Refundings, Series 2014:</i>					
Foltz Industrial Parkway Extension	610,000	-	(115,000)	495,000	110,000
Royalton Road Improvements	1,195,000	-	(225,000)	970,000	235,000
Police/City Hall	165,000	-	(35,000)	130,000	-
Municipal Service Center	300,000	-	(70,000)	230,000	-
New Fire Station Ward 4	3,500,000	-	(490,000)	3,010,000	25,000
<i>Total Various Purpose Refunding, Series 2014</i>	5,770,000	-	(935,000)	4,835,000	370,000
<i>Various Purpose Refundings, Series 2015:</i>					
Police/City Hall	50,000	-	-	50,000	25,000
Municipal Service Center	100,000	-	-	100,000	50,000
New Fire Station Ward 4	1,770,000	-	(5,000)	1,765,000	880,000
Police Station, Jail, and Mayor's Court	3,495,000	-	(30,000)	3,465,000	40,000
Intersection of Drake & Howe Roads	565,000	-	(5,000)	560,000	5,000
Recreation Land Acquisition (Lunn Road)	620,000	-	(5,000)	615,000	5,000
Intersection of Royalton Road and W. 130th	140,000	-	(5,000)	135,000	5,000
<i>Total Various Purpose Refunding, Series 2015</i>	6,740,000	-	(50,000)	6,690,000	1,010,000
<i>Various Purpose Refundings, Series 2016-01:</i>					
Police Station, Jail, and Mayor's Court	9,020,000	-	(150,000)	8,870,000	170,000
Intersection of Drake & Howe Roads	620,000	-	(65,000)	555,000	70,000
Recreation Land Acquisition (Lunn Road)	635,000	-	(55,000)	580,000	65,000
Intersection of Royalton Road and W. 130th	175,000	-	(25,000)	150,000	25,000
<i>Total Various Purpose Refunding, Series 2016-01</i>	10,450,000	-	(295,000)	10,155,000	330,000
<i>Various Purpose Improvements, Series 2016-02:</i>					
Street Improvements (Pearl Road Widening)	4,985,000	-	(420,000)	4,565,000	430,000
<i>Traffic Signalization Improvement Bonds, Series 2020</i>					
Traffic Signalization	5,500,000	-	(215,000)	5,285,000	225,000
<i>Total General Obligation Bonds</i>	34,720,000	-	(3,190,000)	31,530,000	2,365,000
<u>Long-term Notes</u>					
<i>Various Purpose Improvement Notes, Series 2020</i>					
2020 Street Improvement - 2.00%, 06/10/2020	4,000,000	-	(4,000,000)	-	-
<i>Street Improvement Notes, Series 2021</i>					
2021 Street Improvement - 0.625%, 06/9/2022	-	10,000,000	-	10,000,000	10,000,000
<i>Total Long Term Notes</i>	4,000,000	10,000,000	(4,000,000)	10,000,000	10,000,000

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021	Amounts Due in One Year
Governmental Activities (Continued):					
<u>Direct Borrowings and Direct Placements of debt</u>					
Ohio Public Works Commission (OPWC) Loan					
Pearl Road Widening - Phase II	\$ 1,629,550	\$ -	\$ (108,636)	\$ 1,520,914	\$ 108,636
<u>Net Pension Liability</u>					
OPERS	16,953,004	-	(5,948,227)	11,004,777	-
OP&F	37,111,102	-	(1,730,537)	35,380,565	-
Total Net Pension Liability	<u>54,064,106</u>	<u>-</u>	<u>(7,678,764)</u>	<u>46,385,342</u>	<u>-</u>
<u>Net OPEB Liability</u>					
OPERS	11,428,835	-	(11,428,835)	-	-
OP&F	5,441,573	57,296	-	5,498,869	-
Total Net OPEB Liability	<u>16,870,408</u>	<u>57,296</u>	<u>(11,428,835)</u>	<u>5,498,869</u>	<u>-</u>
<u>Other Long-Term Obligations</u>					
Unamortized Bond and Note Premiums	1,945,317	47,400	(322,146)	1,670,571	-
Capital Lease	17,943	-	(5,642)	12,301	5,974
Claims Payable	1,761,789	4,834,346	(4,951,501)	1,644,634	591,922
Compensated Absences	7,842,540	2,854,563	(2,967,885)	7,729,218	3,041,243
Total Other Long-Term Obligations	<u>11,567,589</u>	<u>7,736,309</u>	<u>(8,247,174)</u>	<u>11,056,724</u>	<u>3,639,139</u>
Total Governmental Activities Long-Term Obligations	<u>\$ 122,851,653</u>	<u>\$ 17,793,605</u>	<u>\$ (34,653,409)</u>	<u>\$ 105,991,849</u>	<u>\$ 16,112,775</u>
Business-Type Activities:					
<u>Direct Borrowings</u>					
Ohio Water Development Authority (OWDA) Loans					
Westwood Park Sanitary Sewer	\$ 105,515	\$ -	\$ (69,523)	\$ 35,992	\$ 35,992
Force Main, Pump Station and Sanitary Sewers	400,812	-	(155,112)	245,700	162,011
Sewer Construction	303,852	-	(27,610)	276,242	28,554
Drake Road East Sanitary Sewer Extension	421,731	-	(31,437)	390,294	32,345
Total OWDA Loans	<u>1,231,910</u>	<u>-</u>	<u>(283,682)</u>	<u>948,228</u>	<u>258,902</u>
Ohio Public Works Commission (OPWC) Loan					
Drake, Bowman & Fetzer Sanitary Sewers	864,032	-	(49,373)	814,659	49,373
<u>Net Pension Liability</u>					
OPERS	1,837,633	-	(644,762)	1,192,871	-
<u>Net OPEB Liability</u>					
OPERS	1,238,837	-	(1,238,837)	-	-
<u>Other Long-Term Obligations</u>					
Compensated Absences	411,194	283,104	(155,610)	538,688	228,793
Total Business-Type Activities Long-Term Obligations	<u>\$ 5,583,606</u>	<u>\$ 283,104</u>	<u>\$ (2,372,264)</u>	<u>\$ 3,494,446</u>	<u>\$ 537,068</u>
Total Entity-Wide Long-Term Obligations	<u>\$ 128,435,259</u>	<u>\$ 18,076,709</u>	<u>\$ (37,025,673)</u>	<u>\$ 109,486,295</u>	<u>\$ 16,649,843</u>

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, and TIF Capital Improvement fund.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 \$948,228 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 \$2,335,573 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 2021, the City issued \$11,000,000 in Street Improvement Purpose Notes Series 2021. These notes are dated June 9, 2021, and will mature on June 9, 2022 and bear a .625 percent rate of interest. \$10,000,000 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, 2021, the City has unspent proceeds of \$8,988,371.

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 were used for the City-Wide traffic signalization project.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Principal and Interest Requirements

Principal and interest requirements to retire long-term obligations outstanding at December 31, 2021 are as follows:

Governmental Activities					
Years	General Obligation Bonds		OPWC Loan	Total	
	Principal	Interest	Principal	Principal	Interest
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	3,250,000	646,690	108,636	3,358,636	646,690
2027-2031	9,805,000	1,878,327	543,183	10,348,183	1,878,327
2032-2036	5,045,000	473,900	434,551	5,479,551	473,900
2037-2040	1,310,000	59,710	-	1,310,000	59,710
Total	\$ 31,530,000	\$ 6,545,625	\$ 1,520,914	\$ 33,050,914	\$ 6,545,625

Business-Type Activities					
Years	OWDA Loan		OPWC Loan	Total	
	Principal	Interest	Principal	Principal	Interest
2022	\$ 258,902	\$ 29,041	\$ 49,373	\$ 308,275	\$ 29,041
2023	146,500	19,858	49,373	195,873	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	68,915	12,081	49,373	118,288	12,081
2027-2031	320,961	27,497	246,867	567,828	27,497
2032-2036	21,352	306	246,867	268,219	306
2037-2040	-	-	74,060	74,060	-
Total	\$ 948,228	\$ 119,175	\$ 814,659	\$ 1,762,887	\$ 119,175

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City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 \$17,047, for a total book value of \$10,485 as of December 31, 2021.

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, 2021:

<u>Year</u>	<u>Payments</u>
2022	6,510
2023	6,510
	<u>13,020</u>
Less: Amount Representing Interest	(719)
Present Value of Minimum Lease Payment	<u>\$ 12,301</u>

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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

Note 17 – Construction Commitments

As of December 31, 2021, 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>Emergency Vehicle Fund</u>	
Police Vehicles	213,322
<u>Recreation Improvement Fund</u>	
Natatorium Renovations	639,000
Towncenter Park Project	982,600
<u>General Capital Improvement</u>	
Drake Road	403,097
Whitney Road Bridge	675,112
Covered Bridge	1,482,422
Sprague Road Widening	166,096
Prospect Storm Sewer Culvert	1,992,116
2021 Road Program	4,688,116
<u>Sanitary Sewer Fund</u>	
Treatment Plant Renovations	7,366,471
Bent Tree Lift Station	323,918
Albion & Webster Sanitary Sewer	76,510
Total Government-wide Construction Commitments	\$ 20,512,072

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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 2021, the City of Strongsville contributed \$361,446 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 2021, 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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 2021, the City of Strongsville contributed \$89,321 to the organization. Financial information may be obtained by contacting Martin S. Healy, 17401 Holland Road, Brook Park, Ohio 44142, or by email at healymswcc@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 ten 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 Willoughby 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 2021, 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 Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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, 2021.

(Tax year 2020/Collection Year 2021)

Tax Abatement Program	Total Amount of City Taxes Abated in 2021
Community Reinvestment Area (CRA)	
Industrial/Residential	\$ 109,772

Note 23 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the City received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the City. The impact on the City’s future operating costs, revenues, and additional 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 4, 2022, Council authorized the issuance of up to \$10 million in street improvement notes.

Required Supplementary Information

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 Eight Years (1)

Traditional Plan	2021	2020	2019	2018	2017	2016	2015	2014
City's Proportion of the Net Pension Liability	0.082373%	0.095067%	0.094031%	0.093485%	0.092880%	0.091907%	0.087814%	0.087814%
City's Proportionate Share of the Net Pension Liability	\$ 12,197,648	\$ 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	\$ 11,602,871	\$ 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	105.13%	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	86.88%	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
Combined Plan	2021	2020	2019	2018	2017	2016	2015	2014
City's Proportion of the Net Pension (Asset)	0.067331%	0.068516%	0.066153%	0.057634%	0.075003%	0.067880%	0.056160%	0.056160%
City's Proportionate Share of the Net Pension (Asset)	\$ (194,360)	\$ (142,872)	\$ (73,974)	\$ (78,459)	\$ (41,744)	\$ (33,030)	\$ (21,623)	\$ (5,893)
City's Covered Payroll	\$ 296,457	\$ 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	65.56%	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)	157.67%	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 Eight Years (1)

Police	2021	2020	2019	2018	2017	2016	2015	2014
City's Proportion of the Net Pension Liability	0.2515517%	0.2683687%	0.2664479%	0.2672358%	0.2659770%	0.2714812%	0.2758712%	0.2758712%
City's Proportionate Share of the Net Pension Liability	\$ 17,148,503	\$ 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	\$ 6,923,858	\$ 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	247.67%	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	70.65%	69.89%	63.07%	70.91%	68.36%	66.77%	71.71%	73.00%
Fire	2021	2020	2019	2018	2017	2016	2015	2014
City's Proportion of the Net Pension Liability	0.2674464%	0.2825245%	0.2898791%	0.2948424%	0.2910200%	0.3021489%	0.3010628%	0.3010628%
City's Proportionate Share of the Net Pension Liability	\$ 18,232,062	\$ 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	\$ 6,020,030	\$ 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	302.86%	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	70.65%	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 Nine Years (1)

	<u>2021</u>	<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	\$ 1,730,219	\$ 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	44,286	41,504	42,700	39,611	30,685	35,034	29,645	24,820	27,632
Total Required Contributions	\$ 1,774,505	\$ 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	(1,774,505)	(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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's Covered Payroll									
Traditional Plan	\$ 12,358,707	\$ 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	\$ 316,329	\$ 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%	14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
Combined Plan	14.00%	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

	<u>2021</u>	<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>Contractually Required Contributions</u>										
Police	\$ 1,327,182	\$ 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
Fire	<u>1,518,475</u>	<u>1,414,707</u>	<u>1,433,038</u>	<u>1,390,614</u>	<u>1,369,721</u>	<u>1,344,026</u>	<u>1,300,541</u>	<u>1,266,425</u>	<u>1,057,138</u>	<u>895,979</u>
Total Required Contributions	\$ 2,845,657	\$ 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
Contributions in Relation to the Contractually Required Contribution	<u>(2,845,657)</u>	<u>(2,730,240)</u>	<u>(2,786,838)</u>	<u>(2,663,314)</u>	<u>(2,602,551)</u>	<u>(2,558,511)</u>	<u>(2,469,009)</u>	<u>(2,421,270)</u>	<u>(2,013,566)</u>	<u>(1,625,383)</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's Covered Payroll										
Police	\$ 6,985,168	\$ 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
Fire	\$ 6,461,596	\$ 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
<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%	19.00%	[1]	12.75%
Fire	23.50%	23.50%	23.50%	23.50%	23.50%	23.50%	23.50%	23.50%	[1]	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 Five Years (1)

	2021	2020	2019	2018	2017
City's Proportion of the Net OPEB Liability/Asset	0.079534%	0.091711%	0.090735%	0.090030%	0.090180%
City's Proportionate Share of the Net OPEB Liability/(Asset)	\$ (1,416,962)	\$ 12,667,672	\$ 11,829,702	\$ 10,099,441	\$ 9,108,486
City's Covered Payroll	\$ 12,028,336	\$ 13,855,536	\$ 13,160,879	\$ 12,752,807	\$ 12,462,764
City's Proportionate Share of the Net OPEB Liability/Asset as a Percentage of its Covered Payroll	-11.78%	91.43%	89.89%	79.19%	73.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/Asset	115.57%	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 Five Years (1)

	2021	2020	2019	2018	2017
City's Proportion of the Net OPEB Liability	0.5189981%	0.5508931%	0.5563270%	0.5620782%	0.5570000%
City's Proportionate Share of the Net OPEB Liability	\$ 5,498,869	\$ 5,441,573	\$ 5,066,211	\$ 31,846,564	\$ 26,439,537
City's Covered Payroll	\$ 12,943,888	\$ 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	42.48%	41.15%	40.16%	258.55%	218.30%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	45.42%	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 Seven Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution	\$ 5,486	\$ 5,160	\$ 6,987	\$ 7,098	\$ 132,408	\$ 252,527	\$ 233,716
Contributions in Relation to the Contractually Required Contribution	<u>(5,486)</u>	<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>	<u>\$ -</u>
City Covered Payroll	\$ 12,812,179	\$ 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%	0.04%	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>2021</u>	<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>
Contractually Required Contribution	\$ 67,234	\$ 64,719	\$ 66,116	\$ 63,080	\$ 61,586	\$ 60,015	\$ 58,235	\$ 57,192	\$ 398,619	\$ 736,755
Contributions in Relation to the Contractually Required Contribution	<u>(67,234)</u>	<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>
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	\$ 13,446,764	\$ 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
Contributions as a Percentage of Covered Payroll	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	3.62%	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, 2021
(Continued)

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 2014-2021.

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. For 2021, 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 1.40% simple through 2020 to 0.50% simple through 2021, then 2.15% simple.

Net OPEB Liability

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2018-2021.

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 2019, 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%. For 2021, the following changes of assumptions affected the total OPEB liability since the prior measurement date: (a) the single discount rate changed from 3.16% to 6.00% (b) the municipal bond rate changed from 2.75% to 2.00% (c) the health care cost trend rate changed from 10.50% initial and 3.50% ultimate in 2030 to 8.50% initial and 3.50% ultimate in 2035.

City of Strongsville, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021
(Continued)

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 2014-2021.

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 2019-2021, 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 2020-2021. 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. For 2021, the single discount rate changed from 3.56 to 2.96.

Combining Statements

Fund Descriptions – Nonmajor Governmental Funds

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.

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.

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.

Fund Descriptions – Nonmajor Governmental Funds

Non-Major Special Revenue Funds (continued)

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:

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.

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Debt Service Funds (continued)

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.

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.

Brighton Best 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 2018-144. The general area affected by this TIF is Commerce Parkway.

Fund Descriptions – Nonmajor Governmental Funds

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.

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.

City of Strongsville, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
ASSETS				
Equity in Pooled Cash and Cash Equivalents	\$ 9,537,622	\$ 1,361,180	\$ 1,676,264	\$ 12,575,066
Accrued Interest Receivable	9,292	-	-	9,292
Accounts Receivable	441,575	-	-	441,575
Due from Other Funds	875	-	-	875
Intergovernmental Receivable	273,748	1,490,242	316,336	2,080,326
Prepaid Items	160,333	-	-	160,333
Property Taxes Receivable	1,889,909	-	-	1,889,909
Permissive Motor Vehicle Taxes Receivable	29,224	-	-	29,224
Total Assets	\$ 12,342,578	\$ 2,851,422	\$ 1,992,600	\$ 17,186,600
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 127,017	\$ 38,886	\$ -	\$ 165,903
Accrued Wages and Benefits	62,472	-	-	62,472
Intergovernmental Payable	166,486	-	-	166,486
Matured Compensated Absences Payable	28,994	-	-	28,994
Unearned Revenue	664,298	-	-	664,298
Total Liabilities	1,049,267	38,886	-	1,088,153
Deferred Inflows of Resources:				
Property Taxes and Payments in Lieu of Taxes	1,804,730	1,490,242	316,336	3,611,308
Unavailable Revenue - Delinquent Property Taxes	85,179	-	-	85,179
Unavailable Revenue - Other	546,217	-	-	546,217
Total Deferred Inflows of Resources	2,436,126	1,490,242	316,336	4,242,704
Fund Balances:				
Nonspendable	160,333	-	-	160,333
Restricted	5,021,459	1,361,180	518,479	6,901,118
Committed	3,675,393	-	1,157,785	4,833,178
Unassigned	-	(38,886)	-	(38,886)
Total Fund Balances	8,857,185	1,322,294	1,676,264	11,855,743
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 12,342,578	\$ 2,851,422	\$ 1,992,600	\$ 17,186,600

City of Strongsville, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
REVENUES				
Property Taxes	\$ 1,702,723	\$ -	\$ -	\$ 1,702,723
Permissive Motor Vehicle Taxes	380,908	-	-	380,908
Payments in Lieu of Taxes	-	2,251,689	199,988	2,451,677
Intergovernmental	1,903,260	-	-	1,903,260
Interest	(22,478)	-	-	(22,478)
Fees, Licenses, and Permits	56,403	-	-	56,403
Fines and Forfeitures	26,655	-	-	26,655
Charges for Services	2,970,583	-	22,400	2,992,983
Contributions and Donations	108,953	-	-	108,953
All Other Revenues	50,083	-	-	50,083
Total Revenues	<u>7,177,090</u>	<u>2,251,689</u>	<u>222,388</u>	<u>9,651,167</u>
EXPENDITURES				
Security of Persons and Property	3,146,894	-	-	3,146,894
Public Health Services	361,446	-	-	361,446
Leisure Time Activities	3,761,734	-	61,500	3,823,234
Community Environment	111,643	42,970	-	154,613
Basic Utility Services	45,288	-	-	45,288
Transportation	252,384	-	-	252,384
General Government	31,998	-	-	31,998
Capital Outlay	3,062,274	-	583,567	3,645,841
Debt Service:				
Principal Retirement	-	2,420,000	215,000	2,635,000
Interest and Fiscal Charges	-	196,187	127,878	324,065
Bond Issuance Costs	-	1,729	-	1,729
Total Expenditures	<u>10,773,661</u>	<u>2,660,886</u>	<u>987,945</u>	<u>14,422,492</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,596,571)</u>	<u>(409,197)</u>	<u>(765,557)</u>	<u>(4,771,325)</u>
OTHER FINANCING SOURCES				
Sale of Capital Assets	4,000	-	-	4,000
Transfers In	3,882,000	-	1,000,000	4,882,000
Total Other Financing Sources	<u>3,886,000</u>	<u>-</u>	<u>1,000,000</u>	<u>4,886,000</u>
Net Change in Fund Balances	289,429	(409,197)	234,443	114,675
Fund Balances - Beginning of Year	8,567,756	1,731,491	1,441,821	11,741,068
Fund Balances - End of Year	<u>\$ 8,857,185</u>	<u>\$ 1,322,294</u>	<u>\$ 1,676,264</u>	<u>\$ 11,855,743</u>

City of Strongsville, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Police Pension	State Highway Maintenance	Motor Vehicle License Tax	Emergency Vehicle	Fire Pension
ASSETS					
Equity in Pooled Cash and Cash Equivalents	\$ 302,199	\$ 881,831	\$ 1,158,869	\$ 2,325,490	\$ 385,135
Accrued Interest Receivable	-	1,412	2,082	5,798	-
Accounts Receivable	-	-	-	436,912	-
Due From Other Funds	-	-	-	-	-
Intergovernmental Receivable	30,482	107,127	-	-	30,482
Prepaid Items	-	-	-	55,300	-
Property Taxes Receivable	497,836	-	-	-	497,834
Permissive Motor Vehicle Taxes Receivable	-	-	29,224	-	-
Total Assets	\$ 830,517	\$ 990,370	\$ 1,190,175	\$ 2,823,500	\$ 913,451
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ -	\$ -	\$ -	\$ 7,168	\$ -
Accrued Wages and Benefits	-	-	-	-	-
Intergovernmental Payable	66,923	-	-	-	89,922
Matured Compensated Absences Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	66,923	-	-	7,168	89,922
Deferred Inflows of Resources:					
Property Taxes	477,096	-	-	-	477,096
Unavailable Revenue - Delinquent Property Taxes	20,740	-	-	-	20,738
Unavailable Revenue - Other	30,482	69,507	-	321,328	30,482
Total Deferred Inflows of Resources	528,318	69,507	-	321,328	528,316
Fund Balances:					
Nonspendable	-	-	-	55,300	-
Restricted	235,276	920,863	1,190,175	-	295,213
Committed	-	-	-	2,439,704	-
Total Fund Balances	235,276	920,863	1,190,175	2,495,004	295,213
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 830,517	\$ 990,370	\$ 1,190,175	\$ 2,823,500	\$ 913,451

<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>
\$ 104,812	\$ 2,159,838	\$ 1,188,956	\$ -	\$ 43,913	\$ 34,427	\$ 14,291
-	-	-	-	-	-	-
-	-	4,663	-	-	-	-
850	-	-	-	-	-	-
-	31,156	10,239	15,051	-	-	-
-	-	105,033	-	-	-	-
-	541,314	-	352,925	-	-	-
-	-	-	-	-	-	-
<u>\$ 105,662</u>	<u>\$ 2,732,308</u>	<u>\$ 1,308,891</u>	<u>\$ 367,976</u>	<u>\$ 43,913</u>	<u>\$ 34,427</u>	<u>\$ 14,291</u>
\$ -	\$ 2,700	\$ 58,799	\$ -	\$ -	\$ -	\$ -
-	-	62,472	-	-	-	-
-	-	9,641	-	-	-	-
-	-	28,994	-	-	-	-
-	-	-	-	-	-	-
-	<u>2,700</u>	<u>159,906</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	515,742	-	334,796	-	-	-
-	25,572	-	18,129	-	-	-
-	31,156	-	15,051	-	-	-
-	<u>572,470</u>	<u>-</u>	<u>367,976</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	105,033	-	-	-	-
105,662	2,157,138	-	-	43,913	34,427	14,291
-	-	1,043,952	-	-	-	-
<u>105,662</u>	<u>2,157,138</u>	<u>1,148,985</u>	<u>-</u>	<u>43,913</u>	<u>34,427</u>	<u>14,291</u>
<u>\$ 105,662</u>	<u>\$ 2,732,308</u>	<u>\$ 1,308,891</u>	<u>\$ 367,976</u>	<u>\$ 43,913</u>	<u>\$ 34,427</u>	<u>\$ 14,291</u>

(Continued)

City of Strongsville, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

	Law Enforcement DWI/DUI	Tree	Bond Escrow	Community Diversion	Total Nonmajor Special Revenue Funds
ASSETS					
Equity in Pooled Cash and Cash Equivalents	\$ 23,007	\$ 99,713	\$ 814,672	\$ 469	\$ 9,537,622
Accrued Interest Receivable	-	-	-	-	9,292
Accounts Receivable	-	-	-	-	441,575
Due From Other Funds	25	-	-	-	875
Intergovernmental Receivable	-	48,011	-	1,200	273,748
Prepaid Items	-	-	-	-	160,333
Property Taxes Receivable	-	-	-	-	1,889,909
Permissive Motor Vehicle Taxes Receivable	-	-	-	-	29,224
Total Assets	\$ 23,032	\$ 147,724	\$ 814,672	\$ 1,669	\$ 12,342,578
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ -	\$ -	\$ 58,350	\$ -	\$ 127,017
Accrued Wages and Benefits	-	-	-	-	62,472
Intergovernmental Payable	-	-	-	-	166,486
Matured Compensated Absences Payable	-	-	-	-	28,994
Unearned Revenue	-	-	664,298	-	664,298
Total Liabilities	-	-	722,648	-	1,049,267
Deferred Inflows of Resources:					
Property Taxes	-	-	-	-	1,804,730
Unavailable Revenue - Delinquent Property Taxes	-	-	-	-	85,179
Unavailable Revenue - Other	-	48,011	-	200	546,217
Total Deferred Inflows of Resources	-	48,011	-	200	2,436,126
Fund Balances:					
Nonspendable	-	-	-	-	160,333
Restricted	23,032	-	-	1,469	5,021,459
Committed	-	99,713	92,024	-	3,675,393
Total Fund Balances	23,032	99,713	92,024	1,469	8,857,185
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 23,032	\$ 147,724	\$ 814,672	\$ 1,669	\$ 12,342,578

City of Strongsville, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Police Pension	State Highway Maintenance	Motor Vehicle License Tax	Emergency Vehicle	Fire Pension
REVENUES					
Property Taxes	\$ 428,414	\$ -	\$ -	\$ -	\$ 428,414
Permissive Motor Vehicle Taxes	-	-	380,908	-	-
Intergovernmental	53,895	229,617	-	2,633	53,896
Interest	-	(3,585)	(3,254)	(15,639)	-
Fees, Licenses, and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Charges for Services	-	-	-	1,196,577	-
Contributions and Donations	-	-	-	-	-
All Other Revenues	-	-	-	20,376	-
Total Revenues	482,309	226,032	377,654	1,203,947	482,310
EXPENDITURES					
Security of Persons and Property	1,360,455	-	-	175,420	1,554,657
Public Health Services	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-
Community Environment	-	-	-	-	-
Basic Utility Services	-	-	-	-	-
Transportation	-	55,735	196,649	-	-
General Government	-	-	-	-	-
Capital Outlay	-	-	-	1,649,147	-
Total Expenditures	1,360,455	55,735	196,649	1,824,567	1,554,657
Excess of Revenues Over (Under) Expenditures	(878,146)	170,297	181,005	(620,620)	(1,072,347)
OTHER FINANCING SOURCES					
Sale of Capital Assets	-	-	-	4,000	-
Transfer In	900,000	-	-	-	1,032,000
Total Other Financing Sources	900,000	-	-	4,000	1,032,000
Net Change in Fund Balances	21,854	170,297	181,005	(616,620)	(40,347)
Fund Balances - Beginning of Year	213,422	750,566	1,009,170	3,111,624	335,560
Fund Balances - End of Year	\$ 235,276	\$ 920,863	\$ 1,190,175	\$ 2,495,004	\$ 295,213

(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, 2021

	Clerk of Courts Computerization	Drainage Levy	Multi- Purpose Complex	Southwest General Hospital Levy	Law Enforcement Federal Seizure
REVENUES					
Property Taxes	\$ -	\$ 515,108	\$ -	\$ 330,787	\$ -
Permissive Motor Vehicle Taxes	-	-	-	-	-
Intergovernmental	-	1,333,445	196,853	30,659	-
Interest	-	-	-	-	-
Fees, Licenses, and Permits	-	-	-	-	-
Fines and Forfeitures	9,929	-	-	-	14,314
Charges for Services	-	-	1,774,006	-	-
Contributions and Donations	-	-	4,403	-	-
All Other Revenues	-	6,000	6,214	-	-
Total Revenues	9,929	1,854,553	1,981,476	361,446	14,314
EXPENDITURES					
Security of Persons and Property	-	-	-	-	-
Public Health Services	-	-	-	361,446	-
Leisure Time Activities	-	-	3,680,042	-	-
Community Environment	-	-	-	-	-
Basic Utility Services	-	45,288	-	-	-
Transportation	-	-	-	-	-
General Government	24,835	-	-	-	-
Capital Outlay	-	1,299,100	114,027	-	-
Total Expenditures	24,835	1,344,388	3,794,069	361,446	-
Excess of Revenues Over (Under) Expenditures	(14,906)	510,165	(1,812,593)	-	14,314
OTHER FINANCING SOURCES					
Sale of Capital Assets	-	-	-	-	-
Transfer In	-	-	1,950,000	-	-
Total Other Financing Sources	-	-	1,950,000	-	-
Net Change in Fund Balances	(14,906)	510,165	137,407	-	14,314
Fund Balances - Beginning of Year	120,568	1,646,973	1,011,578	-	29,599
Fund Balances - End of Year	\$ 105,662	\$ 2,157,138	\$ 1,148,985	\$ -	\$ 43,913

Law Enforcement State Seizure	Law Enforcement Drug Fine	Law Enforcement DWI/DUI	Tree	Bond Escrow	Community Diversion	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,702,723
-	-	-	-	-	-	380,908
-	-	-	-	-	2,262	1,903,260
-	-	-	-	-	-	(22,478)
-	-	-	40,332	16,071	-	56,403
1,295	242	875	-	-	-	26,655
-	-	-	-	-	-	2,970,583
-	-	-	-	104,550	-	108,953
-	-	-	-	17,493	-	50,083
<u>1,295</u>	<u>242</u>	<u>875</u>	<u>40,332</u>	<u>138,114</u>	<u>2,262</u>	<u>7,177,090</u>
53,866	-	408	-	-	2,088	3,146,894
-	-	-	-	-	-	361,446
-	-	-	-	81,692	-	3,761,734
-	-	-	95,878	15,765	-	111,643
-	-	-	-	-	-	45,288
-	-	-	-	-	-	252,384
-	-	-	-	7,163	-	31,998
-	-	-	-	-	-	3,062,274
<u>53,866</u>	<u>-</u>	<u>408</u>	<u>95,878</u>	<u>104,620</u>	<u>2,088</u>	<u>10,773,661</u>
<u>(52,571)</u>	<u>242</u>	<u>467</u>	<u>(55,546)</u>	<u>33,494</u>	<u>174</u>	<u>(3,596,571)</u>
-	-	-	-	-	-	4,000
-	-	-	-	-	-	3,882,000
-	-	-	-	-	-	3,886,000
<u>(52,571)</u>	<u>242</u>	<u>467</u>	<u>(55,546)</u>	<u>33,494</u>	<u>174</u>	<u>289,429</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>
<u>\$ 34,427</u>	<u>\$ 14,291</u>	<u>\$ 23,032</u>	<u>\$ 99,713</u>	<u>\$ 92,024</u>	<u>\$ 1,469</u>	<u>\$ 8,857,185</u>

City of Strongsville, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2021

	Pearl Road TIF #1	Royalton Road TIF	Pearl Road TIF #2	Pearl Road TIF #3
ASSETS				
Equity in Pooled Cash and Cash Equivalents	\$ 815,109	\$ 116,180	\$ 75,679	\$ 70,391
Intergovernmental Receivable	683,142	54,872	81,254	40,139
Total Assets	\$ 1,498,251	171,052	156,933	\$ 110,530
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Deferred Inflows of Resources:				
Payments in Lieu of Taxes	683,142	54,872	81,254	40,139
Total Deferred Inflows of Resources	683,142	54,872	81,254	40,139
Fund Balances:				
Restricted	815,109	116,180	75,679	70,391
Unassigned (Deficit)	-	-	-	-
Total Fund Balances (Deficit)	815,109	116,180	75,679	70,391
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,498,251	\$ 171,052	\$ 156,933	\$ 110,530

Pearl Road TIF #4	Westwood Commons TIF	Giant Eagle TIF	Get Go TIF	Clover Senior Apartments TIF	Cane's and Chase TIF	North Pearl Road TIF	Brighton Best TIF	Total Nonmajor Debt Service Funds
\$ 136,854	\$ -	\$ 52,894	\$ 28,345	\$ 48,095	\$ 12,165	\$ 5,333	\$ 135	\$ 1,361,180
255,304	38,886	116,044	25,249	138,416	20,286	36,650	-	1,490,242
<u>\$ 392,158</u>	<u>\$ 38,886</u>	<u>\$ 168,938</u>	<u>53,594</u>	<u>186,511</u>	<u>32,451</u>	<u>41,983</u>	<u>135</u>	<u>\$ 2,851,422</u>
<u>\$ -</u>	<u>\$ 38,886</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,886</u>
<u>-</u>	<u>38,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,886</u>
255,304	38,886	116,044	25,249	138,416	20,286	36,650	-	1,490,242
<u>255,304</u>	<u>38,886</u>	<u>116,044</u>	<u>25,249</u>	<u>138,416</u>	<u>20,286</u>	<u>36,650</u>	<u>-</u>	<u>1,490,242</u>
136,854	-	52,894	28,345	48,095	12,165	5,333	135	1,361,180
-	(38,886)	-	-	-	-	-	-	(38,886)
<u>136,854</u>	<u>(38,886)</u>	<u>52,894</u>	<u>28,345</u>	<u>48,095</u>	<u>12,165</u>	<u>5,333</u>	<u>135</u>	<u>1,322,294</u>
<u>\$ 392,158</u>	<u>\$ 38,886</u>	<u>\$ 168,938</u>	<u>\$ 53,594</u>	<u>\$ 186,511</u>	<u>\$ 32,451</u>	<u>\$ 41,983</u>	<u>\$ 135</u>	<u>\$ 2,851,422</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, 2021

	Pearl Road TIF #1	Royalton Road TIF	Pearl Road TIF #2	Pearl Road TIF #3
REVENUES				
Payment in Lieu of Taxes	\$ 1,419,617	\$ 209,871	\$ 77,280	\$ 41,673
Total Revenues	<u>1,419,617</u>	<u>209,871</u>	<u>77,280</u>	<u>41,673</u>
EXPENDITURES				
Community Environment	-	-	-	-
Debt Service:				
Principal Retirement	1,270,000	195,000	170,000	50,000
Interest and Fiscal Charges	173,187	3,900	3,400	1,000
Bond Issuance Costs	-	1,729	-	-
Total Expenditures	<u>1,443,187</u>	<u>200,629</u>	<u>173,400</u>	<u>51,000</u>
Net Change in Fund Balances	(23,570)	9,242	(96,120)	(9,327)
Fund Balances (Deficit) - Beginning of Year	838,679	106,938	171,799	79,718
Fund Balances (Deficit) - End of Year	<u>\$ 815,109</u>	<u>\$ 116,180</u>	<u>\$ 75,679</u>	<u>\$ 70,391</u>

Pearl Road TIF #4	Westwood Commons TIF	Giant Eagle TIF	Get Go TIF	Clover Senior Apartments TIF	Cane's and Chase TIF	North Pearl Road TIF	Brighton Best TIF	Total Nonmajor Debt Service Funds
\$ 222,495	\$ 40,332	\$ 95,717	\$ 24,132	\$ 98,261	\$ 16,843	\$ 5,333	\$ 135	2,251,689
<u>222,495</u>	<u>40,332</u>	<u>95,717</u>	<u>24,132</u>	<u>98,261</u>	<u>16,843</u>	<u>5,333</u>	<u>135</u>	<u>2,251,689</u>
-	42,970	-	-	-	-	-	-	42,970
266,000	-	179,000	40,000	230,000	20,000	-	-	2,420,000
5,320	-	3,580	800	4,600	400	-	-	196,187
-	-	-	-	-	-	-	-	1,729
<u>271,320</u>	<u>42,970</u>	<u>182,580</u>	<u>40,800</u>	<u>234,600</u>	<u>20,400</u>	<u>-</u>	<u>-</u>	<u>2,660,886</u>
(48,825)	(2,638)	(86,863)	(16,668)	(136,339)	(3,557)	5,333	135	(409,197)
185,679	(36,248)	139,757	45,013	184,434	15,722	-	-	1,731,491
<u>\$ 136,854</u>	<u>\$ (38,886)</u>	<u>\$ 52,894</u>	<u>\$ 28,345</u>	<u>\$ 48,095</u>	<u>\$ 12,165</u>	<u>\$ 5,333</u>	<u>\$ 135</u>	<u>\$ 1,322,294</u>

City of Strongsville, Ohio
Combining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2021

	Recreation Capital Improvement	TIF Capital Improvement	Total Nonmajor Capital Projects Funds
ASSETS			
Equity in Pooled Cash and Cash Equivalents	\$ 1,157,785	\$ 518,479	\$ 1,676,264
Intergovernmental Receivable	-	316,336	316,336
Total Assets	\$ 1,157,785	834,815	\$ 1,992,600
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Deferred Inflows of Resources:			
Payments in Lieu of Taxes	-	316,336	316,336
<i>Total Deferred Inflows of Resources</i>	-	316,336	316,336
Fund Balances:			
Restricted	-	518,479	518,479
Committed	1,157,785	-	1,157,785
Total Fund Balances	1,157,785	518,479	1,676,264
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,157,785	\$ 834,815	\$ 1,992,600

City of Strongsville, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year Ended December 31, 2021

	Recreation Capital Improvement	TIF Capital Improvement	Total Nonmajor Capital Projects Funds
REVENUES			
Payment in Lieu of Taxes	\$ -	\$ 199,988	\$ 199,988
Charges for Services	22,400	-	22,400
Total Revenues	<u>22,400</u>	<u>199,988</u>	<u>222,388</u>
EXPENDITURES			
Leisure Time Activities	61,500	-	61,500
Capital Outlay	28,400	555,167	583,567
Debt Service:			
Principal Retirement	-	215,000	215,000
Interest and Fiscal Charges	-	127,878	127,878
Total Expenditures	<u>89,900</u>	<u>898,045</u>	<u>987,945</u>
Excess of Revenues (Under) Expenditures	<u>(67,500)</u>	<u>(698,057)</u>	<u>(765,557)</u>
OTHER FINANCING SOURCES			
Transfer In	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Total Other Financing Sources	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Net Change in Fund Balances	932,500	(698,057)	234,443
Fund Balances - Beginning of Year	225,285	1,216,536	1,441,821
Fund Balances - End of Year	<u>\$ 1,157,785</u>	<u>\$ 518,479</u>	<u>\$ 1,676,264</u>

Fund Descriptions - Nonmajor Proprietary Funds

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, 2021

	Workers' Compensation Reserve	Health Insurance Reserve	Nonmajor Internal Service Funds
ASSETS			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 611,651	\$ 3,932,709	\$ 4,544,360
Intergovernmental Receivable	131,799	5,000	136,799
Prepaid Items	361,359	-	361,359
Total Assets	1,104,809	3,937,709	5,042,518
LIABILITIES			
Current Liabilities:			
Claims Payable	52,097	539,825	591,922
Total Current Liabilities	52,097	539,825	591,922
Noncurrent Liabilities:			
Claims Payable	1,052,712	-	1,052,712
Total Noncurrent Liabilities	1,052,712	-	1,052,712
Total Liabilities	1,104,809	539,825	1,644,634
NET POSITION			
Unrestricted	-	3,397,884	3,397,884
Total Net Position	\$ -	\$ 3,397,884	\$ 3,397,884

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, 2021

	Workers' Compensation Reserve	Health Insurance Reserve	Nonmajor Internal Service Funds
OPERATING REVENUES			
Charges for Services	\$ -	\$ 6,804,714	\$ 6,804,714
Miscellaneous	133,806	5,000	138,806
Total Operating Revenues	<u>133,806</u>	<u>6,809,714</u>	<u>6,943,520</u>
OPERATING EXPENSES			
Contractual Services	-	1,698,866	1,698,866
Claims	133,806	5,095,916	5,229,722
Total Operating Expense	<u>133,806</u>	<u>6,794,782</u>	<u>6,928,588</u>
Change in Net Position	-	14,932	14,932
Net Position - Beginning of Year	-	3,382,952	3,382,952
Net Position - End of Year	<u>\$ -</u>	<u>\$ 3,397,884</u>	<u>\$ 3,397,884</u>

City of Strongsville, Ohio
Combining Statement of Cash Flows
Nonmajor Internal Service Funds
For the Year Ended December 31, 2021

	Workers' Compensation Reserve	Health Insurance Reserve	Nonmajor Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Charges for Services	\$ -	\$ 401,131	\$ 401,131
Cash Received from Interfund Services Provided	-	6,403,583	6,403,583
Other Cash Receipts	23,951	-	23,951
Cash Payments for Goods and Services	-	(1,698,866)	(1,698,866)
Cash Payments for Claims	(988,510)	(4,869,564)	(5,858,074)
Net Cash Provided by/(Used for) Operating Activities	<u>(964,559)</u>	<u>236,284</u>	<u>(728,275)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	(964,559)	236,284	(728,275)
Cash and Cash Equivalents - Beginning of Year	1,576,210	3,696,425	5,272,635
Cash and Cash Equivalents - End of Year	<u><u>\$ 611,651</u></u>	<u><u>\$ 3,932,709</u></u>	<u><u>\$ 4,544,360</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY/(USED FOR) OPERATING ACTIVITIES			
Operating Income	\$ -	\$ 14,932	\$ 14,932
Adjustments:			
(Increase) Decrease in Assets:			
Intergovernmental Receivable	(109,855)	(5,000)	(114,855)
Prepaid Items	17,122	-	17,122
Increase (Decrease) in Liabilities:			
Intergovernmental Payable	-	-	-
Claims Payable	(343,507)	226,352	(117,155)
Interfund Payable	(528,319)	-	(528,319)
Net Cash Provided by/(Used For) Operating Activities	<u><u>\$ (964,559)</u></u>	<u><u>\$ 236,284</u></u>	<u><u>\$ (728,275)</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Municipal Income Taxes	\$ 30,800,000	\$ 36,160,000	\$ 36,411,751	\$ 251,751
Property Taxes	501,216	496,179	496,179	-
Hotel Taxes	100,000	100,000	110,882	10,882
Intergovernmental Revenues	734,663	3,079,132	3,121,013	41,881
Charges for Services	2,408,640	2,694,552	2,701,469	6,917
Fees, Licenses, and Permits	1,175,500	1,147,615	1,154,971	7,356
Fines and Forfeitures	725,500	498,300	512,156	13,856
Interest Income	203,000	400,000	409,966	9,966
Contributions and Donations	1,000	10,500	10,769	269
Miscellaneous	1,410,800	1,367,150	1,377,091	9,941
<i>Total Revenues</i>	<u>38,060,319</u>	<u>45,953,428</u>	<u>46,306,247</u>	<u>352,819</u>
Expenditures:				
Current:				
Security of Persons and Property:				
Public Safety Director:				
Personal Services	177,800	177,800	177,368	432
Total Public Safety Director	<u>177,800</u>	<u>177,800</u>	<u>177,368</u>	<u>432</u>
Police:				
Personal Services	10,157,000	10,171,300	9,666,979	504,321
Other	935,100	935,100	808,708	126,392
Total Police	<u>11,092,100</u>	<u>11,106,400</u>	<u>10,475,687</u>	<u>630,713</u>
Opioid Grant:				
Personal Services	37,300	55,000	47,507	7,493
Other	-	17,700	15,360	2,340
Total Opioid Grant	<u>37,300</u>	<u>72,700</u>	<u>62,867</u>	<u>9,833</u>
Corrections Officers:				
Personal Services	818,000	818,000	731,311	86,689
Other	88,000	88,000	36,954	51,046
Total Corrections Officers	<u>906,000</u>	<u>906,000</u>	<u>768,265</u>	<u>137,735</u>
Joint Dispatch Center:				
Personal Services	3,425,800	3,612,500	3,564,969	47,531
Other	185,400	200,900	185,142	15,758
Total Joint Dispatch Center	<u>3,611,200</u>	<u>3,813,400</u>	<u>3,750,111</u>	<u>63,289</u>
Street Lighting:				
Other	380,000	380,000	379,965	35
Total Security of Persons and Property	<u>16,204,400</u>	<u>16,456,300</u>	<u>15,614,263</u>	<u>842,037</u>
Public Health Services:				
Cemetery:				
Personal Services	132,100	132,100	117,856	14,244
Other	20,100	20,100	9,789	10,311
Total Cemetery	<u>152,200</u>	<u>152,200</u>	<u>127,645</u>	<u>24,555</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, 2021
(Continued)

County Board of Health:				
Other	243,900	243,900	243,888	12
Total Public Health Services	<u>396,100</u>	<u>396,100</u>	<u>371,533</u>	<u>24,567</u>
Leisure Time Activities:				
Parks:				
Personal Services	116,200	116,200	115,915	285
Other	173,000	208,000	169,472	38,528
Total Leisure Time Activates	<u>289,200</u>	<u>324,200</u>	<u>285,387</u>	<u>38,813</u>
Community Environment:				
Building:				
Personal Services	1,048,200	1,048,200	938,418	109,782
Other	184,800	184,800	102,152	82,648
Total Building	<u>1,233,000</u>	<u>1,233,000</u>	<u>1,040,570</u>	<u>192,430</u>
Architectural Board of Review:				
Other	4,000	6,000	2,630	3,370
Planning Commission:				
Personal Services	117,000	117,000	115,903	1,097
Other	62,000	64,000	55,048	8,952
Total Planning Commission	<u>179,000</u>	<u>181,000</u>	<u>170,951</u>	<u>10,049</u>
Board of Appeals:				
Other	15,900	15,900	11,330	4,570
Economic Development:				
Personal Services	174,300	174,300	172,851	1,449
Other	92,800	77,000	66,620	10,380
Total Economic Development	<u>267,100</u>	<u>251,300</u>	<u>239,471</u>	<u>11,829</u>
Total Community Environment	<u>1,699,000</u>	<u>1,687,200</u>	<u>1,464,952</u>	<u>222,248</u>
Basic Utility Services:				
Rubbish:				
Other	2,894,800	2,894,800	2,812,220	82,580
Total Basic Utility Services	<u>2,894,800</u>	<u>2,894,800</u>	<u>2,812,220</u>	<u>82,580</u>
General Government:				
Council:				
Personal Services	369,100	375,600	367,350	8,250
Other	36,000	36,000	10,809	25,191
Total Council	<u>405,100</u>	<u>411,600</u>	<u>378,159</u>	<u>33,441</u>
Mayor's Office:				
Personal Services	265,100	265,100	262,517	2,583
Other	19,400	19,400	7,455	11,945
Total Mayor's Office	<u>284,500</u>	<u>284,500</u>	<u>269,972</u>	<u>14,528</u>
Human Resources:				
Personal Services	257,200	259,600	258,250	1,350
Other	41,900	56,900	31,482	25,418
Total Human Resources	<u>299,100</u>	<u>316,500</u>	<u>289,732</u>	<u>26,768</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, 2021
(Continued)

Finance:				
Personal Services	559,200	559,200	543,296	15,904
Other	18,200	18,200	6,267	11,933
Total Finance	577,400	577,400	549,563	27,837
Law:				
Personal Services	534,900	534,900	520,354	14,546
Other	74,900	74,900	12,576	62,324
Total Law	609,800	609,800	532,930	76,870
Communication and Technology:				
Personal Services	718,200	718,200	711,283	6,917
Other	534,500	534,500	461,304	73,196
Total Communication and Technology	1,252,700	1,252,700	1,172,587	80,113
Mayor's Court:				
Personal Services	157,300	157,300	132,708	24,592
Other	320,000	320,000	115,087	204,913
Total Mayor's Court	477,300	477,300	247,795	229,505
Civil Service:				
Other	29,400	61,400	23,856	37,544
General Miscellaneous:				
Other	1,573,200	1,623,200	1,454,202	168,998
Total General Government	5,508,500	5,614,400	4,918,796	695,604
Total Expenditures	26,992,000	27,373,000	25,467,151	1,905,849
<i>Excess of Revenues Over</i>				
<i>(Under) Expenditures</i>	11,068,319	18,580,428	20,839,096	2,258,668
Other Financing Sources (Uses)				
Advances In	-	1,000,000	1,000,000	-
Advances Out	-	(3,339,092)	(3,339,092)	-
Transfers Out	(10,982,000)	(17,382,000)	(15,882,000)	1,500,000
Total Other Financing Sources (Uses)	(10,982,000)	(19,721,092)	(18,221,092)	1,500,000
Net Change in Fund Balance	86,319	(1,140,664)	2,618,004	3,758,668
Fund Balance - Beginning of Year	10,204,296	10,204,296	10,204,296	-
Fund Balance - End of Year	\$ 10,290,615	\$ 9,063,632	\$ 12,822,300	\$ 3,758,668

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Revenues:				
Municipal Income Taxes	\$ 3,700,000	\$ 4,460,000	\$ 4,475,691	\$ 15,691
Intergovernmental Revenues	2,959,000	3,001,000	3,005,328	4,328
Charges for Services	11,000	-	-	-
Interest Income	75,000	42,000	42,113	113
Miscellaneous	137,500	1,300	1,786	486
<i>Total Revenues</i>	<u>6,882,500</u>	<u>7,504,300</u>	<u>7,524,918</u>	<u>20,618</u>
Expenditures:				
Current:				
Transportation:				
Street Repairs:				
Personal Services	4,228,400	4,228,400	4,049,416	178,984
Other	5,685,900	3,785,900	3,568,301	217,599
Total Street Repairs	<u>9,914,300</u>	<u>8,014,300</u>	<u>7,617,717</u>	<u>396,583</u>
Traffic Signal Maintenance:				
Personal Services	114,500	114,500	113,040	1,460
Other	185,000	215,000	149,634	65,366
Total Traffic Signal Maintenance	<u>299,500</u>	<u>329,500</u>	<u>262,674</u>	<u>66,826</u>
Snow Removal:				
Other	680,400	580,400	488,669	91,731
Total Snow Removal	<u>680,400</u>	<u>580,400</u>	<u>488,669</u>	<u>91,731</u>
Municipal Garage:				
Personal Services	769,400	769,400	651,522	117,878
Other	675,000	675,000	618,581	56,419
Total Municipal Garage	<u>1,444,400</u>	<u>1,444,400</u>	<u>1,270,103</u>	<u>174,297</u>
Debt Service:				
Principal	6,100,000	6,100,000	6,100,000	-
Interest & Fiscal Charges	122,000	122,000	122,000	-
Total Debt Service	<u>6,222,000</u>	<u>6,222,000</u>	<u>6,222,000</u>	<u>-</u>
Total Expenditures	<u>18,560,600</u>	<u>16,590,600</u>	<u>15,861,163</u>	<u>729,437</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	(11,678,100)	(9,086,300)	(8,336,245)	750,055
Other Financing Sources				
Sale of Capital Assets	35,000	17,500	17,650	150
Bond Anticipation Notes Issued	4,000,000	4,000,000	4,000,000	-
Transfers In	3,500,000	3,500,000	3,500,000	-
<i>Total Other Financing Sources</i>	<u>7,535,000</u>	<u>7,517,500</u>	<u>7,517,650</u>	<u>150</u>
<i>Net Change in Fund Balance</i>	(4,143,100)	(1,568,800)	(818,595)	750,205
<i>Fund Balance - Beginning of Year</i>	<u>7,335,694</u>	<u>7,335,694</u>	<u>7,335,694</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 3,192,594</u>	<u>\$ 5,766,894</u>	<u>\$ 6,517,099</u>	<u>\$ 750,205</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 4,454,256	\$ 4,469,545	\$ 4,469,545	\$ -
Intergovernmental Revenues	556,191	555,174	555,174	-
Charges for Services	600	2,700	2,730	30
Fees, Licenses, and Permits	2,800	2,760	2,860	100
Contributions and Donations	5,000	9,300	9,321	21
Miscellaneous	181,000	5,900	5,937	37
<i>Total Revenues</i>	<u>5,199,847</u>	<u>5,045,379</u>	<u>5,045,567</u>	<u>188</u>
Expenditures:				
Current:				
Security of Persons and Property:				
Fire:				
Personal Services	8,726,900	8,683,900	8,064,026	619,874
Other	511,200	641,700	623,812	17,888
Total Fire	<u>9,238,100</u>	<u>9,325,600</u>	<u>8,687,838</u>	<u>637,762</u>
Fire Station Ward 1:				
Other	<u>67,200</u>	<u>74,200</u>	<u>36,250</u>	<u>37,950</u>
Fire Station Ward 2:				
Other	<u>47,500</u>	<u>47,500</u>	<u>36,750</u>	<u>10,750</u>
Fire Station Ward 3:				
Other	<u>32,500</u>	<u>32,500</u>	<u>21,792</u>	<u>10,708</u>
Fire Station Ward 4:				
Other	<u>99,000</u>	<u>112,000</u>	<u>84,904</u>	<u>27,096</u>
<i>Total Expenditures</i>	<u>9,484,300</u>	<u>9,591,800</u>	<u>8,867,534</u>	<u>724,266</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,284,453)	(4,546,421)	(3,821,967)	724,454
Other Financing Sources				
Sale of Capital Assets	2,500	-	-	-
Transfers In	3,600,000	1,500,000	1,500,000	-
<i>Total Other Financing Sources (Uses)</i>	<u>3,602,500</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(681,953)	(3,046,421)	(2,321,967)	724,454
<i>Fund Balance - Beginning of Year</i>	<u>3,755,218</u>	<u>3,755,218</u>	<u>3,755,218</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 3,073,265</u>	<u>\$ 708,797</u>	<u>\$ 1,433,251</u>	<u>\$ 724,454</u>

City of Strongsville, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Act Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 4,678,184	\$ 2,339,092	\$ 2,339,092	\$ -
<i>Total Revenues</i>	<u>4,678,184</u>	<u>2,339,092</u>	<u>2,339,092</u>	<u>-</u>
Expenditures:				
Current:				
Basic Utility Services:				
Drainage Levy:				
Other	1,091,278	1,091,278	1,091,278	-
	<u>1,091,278</u>	<u>1,091,278</u>	<u>1,091,278</u>	<u>-</u>
Transportation:				
Street Repairs:				
Other	3,586,906	3,586,906	3,586,906	-
	<u>3,586,906</u>	<u>3,586,906</u>	<u>3,586,906</u>	<u>-</u>
<i>Total Expenditures</i>	<u>4,678,184</u>	<u>4,678,184</u>	<u>4,678,184</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(2,339,092)	(2,339,092)	-
Other Financing Sources				
Advance In	-	2,339,092	2,339,092	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>2,339,092</u>	<u>2,339,092</u>	<u>-</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
General Bond Retirement Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 3,276,370	\$ 3,284,576	\$ 3,284,576	\$ -
Intergovernmental Revenues	407,972	413,206	413,206	-
<i>Total Revenues</i>	<u>3,684,342</u>	<u>3,697,782</u>	<u>3,697,782</u>	<u>-</u>
Expenditures:				
Current:				
Debt Service:				
Principal	2,663,700	2,663,700	2,663,636	64
Interest & Fiscal Charges	784,200	784,200	784,069	131
Debt Issuance Costs	60,000	60,000	57,695	2,305
<i>Total Expenditures</i>	<u>3,507,900</u>	<u>3,507,900</u>	<u>3,505,400</u>	<u>2,500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	176,442	189,882	192,382	2,500
Other Financing Sources				
Premium on Debt Issuance	30,000	52,140	52,140	-
<i>Net Change in Fund Balance</i>	206,442	242,022	244,522	2,500
<i>Fund Balance - Beginning of Year</i>	<u>3,334,852</u>	<u>3,334,852</u>	<u>3,334,852</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 3,541,294</u>	<u>\$ 3,576,874</u>	<u>\$ 3,579,374</u>	<u>\$ 2,500</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Franchise Taxes	\$ 750,000	\$ 698,800	\$ 699,086	\$ 286
Special Assessments	-	720	725	5
Charges for Services	1,200	900	900	-
Contributions and Donations	-	681,250	681,266	16
<i>Total Revenues</i>	<u>751,200</u>	<u>1,381,670</u>	<u>1,381,977</u>	<u>307</u>
Expenditures:				
Current:				
Security of Persons and Property:				
Police & Fire Departments:				
Other	300,000	372,680	301,806	70,874
Leisure Time Activities:				
Parks:				
Other	-	374,656	338,733	35,923
Basic Utility Services:				
Drainage:				
Other	-	570,700	543,066	27,634
Transportation:				
Streets, Bridges Parking Lot and sidewalk Improvements:				
Other	1,250,000	3,537,664	1,786,278	1,751,386
Debt Service:				
Principal				
Principal	2,000,000	-	-	-
Interest & Fiscal Charges				
Interest & Fiscal Charges	40,000	-	-	-
Total Debt Service	<u>2,040,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	<u>3,590,000</u>	<u>4,855,700</u>	<u>2,969,883</u>	<u>1,885,817</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,838,800)	(3,474,030)	(1,587,906)	1,886,124
Other Financing Sources				
Bond Anticipation Notes Issued	1,000,000	7,000,000	7,000,000	-
Transfers In	-	7,500,000	6,000,000	(1,500,000)
<i>Total Other Financing Sources</i>	<u>1,000,000</u>	<u>14,500,000</u>	<u>13,000,000</u>	<u>(1,500,000)</u>
<i>Net Change in Fund Balance</i>	(1,838,800)	11,025,970	11,412,094	386,124
<i>Fund Balance - Beginning of Year</i>	<u>8,204,930</u>	<u>8,204,930</u>	<u>8,204,930</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 6,366,130</u>	<u>\$ 19,230,900</u>	<u>\$ 19,617,024</u>	<u>\$ 386,124</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 8,206,700	\$ 8,419,600	\$ 8,440,460	\$ 20,860
Other Services	71,600	66,900	70,222	3,322
<i>Total Revenues</i>	<u>8,278,300</u>	<u>8,486,500</u>	<u>8,510,682</u>	<u>24,182</u>
Expenses				
Sanitary Sewer:				
Engineering and Administration:				
Personal Services	489,900	489,900	476,841	13,059
Fringe Benefits	206,700	206,700	203,671	3,029
Contractual Services	904,900	904,900	826,565	78,335
Materials and Supplies	4,000	4,000	2,827	1,173
Other	13,000	13,000	2,596	10,404
Total Engineering and Administration	<u>1,618,500</u>	<u>1,618,500</u>	<u>1,512,500</u>	<u>106,000</u>
Plant:				
Contractual Services	2,617,000	2,516,200	2,174,752	341,448
Other	11,500	11,500	-	11,500
Capital Outlay	6,000,000	2,100,800	970,939	1,129,861
Total Plant	<u>8,628,500</u>	<u>4,628,500</u>	<u>3,145,691</u>	<u>1,482,809</u>
Line:				
Personal Services	836,500	836,500	791,906	44,594
Fringe Benefits	351,700	351,700	342,947	8,753
Contractual Services	153,500	160,500	106,738	53,762
Materials and Supplies	115,000	108,000	85,435	22,565
Other	2,500	2,500	-	2,500
Capital Outlay	425,000	679,000	534,735	144,265
Total Line	<u>1,884,200</u>	<u>2,138,200</u>	<u>1,861,761</u>	<u>276,439</u>
Sewer Capital Improvements:				
Contractual Services	470,000	470,000	157,964	312,036
Capital Outlay	1,600,000	926,800	708,995	217,805
Total Capital Improvements	<u>2,070,000</u>	<u>1,396,800</u>	<u>866,959</u>	<u>529,841</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, 2021
(Continued)

Debt Service:				
Principal	333,085	333,085	333,055	30
Interest & Fiscal Charges	<u>42,050</u>	<u>42,050</u>	<u>39,980</u>	<u>2,070</u>
Total Debt Service	<u>375,135</u>	<u>375,135</u>	<u>373,035</u>	<u>2,100</u>
<i>Total Expenses</i>	<u>14,576,335</u>	<u>10,157,135</u>	<u>7,759,946</u>	<u>2,397,189</u>
<i>Excess of Revenues Over</i>				
<i>(Under) Expenses</i>	(6,298,035)	(1,670,635)	750,736	2,421,371
Other Financing Sources				
Capital Contribution - Tap-in Fees	250,000	163,600	163,836	236
Capital Contributions - Special Assessments	160,400	154,100	131,913	(22,187)
Capital Contributions - Grants	-	548,900	548,910	10
Capital Contributions - Developers	-	24,500	24,525	25
Sale of Capital Assets	-	29,800	29,800	-
<i>Total Other Financing Sources</i>	<u>410,400</u>	<u>920,900</u>	<u>898,984</u>	<u>(21,916)</u>
<i>Net Change in Fund Equity</i>	(5,887,635)	(749,735)	1,649,720	2,399,455
<i>Fund Equity - Beginning of Year</i>	<u>16,973,213</u>	<u>16,973,213</u>	<u>16,973,213</u>	<u>-</u>
<i>Fund Equity - End of Year</i>	<u>\$ 11,085,578</u>	<u>\$ 16,223,478</u>	<u>\$ 18,622,933</u>	<u>\$ 2,399,455</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property Taxes	\$ 427,076	\$ 428,414	\$ 428,414	\$ -
Intergovernmental Revenues	53,490	53,895	53,895	-
<i>Total Revenues</i>	<u>480,566</u>	<u>482,309</u>	<u>482,309</u>	<u>-</u>
Expenditures:				
Current:				
Security of Persons and Property:				
Police:				
Personal Services	<u>1,456,300</u>	<u>1,456,300</u>	<u>1,344,381</u>	<u>111,919</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(975,734)	(973,991)	(862,072)	111,919
Other Financing Sources				
Transfers In	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(75,734)	(73,991)	37,928	111,919
<i>Fund Balance - Beginning of Year</i>	<u>264,271</u>	<u>264,271</u>	<u>264,271</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 188,537</u>	<u>\$ 190,280</u>	<u>\$ 302,199</u>	<u>\$ 111,919</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 244,000	\$ 227,000	\$ 227,459	\$ 459
Interest Income	9,000	4,300	4,335	35
<i>Total Revenues</i>	<u>253,000</u>	<u>231,300</u>	<u>231,794</u>	<u>494</u>
Expenditures:				
Current:				
Transportation:				
State Highway Maintenance:				
Other	<u>149,600</u>	<u>149,600</u>	<u>55,735</u>	<u>93,865</u>
<i>Net Change in Fund Balance</i>	103,400	81,700	176,059	94,359
<i>Fund Balance - Beginning of Year</i>	<u>707,049</u>	<u>707,049</u>	<u>707,049</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 810,449</u>	<u>\$ 788,749</u>	<u>\$ 883,108</u>	<u>\$ 94,359</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permissive Motor Vehicle Taxes	\$ 380,000	\$ 380,200	\$ 380,423	\$ 223
Interest Income	6,500	6,300	6,391	\$ 91
<i>Total Revenues</i>	<u>386,500</u>	<u>386,500</u>	<u>386,814</u>	<u>314</u>
Expenditures:				
Current:				
Transportation:				
Motor Vehicle License Tax:				
Other	<u>1,000,000</u>	<u>1,000,000</u>	<u>196,648</u>	<u>803,352</u>
<i>Net Change in Fund Balance</i>	(613,500)	(613,500)	190,166	803,666
<i>Fund Balance - Beginning of Year</i>	<u>970,586</u>	<u>970,586</u>	<u>970,586</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 357,086</u>	<u>\$ 357,086</u>	<u>\$ 1,160,752</u>	<u>\$ 803,666</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ -	\$ 4,000	\$ 4,133	\$ 133
Charges for Services	1,050,000	1,087,500	1,174,133	86,633
Interest Income	28,000	17,700	17,797	97
Miscellaneous	35,000	20,300	20,376	76
<i>Total Revenues</i>	<u>1,113,000</u>	<u>1,129,500</u>	<u>1,216,439</u>	<u>86,939</u>
Expenditures:				
Current:				
Security of Persons and Property:				
Emergency Vehicle:				
Other	2,396,000	2,446,000	1,877,559	568,441
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,283,000)	(1,316,500)	(661,120)	655,380
Other Financing Sources				
Sale of Capital Assets	15,000	-	4,000	4,000
<i>Net Change in Fund Balance</i>	(1,268,000)	(1,316,500)	(657,120)	659,380
<i>Fund Balance - Beginning of Year</i>	<u>2,987,850</u>	<u>2,987,850</u>	<u>2,987,850</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 1,719,850</u>	<u>\$ 1,671,350</u>	<u>\$ 2,330,730</u>	<u>\$ 659,380</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 427,076	\$ 428,414	\$ 428,414	\$ -
Intergovernmental Revenues	53,490	53,896	53,896	-
<i>Total Revenues</i>	<u>480,566</u>	<u>482,310</u>	<u>482,310</u>	<u>-</u>
Expenditures:				
Current:				
Security of Persons and Property:				
Fire:				
Personal Services	<u>1,706,600</u>	<u>1,706,600</u>	<u>1,536,388</u>	<u>170,212</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,226,034)	(1,224,290)	(1,054,078)	170,212
Other Financing Sources				
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>	(194,034)	(192,290)	(22,078)	170,212
<i>Fund Balance - Beginning of Year</i>	<u>407,213</u>	<u>407,213</u>	<u>407,213</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 213,179</u>	<u>\$ 214,923</u>	<u>\$ 385,135</u>	<u>\$ 170,212</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, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and Forfeitures	\$ 25,000	\$ 9,680	\$ 9,684	\$ 4
Expenditures:				
Current:				
General Government:				
Clerk of Courts:				
Other	40,000	40,000	24,835	15,165
<i>Net Change in Fund Balance</i>	(15,000)	(30,320)	(15,151)	15,169
<i>Fund Balance - Beginning of Year</i>	119,963	119,963	119,963	-
<i>Fund Balance - End of Year</i>	<u>\$ 104,963</u>	<u>\$ 89,643</u>	<u>\$ 104,812</u>	<u>\$ 15,169</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 513,936	\$ 515,108	\$ 515,108	\$ -
Intergovernmental Revenues	1,333,562	1,333,445	1,333,445	-
Miscellaneous	6,100	6,000	6,000	-
<i>Total Revenues</i>	<u>1,853,598</u>	<u>1,854,553</u>	<u>1,854,553</u>	<u>-</u>
Expenditures:				
Current:				
Basic Utility Services:				
Drainage Levy:				
Other	<u>2,708,000</u>	<u>1,357,100</u>	<u>1,344,188</u>	<u>12,912</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(854,402)</u>	<u>497,453</u>	<u>510,365</u>	<u>12,912</u>
Other Financing Sources (Uses)				
Advances In	-	1,000,000	1,000,000	-
Advances Out	-	(1,000,000)	(1,000,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(854,402)	497,453	510,365	12,912
<i>Fund Balance - Beginning of Year</i>	<u>1,649,473</u>	<u>1,649,473</u>	<u>1,649,473</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 795,071</u>	<u>\$ 2,146,926</u>	<u>\$ 2,159,838</u>	<u>\$ 12,912</u>

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 163,000	\$ 191,600	\$ 191,641	\$ 41
Charges for Services	2,785,800	1,942,920	1,796,213	(146,707)
Contributions and Donations	-	4,400	4,403	3
Miscellaneous	59,000	10,180	10,271	91
<i>Total Revenues</i>	<u>3,007,800</u>	<u>2,149,100</u>	<u>2,002,528</u>	<u>(146,572)</u>
Expenditures:				
Current:				
Leisure Time Activities:				
Sports Programs:				
Personal Services	278,200	278,200	247,782	30,418
Other	222,700	222,700	178,782	43,918
Total Sports Programs	<u>500,900</u>	<u>500,900</u>	<u>426,564</u>	<u>74,336</u>
Recreation Administration:				
Personal Services	488,700	488,700	431,125	57,575
Other	728,100	682,100	545,997	136,103
Total Recreation Administration	<u>1,216,800</u>	<u>1,170,800</u>	<u>977,122</u>	<u>193,678</u>
Fitness Programs:				
Personal Services	454,300	454,300	216,473	237,827
Other	150,700	150,700	100,255	50,445
Total Fitness Programs	<u>605,000</u>	<u>605,000</u>	<u>316,728</u>	<u>288,272</u>
Aquatics Programs:				
Personal Services	689,900	689,900	544,012	145,888
Other	109,800	109,800	63,673	46,127
Total Aquatics Programs	<u>799,700</u>	<u>799,700</u>	<u>607,685</u>	<u>192,015</u>
Recreation Programs:				
Personal Services	174,100	174,100	11,366	162,734
Other	39,200	39,200	2,248	36,952
Total Recreation Programs	<u>213,300</u>	<u>213,300</u>	<u>13,614</u>	<u>199,686</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, 2021
(Continued)

Special Events:				
Other	14,900	14,900	6,118	8,782
Total Special Events	<u>14,900</u>	<u>14,900</u>	<u>6,118</u>	<u>8,782</u>
Old Town Hall:				
Personal Services	8,900	8,900	3,110	5,790
Other	18,800	60,800	9,997	50,803
Total Old Town Hall	<u>27,700</u>	<u>69,700</u>	<u>13,107</u>	<u>56,593</u>
Senior Services:				
Personal Services	642,800	642,800	553,376	89,424
Other	393,400	393,400	288,779	104,621
Total Senior Services	<u>1,036,200</u>	<u>1,036,200</u>	<u>842,155</u>	<u>194,045</u>
Recreation Maintenance:				
Personal Services	454,600	454,600	396,278	58,322
Other	209,000	209,000	152,171	56,829
Total Recreation Maintenance	<u>663,600</u>	<u>663,600</u>	<u>548,449</u>	<u>115,151</u>
Program Refunds:				
Other	36,500	36,500	26,870	9,630
<i>Total Expenditures</i>	<u>5,114,600</u>	<u>5,110,600</u>	<u>3,778,412</u>	<u>1,332,188</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	(2,106,800)	(2,961,500)	(1,775,884)	1,185,616
Other Financing Sources				
Transfers In	1,950,000	1,950,000	1,950,000	-
<i>Total Other Financing Sources</i>	<u>1,950,000</u>	<u>1,950,000</u>	<u>1,950,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(156,800)	(1,011,500)	174,116	1,185,616
<i>Fund Balance - Beginning of Year</i>	<u>1,014,840</u>	<u>1,014,840</u>	<u>1,014,840</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 858,040</u>	<u>\$ 3,340</u>	<u>\$ 1,188,956</u>	<u>\$ 1,185,616</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, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property Taxes	\$ 333,314	\$ 330,787	\$ 330,787	\$ -
Intergovernmental Revenues	31,540	30,659	30,659	-
<i>Total Revenues</i>	<u>364,854</u>	<u>361,446</u>	<u>361,446</u>	<u>-</u>
Expenditures:				
Current:				
Public Health Services:				
Other	358,933	361,446	361,446	-
<i>Net Change in Fund Balance</i>	5,921	-	-	-
<i>Fund Balance - Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 5,921</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, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and Forfeitures	\$ 3,000	\$ 14,300	\$ 14,314	\$ 14
Expenditures:				
Current:				
Security of Persons and Property:				
Police Department:				
Other	7,000	7,000	-	7,000
<i>Net Change in Fund Balance</i>	(4,000)	7,300	14,314	7,014
<i>Fund Balance - Beginning of Year</i>	29,599	29,599	29,599	-
<i>Fund Balance - End of Year</i>	<u>\$ 25,599</u>	<u>\$ 36,899</u>	<u>\$ 43,913</u>	<u>\$ 7,014</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, 2021*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and Forfeitures	\$ 3,000	\$ 1,200	\$ 1,295	\$ 95
Expenditures:				
Current:				
Security of Persons and Property:				
Police Department:				
Other	12,000	60,000	53,866	6,134
<i>Net Change in Fund Balance</i>	(9,000)	(58,800)	(52,571)	6,229
<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>\$ 28,198</u>	<u>\$ 34,427</u>	<u>\$ 6,229</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and Forfeitures	\$ 4,400	\$ 200	\$ 242	\$ 42
Expenditures:				
Current:				
Security of Persons and Property:				
Police Department:				
Other	400	400	-	400
<i>Net Change in Fund Balance</i>	4,000	(200)	242	442
<i>Fund Balance - Beginning of Year</i>	14,049	14,049	14,049	-
<i>Fund Balance - End of Year</i>	<u>\$ 18,049</u>	<u>\$ 13,849</u>	<u>\$ 14,291</u>	<u>\$ 442</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and Forfeitures	\$ 2,000	\$ 875	\$ 875	\$ -
Expenditures:				
Current:				
Security of Persons and Property:				
Police Department:				
Other	5,000	5,000	408	4,592
<i>Net Change in Fund Balance</i>	(3,000)	(4,125)	467	4,592
<i>Fund Balance - Beginning of Year</i>	22,540	22,540	22,540	-
<i>Fund Balance - End of Year</i>	<u>\$ 19,540</u>	<u>\$ 18,415</u>	<u>\$ 23,007</u>	<u>\$ 4,592</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees, Licenses, and Permits	\$ 80,000	\$ 40,000	\$ 40,332	\$ 332
Expenditures:				
Current:				
Community Environment:				
Tree Maintenance:				
Other	97,000	147,000	95,878	51,122
<i>Net Change in Fund Balance</i>	(17,000)	(107,000)	(55,546)	51,454
<i>Fund Balance - Beginning of Year</i>	155,259	155,259	155,259	-
<i>Fund Balance - End of Year</i>	<u>\$ 138,259</u>	<u>\$ 48,259</u>	<u>\$ 99,713</u>	<u>\$ 51,454</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees, Licenses, and Permits	\$ 530,000	\$ 390,100	\$ 391,061	\$ 961
Contributions and Donations	150,000	104,400	104,550	150
Miscellaneous	20,000	17,350	17,493	143
<i>Total Revenues</i>	<u>700,000</u>	<u>511,850</u>	<u>513,104</u>	<u>1,254</u>
Expenditures:				
Current:				
Leisure Time Activities:				
Parks:				
Other	200,000	200,000	129,472	70,528
Community Environment:				
Building:				
Other	480,000	482,000	262,936	219,064
General Government:				
Finance:				
Other	20,000	18,000	7,163	10,837
<i>Total Expenditures</i>	<u>700,000</u>	<u>700,000</u>	<u>399,571</u>	<u>300,429</u>
<i>Net Change in Fund Balance</i>	-	(188,150)	113,533	301,683
<i>Fund Balance - Beginning of Year</i>	<u>701,139</u>	<u>701,139</u>	<u>701,139</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 701,139</u>	<u>\$ 512,989</u>	<u>\$ 814,672</u>	<u>\$ 301,683</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Revenues	\$ 15,200	\$ 15,200	\$ 2,524	\$ (12,676)
Expenditures:				
Current:				
Security of Persons and Property:				
Police Department:				
Personal Services	11,200	11,200	2,088	9,112
Other	4,000	4,000	-	4,000
<i>Total Expenditures</i>	<u>15,200</u>	<u>15,200</u>	<u>2,088</u>	<u>13,112</u>
<i>Net Change in Fund Balance</i>	-	-	436	436
<i>Fund Balance - Beginning of Year</i>	<u>33</u>	<u>33</u>	<u>33</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 33</u>	<u>\$ 33</u>	<u>\$ 469</u>	<u>\$ 436</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Security of Persons and Property:				
Police Department:				
Personal Services	\$ 304,380	\$ 304,380	\$ -	\$ 304,380
Fire Department:				
Personal Services	152,185	152,185	-	152,185
Total Security of Persons and Property	<u>456,565</u>	<u>456,565</u>	<u>-</u>	<u>456,565</u>
Transportation:				
Service:				
Personal Services	152,185	152,185	-	152,185
General Government:				
Finance:				
Personal Services	101,450	101,450	26,377	75,073
Total Expenditures	<u>710,200</u>	<u>710,200</u>	<u>26,377</u>	<u>683,823</u>
Net Change in Fund Balance	(710,200)	(710,200)	(26,377)	683,823
Fund Balance - Beginning of Year	<u>5,064,478</u>	<u>5,064,478</u>	<u>5,064,478</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 4,354,278</u>	<u>\$ 4,354,278</u>	<u>\$ 5,038,101</u>	<u>\$ 683,823</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Payment in Lieu of Taxes	\$ 1,211,000	\$ 1,419,600	\$ 1,419,617	\$ 17
Expenditures:				
Debt Service:				
Principal	1,270,000	1,270,000	1,270,000	-
Interest & Fiscal Charges	173,200	173,200	173,187	13
<i>Total Expenditures</i>	<u>1,443,200</u>	<u>1,443,200</u>	<u>1,443,187</u>	<u>13</u>
<i>Net Change in Fund Balance</i>	(232,200)	(23,600)	(23,570)	30
<i>Fund Balance - Beginning of Year</i>	<u>838,679</u>	<u>838,679</u>	<u>838,679</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 606,479</u>	<u>\$ 815,079</u>	<u>\$ 815,109</u>	<u>\$ 30</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in Lieu of Taxes	\$ 160,000	\$ 209,800	\$ 209,871	\$ 71
Expenditures:				
Current:				
Debt Service:				
Principal	200,000	195,000	195,000	-
Interest & Fiscal Charges	6,000	5,900	3,900	2,000
Debt Issuance Costs	3,000	3,000	1,729	1,271
<i>Total Expenditures</i>	<u>209,000</u>	<u>203,900</u>	<u>200,629</u>	<u>3,271</u>
<i>Net Change in Fund Balance</i>	(49,000)	5,900	9,242	3,342
<i>Fund Balance - Beginning of Year</i>	<u>106,938</u>	<u>106,938</u>	<u>106,938</u>	-
<i>Fund Balance - End of Year</i>	<u>\$ 57,938</u>	<u>\$ 112,838</u>	<u>\$ 116,180</u>	<u>\$ 3,342</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in Lieu of Taxes	\$ 72,500	\$ 77,280	\$ 77,280	\$ -
Expenditures:				
Current:				
Debt Service:				
Principal	170,000	170,000	170,000	-
Interest & Fiscal Charges	3,400	3,400	3,400	-
<i>Total Expenditures</i>	<u>173,400</u>	<u>173,400</u>	<u>173,400</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(100,900)	(96,120)	(96,120)	-
<i>Fund Balance - Beginning of Year</i>	<u>171,799</u>	<u>171,799</u>	<u>171,799</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 70,899</u>	<u>\$ 75,679</u>	<u>\$ 75,679</u>	<u>\$ -</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Payment in Lieu of Taxes	\$ 39,000	\$ 41,600	\$ 41,673	\$ 73
Expenditures:				
Current:				
Debt Service:				
Principal	50,000	50,000	50,000	-
Interest & Fiscal Charges	3,000	3,000	1,000	2,000
<i>Total Expenditures</i>	<u>53,000</u>	<u>53,000</u>	<u>51,000</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	(14,000)	(11,400)	(9,327)	2,073
<i>Fund Balance - Beginning of Year</i>	<u>79,718</u>	<u>79,718</u>	<u>79,718</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u><u>\$ 65,718</u></u>	<u><u>\$ 68,318</u></u>	<u><u>\$ 70,391</u></u>	<u><u>\$ 2,073</u></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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in Lieu of Taxes	\$ 163,200	\$ 222,450	\$ 222,495	\$ 45
Expenditures:				
Current:				
Debt Service:				
Principal	250,000	266,000	266,000	-
Interest & Fiscal Charges	5,000	5,400	5,320	80
Debt Issuance Costs	-	9,900	-	9,900
<i>Total Expenditures</i>	<u>255,000</u>	<u>281,300</u>	<u>271,320</u>	<u>9,980</u>
<i>Net Change in Fund Balance</i>	(91,800)	(58,850)	(48,825)	10,025
<i>Fund Balance - Beginning of Year</i>	<u>185,679</u>	<u>185,679</u>	<u>185,679</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 93,879</u>	<u>\$ 126,829</u>	<u>\$ 136,854</u>	<u>\$ 10,025</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in Lieu of Taxes	\$ 36,000	\$ 40,400	\$ 40,332	\$ (68)
Expenditures:				
Current:				
Community Environment:				
Economic Development:				
Other	36,000	40,400	40,332	68
<i>Excess of Revenues Over (Under) Expenditures</i>	-	-	-	-
<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
Giant Eagle TIF Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Payment in Lieu of Taxes	\$ 88,000	\$ 95,700	\$ 95,717	\$ 17
Expenditures:				
Current:				
Debt Service:				
Principal	190,000	179,000	179,000	-
Interest & Fiscal Charges	3,800	3,600	3,580	20
<i>Total Expenditures</i>	<u>193,800</u>	<u>182,600</u>	<u>182,580</u>	<u>20</u>
<i>Net Change in Fund Balance</i>	(105,800)	(86,900)	(86,863)	37
<i>Fund Balance - Beginning of Year</i>	<u>139,757</u>	<u>139,757</u>	<u>139,757</u>	-
<i>Fund Balance - End of Year</i>	<u><u>\$ 33,957</u></u>	<u><u>\$ 52,857</u></u>	<u><u>\$ 52,894</u></u>	<u><u>\$ 37</u></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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in Lieu of Taxes	\$ 23,000	\$ 24,100	\$ 24,132	\$ 32
Expenditures:				
Current:				
Debt Service:				
Principal	40,000	40,000	40,000	-
Interest & Fiscal Charges	1,200	1,200	800	400
<i>Total Expenditures</i>	<u>41,200</u>	<u>41,200</u>	<u>40,800</u>	<u>400</u>
<i>Net Change in Fund Balance</i>	(18,200)	(17,100)	(16,668)	432
<i>Fund Balance - Beginning of Year</i>	<u>45,013</u>	<u>45,013</u>	<u>45,013</u>	-
<i>Fund Balance - End of Year</i>	<u><u>\$ 26,813</u></u>	<u><u>\$ 27,913</u></u>	<u><u>\$ 28,345</u></u>	<u><u>\$ 432</u></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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in Lieu of Taxes	\$ 114,000	\$ 98,200	\$ 98,261	\$ 61
Expenditures:				
Current:				
Debt Service:				
Principal	230,000	230,000	230,000	-
Interest & Fiscal Charges	4,600	4,600	4,600	-
<i>Total Expenditures</i>	<u>234,600</u>	<u>234,600</u>	<u>234,600</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(120,600)	(136,400)	(136,339)	61
<i>Fund Balance - Beginning of Year</i>	<u>184,434</u>	<u>184,434</u>	<u>184,434</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 63,834</u>	<u>\$ 48,034</u>	<u>\$ 48,095</u>	<u>\$ 61</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in Lieu of Taxes	\$ 16,000	\$ 16,800	\$ 16,843	\$ 43
Expenditures:				
Current:				
Debt Service:				
Principal	20,000	20,000	20,000	-
Interest & Fiscal Charges	600	600	400	200
<i>Total Expenditures</i>	<u>20,600</u>	<u>20,600</u>	<u>20,400</u>	<u>200</u>
<i>Net Change in Fund Balance</i>	(4,600)	(3,800)	(3,557)	243
<i>Fund Balance - Beginning of Year</i>	<u>15,722</u>	<u>15,722</u>	<u>15,722</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 11,122</u>	<u>\$ 11,922</u>	<u>\$ 12,165</u>	<u>\$ 243</u>

City of Strongsville, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Brighton Best TIF Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Payment in Lieu of Taxes	\$ -	\$ 130	\$ 135	\$ 5
<i>Net Change in Fund Balance</i>	-	130	135	5
<i>Fund Balance - Beginning of Year</i>	-	-	-	-
<i>Fund Balance - End of Year</i>	\$ -	\$ 130	\$ 135	\$ 5

City of Strongsville, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Pearl Road North TIF Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Payment in Lieu of Taxes	\$ -	\$ 5,300	\$ 5,333	\$ 33
<i>Net Change in Fund Balance</i>	-	5,300	5,333	33
<i>Fund Balance - Beginning of Year</i>	-	-	-	-
<i>Fund Balance - End of Year</i>	\$ -	\$ 5,300	\$ 5,333	\$ 33

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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$ 50,500	\$ 22,400	\$ 22,400	\$ -
<i>Total Revenues</i>	<u>50,500</u>	<u>22,400</u>	<u>22,400</u>	<u>-</u>
Expenditures:				
Current:				
Leisure Time Activities:				
Recreation Capital Improvement:				
Other	75,000	121,000	89,900	31,100
<i>Total Expenditures</i>	<u>75,000</u>	<u>121,000</u>	<u>89,900</u>	<u>31,100</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,500)	(98,600)	(67,500)	31,100
Other Financing Sources				
Transfers In	-	1,000,000	1,000,000	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(24,500)	901,400	932,500	31,100
<i>Fund Balance - Beginning of Year</i>	<u>225,285</u>	<u>225,285</u>	<u>225,285</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 200,785</u>	<u>\$ 1,126,685</u>	<u>\$ 1,157,785</u>	<u>\$ 31,100</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Payment in Lieu of Taxes	\$ 226,100	\$ 199,750	\$ 199,988	\$ 238
Expenditures:				
Current:				
Transportation:				
Traffic Signalization:				
Other	400,000	1,225,981	1,225,950	31
Debt Service:				
Principal	215,000	261,150	215,000	46,150
Interest & Fiscal Charges	128,100	128,100	127,878	222
Total Debt Service	<u>343,100</u>	<u>389,250</u>	<u>342,878</u>	<u>46,372</u>
<i>Total Expenditures</i>	<u>743,100</u>	<u>1,615,231</u>	<u>1,568,828</u>	<u>46,403</u>
<i>Net Change in Fund Balance</i>	(517,000)	(1,415,481)	(1,368,840)	46,641
<i>Fund Balance - Beginning of Year</i>	<u>1,887,319</u>	<u>1,887,319</u>	<u>1,887,319</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 1,370,319</u>	<u>\$ 471,838</u>	<u>\$ 518,479</u>	<u>\$ 46,641</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous	\$ 75,000	\$ 23,880	\$ 23,951	\$ 71
<i>Total Revenues</i>	<u>75,000</u>	<u>23,880</u>	<u>23,951</u>	<u>71</u>
Expenses:				
Contractual Services	624,000	609,500	378,254	231,246
Claims	70,000	86,000	81,938	4,062
Other	-	528,500	528,318	182
<i>Total Expenses</i>	<u>694,000</u>	<u>1,224,000</u>	<u>988,510</u>	<u>235,490</u>
<i>Net Change in Fund Equity</i>	(619,000)	(1,200,120)	(964,559)	235,561
<i>Fund Equity - Beginning of Year</i>	<u>1,576,210</u>	<u>1,576,210</u>	<u>1,576,210</u>	<u>-</u>
<i>Fund Equity - End of Year</i>	<u>\$ 957,210</u>	<u>\$ 376,090</u>	<u>\$ 611,651</u>	<u>\$ 235,561</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for Services	\$ 6,429,000	\$ 6,803,250	\$ 6,804,714	\$ 1,464
Expenses:				
Contractual Services	1,742,000	1,742,000	1,698,866	43,134
Claims	4,970,300	5,070,300	4,869,564	200,736
<i>Total Expenses</i>	<u>6,712,300</u>	<u>6,812,300</u>	<u>6,568,430</u>	<u>243,870</u>
<i>Net Change in Fund Balance</i>	(283,300)	(9,050)	236,284	245,334
<i>Fund Balance - Beginning of Year</i>	<u>3,696,425</u>	<u>3,696,425</u>	<u>3,696,425</u>	<u>-</u>
<i>Fund Balance - End of Year</i>	<u>\$ 3,413,125</u>	<u>\$ 3,687,375</u>	<u>\$ 3,932,709</u>	<u>\$ 245,334</u>

STATISTICAL SECTION



City of Strongsville, Ohio

Statistical Section

This part of the City's Annual Comprehensive 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.

Contents

Page

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Net Position by Component – Last Ten Years.....	S4
Changes in Net Position – Last Ten Years.....	S6
Fund Balances, Governmental Funds - Last Ten Years.....	S12
Changes in Fund Balances, Governmental Funds – Last Ten Years	S14

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue sources, property taxes and municipal income taxes.

Assessed Valuations and Estimated Actual Values of Taxable Property – Last Ten Years	S18
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years	S20
Effective Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S22
Property Tax Levies and Collections – Last Ten Years.....	S24
Principal Taxpayers – Real Estate Tax – 2020 and 2011	S26
Income Tax Revenue Base and Collections (Cash Basis) – Last Ten Years	S27

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Ratio of Outstanding Debt to Total Personal Income and Debt
Per Capita - Last Ten Years S28

Ratio of Net General Obligation Bonded Debt to Estimated Actual Value and
Net Bonded Debt Per Capita - Last Ten Years S29

Computation of Direct and Overlapping Debt S30

Legal Debt Margin - Last Ten Years S32

Economic and Demographic Information

These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.

Demographic and Economic Statistics – Last Ten Years S34

Principal Municipal Income Tax Withholders – Current and Nine Years Ago S36

Operating Information

These schedules contain service data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Full-Time City Employees by Function/Program - Last Ten Years S37

Operating Indicators by Function/Program - Last Ten Years S38

Capital Assets Statistics by Function/Program – Last Ten Years S48

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*

	2021	2020	2019	2018 (3)
Governmental Activities				
Net Investment in Capital Assets	\$167,094,757	\$160,379,508	\$158,096,697	\$157,042,285
Restricted	30,232,063	27,534,285	22,079,657	22,449,428
Unrestricted	<u>(25,960,513)</u>	<u>(39,869,313)</u>	<u>(40,516,798)</u>	<u>(64,571,522)</u>
<i>Total Governmental Activities Net Position</i>	<u>\$171,366,307</u>	<u>\$148,044,480</u>	<u>\$139,659,556</u>	<u>\$114,920,191</u>
Business Type - Activities				
Net Investment in Capital Assets	\$43,673,437	\$43,698,875	\$43,960,039	\$43,847,136
Unrestricted	<u>19,098,618</u>	<u>17,215,240</u>	<u>14,692,840</u>	<u>13,388,732</u>
<i>Total Business-Type Activities Net Position</i>	<u>\$62,772,055</u>	<u>\$60,914,115</u>	<u>\$58,652,879</u>	<u>\$57,235,868</u>
Primary Government				
Net Investment in Capital Assets	\$210,768,194	\$204,078,383	\$202,056,736	\$200,889,421
Restricted	30,232,063	27,534,285	22,079,657	22,449,428
Unrestricted	<u>(6,861,895)</u>	<u>(22,654,073)</u>	<u>(25,823,958)</u>	<u>(51,182,790)</u>
<i>Total Primary Government Net Position</i>	<u>\$234,138,362</u>	<u>\$208,958,595</u>	<u>\$198,312,435</u>	<u>\$172,156,059</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

<u>2017 (2)</u>	<u>2016</u>	<u>2015 (1)</u>	<u>2014 (1)</u>	<u>2013</u>	<u>2012</u>
\$152,345,560	\$151,649,343	\$147,391,701	\$141,087,430	\$130,311,512	\$132,674,654
19,433,349	18,322,568	17,214,931	15,079,263	12,867,552	12,312,614
<u>(58,751,546)</u>	<u>(20,486,586)</u>	<u>(18,861,881)</u>	<u>(19,327,351)</u>	<u>15,942,477</u>	<u>13,679,441</u>
<u>\$113,027,363</u>	<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>
\$43,365,906	\$42,735,455	\$42,840,063	\$42,808,562	\$42,665,297	\$43,649,981
12,584,371	11,229,612	9,174,740	7,304,460	7,552,854	6,893,848
<u>\$55,950,277</u>	<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>
\$195,711,466	\$194,384,798	\$190,231,764	\$183,895,992	\$172,976,809	\$176,324,635
19,433,349	18,322,568	17,214,931	15,079,263	12,867,552	12,312,614
<u>(46,167,175)</u>	<u>(9,256,974)</u>	<u>(9,687,141)</u>	<u>(12,022,891)</u>	<u>23,495,331</u>	<u>20,573,289</u>
<u>\$168,977,640</u>	<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>

City of Strongsville, Ohio

*Changes in Net Position
Accrual Basis of Accounting
Last Ten Years*

	2021	2020	2019	2018
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$273,200	\$266,715	\$427,785	\$291,288
Security of Persons and Property	4,414,410	3,794,150	4,078,643	3,328,321
Public Health Services	50,850	54,975	69,050	52,075
Leisure Time Activities	1,800,809	1,085,973	3,129,469	3,058,928
Community Environment	1,249,900	1,416,832	1,350,004	1,188,216
Basic Utility Services	52,427	38,021	57,640	52,640
Transportation	4,839	-	13,792	21,680
Subtotal - Charges for Services	<u>7,846,435</u>	<u>6,656,666</u>	<u>9,126,383</u>	<u>7,993,148</u>
Operating Grants and Contributions:				
Security of Persons and Property	228,680	2,680,376	135,317	109,344
Leisure Time Activities	212,972	129,278	218,400	110,662
Community Environment	54,011	6,000	5,000	22,924
Basic Utility Services	-	-	-	-
Transportation	3,140,884	2,918,010	3,297,958	2,173,834
Subtotal - Operating Grants and Contributions	<u>3,636,547</u>	<u>5,733,664</u>	<u>3,656,675</u>	<u>2,416,764</u>
Capital Grants and Contributions:				
Security of Persons and Property	-	158,084	161,764	-
Leisure Time Activities	98,000	-	49,496	257,768
Basic Utility Services	1,815,639	-	-	-
Transportation	4,928,671	4,255,460	377,630	4,158,846
Subtotal - Capital Grants and Contributions	<u>6,842,310</u>	<u>4,413,544</u>	<u>588,890</u>	<u>4,416,614</u>
<i>Total Governmental Activities Program Revenues</i>	<u>18,325,292</u>	<u>16,803,874</u>	<u>13,371,948</u>	<u>14,826,526</u>
Business-Type Activities:				
Charges for Services:				
Sanitary Sewer	8,577,322	8,192,323	7,898,147	7,639,666
Operating Grants and Contributions				
Sanitary Sewer	-	-	-	-
Capital Grants and Contributions				
Sanitary Sewer	420,143	1,189,057	1,090,354	1,622,890
<i>Total Business-Type Activities Program Revenues</i>	<u>8,997,465</u>	<u>9,381,380</u>	<u>8,988,501</u>	<u>9,262,556</u>
<i>Total Primary Government Program Revenues</i>	<u>\$27,322,757</u>	<u>\$26,185,254</u>	<u>\$22,360,449</u>	<u>\$24,089,082</u>

Table 2

2017	2016	2015	2014	2013	2012
\$330,114	\$269,661	\$251,350	\$228,753	\$240,556	\$248,566
2,964,935	2,923,756	2,909,713	2,223,037	1,576,135	1,864,219
56,025	59,325	49,700	57,325	57,869	56,200
3,147,175	3,169,763	3,031,393	2,905,030	2,927,501	3,085,539
1,315,932	1,560,243	1,392,174	1,356,188	914,601	826,526
63,309	62,034	52,001	41,471	94,651	42,703
750	8,213	1,600	10,923	3,000	2,200
<u>7,878,240</u>	<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>
120,159	65,935	85,594	80,009	107,294	95,342
137,000	100,500	-	3,402	18,827	6,675
16,612	5,000	3,894	31,106	13,750	4,000
-	-	-	193,868	6,898	-
<u>2,350,011</u>	<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>2,623,782</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>
-	-	61,332	528,306	1,939	38,341
200,000	267,747	-	40,963	30,672	15,000
325,000	-	-	-	1,039,470	-
-	5,239,683	6,968,820	11,307,679	6,998	220,100
<u>525,000</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>11,027,022</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>
7,472,431	7,511,939	6,726,483	6,198,988	5,738,519	5,688,046
-	-	486	23,684	-	-
<u>1,257,838</u>	<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>8,730,269</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>\$19,757,291</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>

(Continued)

City of Strongsville, Ohio

Changes in Net Position (continued)

Accrual Basis of Accounting

Last Ten Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Expenses				
Governmental Activities:				
General Government	\$2,559,756	\$4,953,672	\$5,281,083	\$4,747,998
Security of Persons and Property:	25,575,210	30,424,973	7,065,433	30,786,587
Public Health Services	657,782	762,286	742,149	694,657
Leisure Time Activities	3,252,025	4,744,709	6,934,786	6,362,268
Community Environment	822,688	1,859,818	2,099,904	1,936,789
Basic Utility Services	3,083,989	2,522,124	2,643,767	2,470,103
Transportation	15,927,828	17,519,989	17,664,738	17,026,618
Interest and Fiscal Charges	1,141,106	1,350,395	1,214,403	1,249,396
<i>Total Governmental Activities Expenses</i>	<u>53,020,384</u>	<u>64,137,966</u>	<u>43,646,263</u>	<u>65,274,416</u>
Business-Type Activities				
Sanitary Sewer	6,788,604	7,689,272	7,798,760	6,676,899
<i>Total Business-Type Activities Expenses</i>	<u>6,788,604</u>	<u>7,689,272</u>	<u>7,798,760</u>	<u>6,676,899</u>
<i>Total Primary Government Program Expenses</i>	<u>59,808,988</u>	<u>71,827,238</u>	<u>51,445,023</u>	<u>71,951,315</u>
Net (Expense)/Revenue				
Governmental Activities	(34,695,092)	(47,334,092)	(30,274,315)	(50,447,890)
Business-Type Activities	2,208,861	1,692,108	1,189,741	2,585,657
<i>Total Primary Government Net Expense</i>	<u>(32,486,231)</u>	<u>(45,641,984)</u>	<u>(29,084,574)</u>	<u>(47,862,233)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	\$507,157	\$493,796	\$492,537	\$645,521
Other Purposes	3,334,389	6,170,870	6,197,194	5,796,981
Debt Service	6,271,105	3,292,377	3,324,843	2,881,976
Municipal Income Taxes Levied For:				
General Purposes	37,308,896	32,203,784	33,415,106	31,852,287
Other Purposes	4,603,391	3,881,869	4,038,359	3,850,189
Other Local Taxes Levied For:				
Hotel Taxes	109,852	101,180	176,880	171,499
Permissive Motor Vehicle Taxes	380,908	347,590	355,213	368,801
Franchise Taxes	689,168	721,489	735,328	763,297
Payments in Lieu of Taxes	2,451,677	2,135,205	2,061,623	1,588,960

Table 2

2017	2016	2015	2014	2013	2012
\$4,610,210	\$4,636,384	\$4,520,606	\$4,392,450	\$4,345,550	\$4,302,219
27,833,463	27,112,686	24,419,872	25,052,042	22,032,268	21,838,362
686,022	665,050	633,105	599,730	609,757	588,830
6,341,351	6,147,676	5,795,150	5,790,696	5,579,473	5,436,655
1,891,588	1,737,171	1,555,688	1,721,146	1,573,803	1,718,686
2,493,836	2,577,206	2,372,551	2,450,397	2,310,738	2,047,268
16,939,123	17,172,786	16,398,784	15,952,366	16,510,864	15,681,631
1,273,441	1,507,876	1,694,011	1,853,013	1,966,448	2,103,662
<u>62,069,034</u>	<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>6,261,417</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>6,261,417</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>68,330,451</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>
(51,042,012)	(45,870,832)	(40,618,859)	(36,835,710)	(45,920,981)	(45,302,793)
<u>2,468,852</u>	<u>1,833,457</u>	<u>1,826,268</u>	<u>429,979</u>	<u>(368,365)</u>	<u>74,341</u>
<u>(48,573,160)</u>	<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>
\$476,160	\$462,717	\$452,976	\$449,300	\$449,334	\$419,991
5,960,782	5,797,533	5,781,880	5,740,574	5,412,835	5,253,644
2,956,069	2,873,745	3,423,949	3,435,946	3,440,487	3,401,469
30,788,610	31,572,460	31,120,903	30,267,292	28,221,681	26,677,393
3,785,956	3,720,687	3,744,688	3,599,013	3,319,369	3,157,012
181,160	183,892	166,683	189,728	179,090	181,064
357,108	355,013	338,386	330,566	328,246	324,002
760,812	817,532	810,366	734,772	704,713	706,163
1,518,655	1,443,717	2,149,150	1,377,939	1,490,423	866,597

(Continued)

City of Strongsville, Ohio

Changes in Net Position (continued)
Accrual Basis of Accounting
Last Ten Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Grants and Entitlements not Restricted to Specific Programs	2,086,813	3,945,789	1,991,522	1,757,839
Investment Income	(291,604)	1,342,403	1,530,571	907,713
Gain on Sale of Capital Assets	-	27,365	431,501	42,671
All Other Revenue	162,069	1,055,299	51,003	125,429
Transfers	<u>403,098</u>	<u>-</u>	<u>106,496</u>	<u>1,587,555</u>
<i>Total Governmental Activities</i>	<u>58,016,919</u>	<u>55,719,016</u>	<u>54,908,176</u>	<u>52,340,718</u>
Business-Type Activities				
Investment Income	35,027	38,628	333,766	278,014
Gain on Sale of Capital Assets	17,150	-	-	9,475
All Other Revenue	-	530,500	-	-
Transfers	<u>(403,098)</u>	<u>-</u>	<u>(106,496)</u>	<u>(1,587,555)</u>
<i>Total Business-Type Activities Expenses</i>	<u>(350,921)</u>	<u>569,128</u>	<u>227,270</u>	<u>(1,300,066)</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>57,665,998</u>	<u>56,288,144</u>	<u>55,135,446</u>	<u>51,040,652</u>
Change in Net Position				
Governmental Activities	23,321,827	8,384,924	24,633,861	1,892,828
Business-Type Activities	<u>1,857,940</u>	<u>2,261,236</u>	<u>1,417,011</u>	<u>1,285,591</u>
<i>Total Primary Government Change in Net Position</i>	<u>\$25,179,767</u>	<u>\$10,646,160</u>	<u>\$26,050,872</u>	<u>\$3,178,419</u>

Table 2

2017	2016	2015	2014	2013	2012
1,743,465	1,955,574	2,074,097	2,215,056	2,638,081	3,376,078
400,429	344,358	85,319	158,257	107,997	143,795
1,600	73,908	27,015	3,453	12,456	104,369
378,948	10,270	85,582	94,390	71,101	725
-	-	-	-	-	-
<u>49,309,754</u>	<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>
143,083	114,232	45,513	49,557	42,687	26,220
1,600	2,575	30,000	75,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>144,683</u>	<u>116,807</u>	<u>75,513</u>	<u>124,557</u>	<u>42,687</u>	<u>26,220</u>
<u>49,454,437</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>
(1,732,258)	3,740,574	9,642,135	11,760,576	454,832	(690,491)
<u>2,613,535</u>	<u>1,950,264</u>	<u>1,901,781</u>	<u>554,536</u>	<u>(325,678)</u>	<u>100,561</u>
<u>\$881,277</u>	<u>\$5,690,838</u>	<u>\$11,543,916</u>	<u>\$12,315,112</u>	<u>\$129,154</u>	<u>(\$589,930)</u>

City of Strongsville, Ohio

*Fund Balances, Governmental Funds
Modified Accrual Basis of Accounting
Last Ten Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund				
Nonspendable	\$209,472	\$213,858	\$169,730	\$121,553
Committed	5,038,101	5,064,478	5,130,224	4,038,704
Assigned	-	-	-	-
Unassigned	<u>21,103,352</u>	<u>18,692,308</u>	<u>15,575,515</u>	<u>13,328,083</u>
Total General Fund	<u>26,350,925</u>	<u>23,970,644</u>	<u>20,875,469</u>	<u>17,488,340</u>
All Other Governmental Funds				
Nonspendable	915,561	967,325	936,029	656,730
Restricted	36,967,318	25,741,309	22,996,655	15,522,801
Committed	4,833,178	4,468,182	3,332,150	2,993,329
Unassigned (Deficit)	<u>(2,377,978)</u>	<u>(36,248)</u>	<u>(35,728)</u>	<u>(34,815)</u>
Total All Other Governmental Funds	<u>40,338,079</u>	<u>31,140,568</u>	<u>27,229,106</u>	<u>19,138,045</u>
Total Governmental Funds	<u><u>\$66,689,004</u></u>	<u><u>\$55,111,212</u></u>	<u><u>\$48,104,575</u></u>	<u><u>\$36,626,385</u></u>

Table 3

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$114,798	\$107,683	\$108,813	\$99,871	\$100,391	\$57,252
3,538,704	3,241,578	2,648,793	2,183,404	2,008,568	1,587,387
705,747	-	111,677	-	-	174,133
<u>12,659,698</u>	<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>17,018,947</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>
516,634	534,502	690,260	709,213	511,679	594,322
14,549,749	14,259,818	13,162,251	11,780,476	7,906,906	6,342,091
3,913,077	3,203,686	2,693,862	2,059,505	2,400,891	2,770,345
<u>(26,599)</u>	<u>(602,713)</u>	<u>(541,729)</u>	<u>(2,958,156)</u>	<u>(2,443,025)</u>	<u>(4,083,178)</u>
<u>18,952,861</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>\$35,971,808</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>

City of Strongsville, Ohio

Changes in Fund Balances, Governmental Funds Modified Accrual Basis of Accounting Last Ten Years

	2021	2020	2019	2018
Revenues				
Municipal Income Taxes	\$42,075,931	\$36,289,026	\$37,780,744	\$35,922,033
Property Taxes	9,953,023	9,887,623	9,969,967	9,385,659
Hotel Taxes	109,852	101,180	176,880	171,499
Permissive Motor Vehicle Taxes	380,908	347,590	355,213	368,801
Franchise Taxes	633,604	719,251	734,801	821,338
Payment in Lieu of Taxes	2,451,677	2,135,205	2,061,623	1,588,960
Intergovernmental	9,379,724	13,106,766	5,488,144	4,477,954
Special Assessments	-	691	8,335	35,255
Charges for Services	5,660,540	4,439,257	6,519,803	5,745,850
Fees, Licenses and Permits	1,214,234	1,377,298	1,300,801	1,103,120
Fines and Forfeitures	584,972	445,856	910,745	822,432
Contributions and Donations	129,043	68,990	136,698	5,928
Interest	(291,604)	1,342,403	1,530,571	907,713
All Other Revenue	343,455	1,320,842	487,216	425,948
<i>Total Revenues</i>	<u>72,625,359</u>	<u>71,581,978</u>	<u>67,461,541</u>	<u>61,782,490</u>
Expenditures				
Current:				
General Government	4,510,274	4,320,530	4,467,359	4,226,972
Security of Persons and Property	27,772,359	26,612,300	26,799,086	25,135,908
Public Health Services	731,978	738,978	706,303	672,152
Leisure Time Activities	4,110,755	3,569,680	5,286,112	5,106,328
Community Environment	1,617,717	1,699,698	1,755,432	1,711,024
Basic Utility Services	3,083,989	2,522,124	2,643,767	2,470,103
Transportation	9,991,699	10,062,039	9,630,120	9,510,424
Capital Outlay	10,775,046	14,540,916	7,560,177	8,263,845
Debt Service:				
Principal Retirement	7,304,278	9,083,964	2,888,252	2,832,082
Interest and Fiscal Charges	1,167,298	1,130,312	1,211,626	1,229,461
Bond Issuance Costs	59,424	233,119	55,211	55,321
<i>Total Expenditures</i>	<u>71,124,817</u>	<u>74,513,660</u>	<u>63,003,445</u>	<u>61,213,620</u>

Table 4

2017	2016	2015	2014	2013	2012
\$35,508,157	\$35,486,019	\$34,299,444	\$33,037,551	\$31,293,787	\$29,472,936
9,342,313	9,305,928	9,483,617	9,693,836	9,370,727	9,114,409
181,160	183,892	166,683	189,728	179,090	181,064
357,108	355,013	338,386	330,566	328,246	324,002
768,183	678,934	810,366	734,772	764,513	646,363
1,518,655	1,443,717	2,149,150	1,377,939	1,490,423	866,597
5,170,025	5,446,959	5,238,151	10,503,164	5,801,751	5,818,163
35,257	130,257	125,257	216,197	201,198	196,199
5,520,668	5,554,194	5,344,116	4,552,341	4,128,191	4,412,698
1,285,770	1,525,339	1,346,835	1,321,085	897,119	810,323
741,510	738,480	727,321	687,548	594,025	687,176
27,550	4,500	10,060	94,053	43,645	36,375
406,089	344,358	85,319	158,257	107,997	143,795
680,910	250,477	322,370	300,580	346,455	226,958
<u>61,543,355</u>	<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>
3,994,347	4,402,801	4,377,994	4,026,332	4,264,294	4,098,422
24,593,883	23,883,179	23,275,603	22,038,035	20,847,287	20,813,310
659,197	653,314	634,356	619,899	609,538	587,350
4,973,993	5,237,825	5,168,978	4,883,317	4,910,785	4,737,621
1,683,220	1,632,152	1,584,455	1,508,060	1,573,280	1,714,586
2,493,836	2,577,206	2,374,351	2,450,397	2,310,738	2,047,268
9,441,966	10,154,996	10,023,595	9,228,919	10,187,888	9,168,526
7,598,212	6,742,255	6,379,419	11,826,437	4,218,030	3,277,644
2,789,195	2,578,636	2,455,000	2,460,000	2,190,000	1,245,000
1,256,511	1,304,842	1,529,895	1,682,540	2,007,702	2,095,278
34,959	215,624	205,660	234,029	39,212	-
<u>59,519,319</u>	<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>

(Continued)

City of Strongsville, Ohio

Changes in Fund Balances, Governmental Funds (continued)

Modified Accrual Basis of Accounting

Last Ten Years

	2021	2020	2019	2018
<i>Excess of Revenues Over (Under) Expenditures</i>	1,500,542	(2,931,682)	4,458,096	568,870
Other Financing Sources (Uses)				
Sale of Capital Assets	29,850	121,927	733,957	85,707
Inception of Capital Lease	-	-	28,981	-
General Obligation Bonds Issued	-	5,500,000	-	-
Bond Anticipation Notes	10,000,000	4,000,000	6,100,000	-
Refunding Bonds Issued	-	-	-	-
Premium on Debt Issuance	47,400	316,392	51,652	-
OPWC Loans Issued	-	-	-	-
Payment to Refunded Bond Escrow Account	-	-	-	-
Transfers In	17,903,667	13,632,000	13,932,000	14,212,000
Transfers Out	(17,903,667)	(13,632,000)	(13,932,000)	(14,212,000)
<i>Total Other Financing Sources (Uses)</i>	10,077,250	9,938,319	6,914,590	85,707
<i>Net Change in Fund Balances</i>	<u>\$11,577,792</u>	<u>\$7,006,637</u>	<u>\$11,372,686</u>	<u>\$654,577</u>
Debt Service as a Percentage of Noncapital Expenditures	14.0%	17.0%	7.4%	7.7%

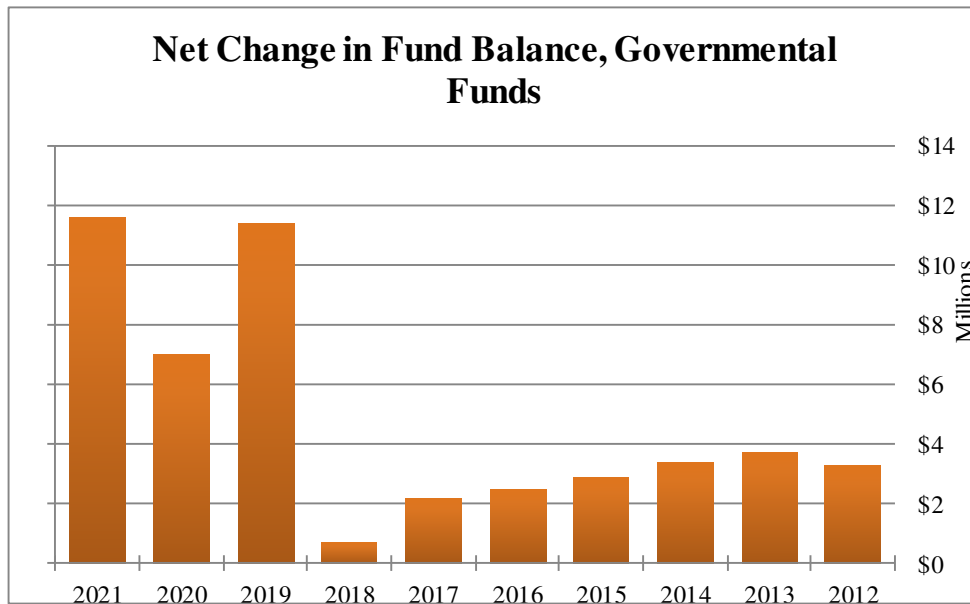


Table 4

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>2,024,036</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>
51,032	99,562	87,960	168,812	85,341	120,827
72,911	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	16,480,000	7,635,000	9,485,000	-	-
-	1,937,003	332,458	259,448	-	-
-	-	175,888	790,207	1,206,635	-
-	(18,111,033)	(7,778,399)	(9,533,327)	-	-
15,317,633	14,533,064	15,424,345	15,620,252	12,107,592	10,461,099
<u>(15,317,633)</u>	<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>123,943</u>	<u>405,532</u>	<u>452,907</u>	<u>1,170,140</u>	<u>1,291,976</u>	<u>120,827</u>
<u>\$2,147,979</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>
7.8%	7.4%	7.7%	8.4%	8.6%	7.2%

City of Strongsville, Ohio

Assessed Valuations and Estimated Actual Values of Taxable Property

Last Ten Years

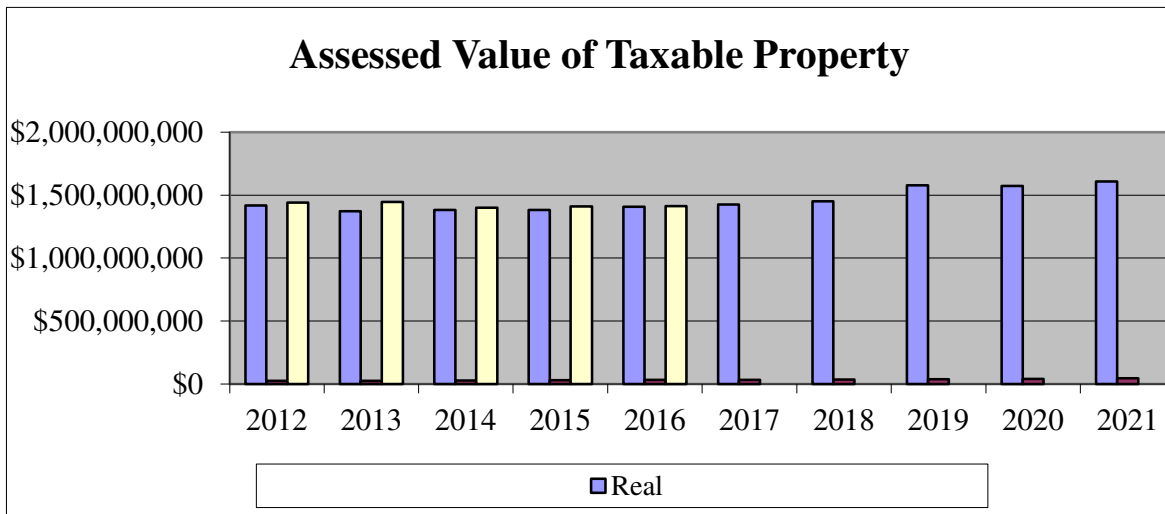
Tax/ Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2020/2021	\$1,246,239,180	\$363,392,690	\$4,598,948,200	\$49,152,240	\$55,854,818
2019/2020	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

Source: Ohio Department of Taxation and Office of the County Fiscal Officer, Cuyahoga County, Ohio
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

Assessed Value	Total		Direct Tax Rate
	Estimated Actual Value	Ratio	
\$1,658,784,110	\$4,654,803,018	35.64%	\$9.30
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



City of Strongsville, Ohio

*Property Tax Rates – Direct and Overlapping Governments
(Per \$1,000 of Assessed Valuation)*

Last Ten Years

	Tax Year/ Collection Year 2020/2021	Tax Year/ Collection Year 2019/2020	Tax Year/ Collection Year 2018/2019	Tax Year/ Collection Year 2017/2018
City of Strongsville				
Unvoted Millage				
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
Total Unvoted Millage	2.9000	2.9000	2.9000	2.9000
Voted Millage by Levy				
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
Total Voted Millage	6.4000	6.4000	6.4000	6.4000
Total Millage - City	\$9.3000	\$9.3000	\$9.3000	\$9.3000
Overlapping Rates by Taxing District				
<i>Cuyahoga County</i>	14.8500	14.0500	14.0500	14.0500
<i>Strongsville City School District</i>	87.4800	87.6800	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>	3.5000	2.5000	2.5000	2.5000
<i>Cuyahoga County Community College</i>	4.9000	4.9000	4.5000	4.5000
<i>Cleveland-Cuyahoga Port Authority</i>	0.1300	0.1300	0.1300	0.1300
Total Millage - Overlapping Governments	116.7000	115.1000	108.8000	108.8000
Grand Total - All Direct and Overlapping Rates	\$126.0000	\$124.4000	\$118.1000	\$118.1000

Table 6

Tax Year/ Collection Year 2016/2017	Tax Year/ Collection Year 2015/2016	Tax Year/ Collection Year 2014/2015	Tax Year/ Collection Year 2013/2014	Tax Year/ Collection Year 2012/2013	Tax Year/ Collection Year 2011/2012
\$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	0.0000	0.5000	0.5000
0.0000	0.0000	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	0.4000	0.0000	0.0000
<u>6.4000</u>	<u>6.4000</u>	<u>6.9000</u>	<u>6.9000</u>	<u>7.0000</u>	<u>7.0000</u>
<u>\$9.3000</u>	<u>\$9.3000</u>	<u>\$9.8000</u>	<u>\$9.8000</u>	<u>\$9.9000</u>	<u>\$9.9000</u>
14.0500	14.0500	14.0500	14.0500	13.2200	13.2200
81.7800	81.7800	81.6800	81.6800	81.6800	80.9800
3.0900	2.4000	2.4000	2.4000	2.4000	2.4000
2.7500	2.7500	2.7500	2.7500	1.8500	1.8500
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
4.0000	4.0000	3.1000	3.1000	3.1000	3.1000
0.1300	0.1300	0.1300	0.1300	0.1300	0.1300
<u>108.3000</u>	<u>107.6100</u>	<u>106.6100</u>	<u>106.6100</u>	<u>104.8800</u>	<u>104.1800</u>
<u>\$117.6000</u>	<u>\$116.9100</u>	<u>\$116.4100</u>	<u>\$116.4100</u>	<u>\$114.7800</u>	<u>\$114.0800</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 2020/2021	Tax Year/ Collection Year 2019/2020	Tax Year/ Collection Year 2018/2019	Tax Year/ Collection Year 2017/2018
City of Strongsville				
Unvoted Millage				
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
Total Unvoted Millage	2.900000	2.900000	2.900000	2.900000
Voted Millage by Levy				
1976 Current Expense	0.255940	0.255927	0.256269	0.281806
1976 Southwest Hospital	0.170627	0.170618	0.170846	0.187871
1976 Sewage	0.000000	0.000000	0.000000	0.000000
2000 Bond	0.000000	0.000000	0.000000	0.000000
2004 Fire	1.765808	1.765720	1.768088	1.944282
2008 Fire	1.324356	1.324290	1.326066	1.458211
2013 Sewage	0.353161	0.353144	0.353617	0.388856
Total Voted Millage	3.869892	3.869699	3.874886	4.261026
Total Millage - City	\$6.769892	\$6.769699	\$6.774886	\$7.161026
Overlapping Rates by Taxing District				
<i>Cuyahoga County</i>	14.006317	12.801150	12.797318	13.914095
<i>Strongsville City School District</i>	43.737211	43.935475	38.081306	41.015673
<i>Polaris Joint Vocational School District</i>	2.685750	2.685881	2.687887	2.985764
<i>Cleveland Metroparks</i>	2.484851	2.479656	2.482653	2.718302
<i>Cuyahoga County Library</i>	3.263570	2.259417	2.259610	2.475507
<i>Cuyahoga County Community College</i>	4.512099	4.503539	4.102322	4.456854
<i>Cleveland-Cuyahoga Port Authority</i>	0.103225	0.102981	0.102946	0.113078
Total Millage - Overlapping Governments	70.793023	68.768099	62.514042	67.679273
Grand Total - All Direct and Overlapping Rates	\$77.562915	\$75.537798	\$69.288928	\$74.840299

Table 7

<u>Tax Year/ Collection Year 2016/2017</u>	<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>
\$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>
0.281917	0.282211	0.289602	0.289878	0.289707	0.278268
0.187945	0.188141	0.193068	0.193252	0.193138	0.185512
0.000000	0.000000	0.000000	0.000000	0.096569	0.092756
0.000000	0.000000	0.500000	0.500000	0.500000	0.500000
1.945058	1.947094	1.998092	2.000000	2.000000	1.952296
1.458793	1.460320	1.498569	1.500000	1.500000	1.500000
0.389011	0.389418	0.399618	0.400000	0.000000	0.000000
<u>4.262724</u>	<u>4.267184</u>	<u>4.878949</u>	<u>4.883130</u>	<u>4.579414</u>	<u>4.508832</u>
\$7.162724	\$7.167184	\$7.778949	\$7.783130	\$7.479414	\$7.408832
13.880201	13.869781	14.050000	14.050000	13.220000	13.118223
41.028811	41.060653	41.922794	41.854334	41.838769	40.077864
2.984780	2.295968	2.331868	2.331112	2.328529	2.186133
2.711249	2.711903	2.750000	2.750000	1.850000	1.818768
2.470717	2.469462	2.500000	2.500000	2.500000	2.500000
3.946094	3.942787	4.000000	3.100000	3.100000	3.082039
0.112770	0.112676	0.114311	0.113900	0.113492	0.103340
<u>67.134622</u>	<u>66.463230</u>	<u>67.668973</u>	<u>66.699346</u>	<u>64.950790</u>	<u>62.886367</u>
<u>\$74.297346</u>	<u>\$73.630414</u>	<u>\$75.447922</u>	<u>\$74.482476</u>	<u>\$72.430204</u>	<u>\$70.295199</u>

City of Strongsville, Ohio

Property Tax Levies and Collections

Last Ten Years

<u>Tax/ Collection Year</u>	<u>Current Tax Levy (1)</u>	<u>Current Tax Collections (1)</u>	<u>Percent of Current Tax Collections To Tax Levy</u>	<u>Delinquent Tax Collections (1)</u>	<u>Total Tax Collections (1)</u>
2020/2021	\$13,881,228	\$13,428,145	96.74%	\$192,818	\$13,620,963
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

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
98.13%	\$655,836	4.72%
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

City of Strongsville, Ohio

Principal Taxpayers – Real Estate Tax

2020 and 2011

Table 9

Taxpayer	2021	
	Real Property Assessed Valuation (1)	Percentage of Real Assessed Valuation
Cleveland Electric Illuminating Company	\$29,639,700	1.79%
Brookfield (Forest City)	19,962,860	1.20%
SPM Acquisition LLC	19,600,360	1.18%
Greens of Strongsville	12,201,330	0.74%
AIC Income Dund 1300 Darice LLC.	12,147,010	0.73%
American Transmission System	11,655,940	0.70%
Vam, LTD.	9,459,720	0.57%
Cleveland Owner Corp	8,979,960	0.54%
Polo Club Apartments, LLC.	8,540,980	0.51%
STAG Properties	7,142,460	0.43%
Total	\$139,330,320	8.40 %
Total Assessed Valuation	\$1,658,784,110	
Taxpayer	2012	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Southpark Mall, LLC	\$75,587,220	5.23 %
Cleveland Electric Illuminating Company	22,652,570	1.57
Firstcal Industrial 2 Acquisition	12,816,770	0.89
Vam, LTD.	9,626,140	0.67
Greens of Strongsville, LTD.	8,877,760	0.61
Cherry Street Village	7,828,770	0.54
Polo Club Apartments, LLC.	7,029,690	0.49
Chestnut Lake Apartments	6,322,590	0.44
Wal-Mart Real Estate	5,302,330	0.37
The Higbee Company	5,226,660	0.36
Total	\$161,270,500	11.16 %
Total Assessed Valuation	\$1,445,561,400	

Source: Office of the County Fiscal Officer, Cuyahoga County, Ohio

(1) The amounts presented represent the assessed values upon which 2021 collections were based.

City of Strongsville, Ohio

Income Tax Revenue Base and Collections (Cash Basis)

Last Ten Years

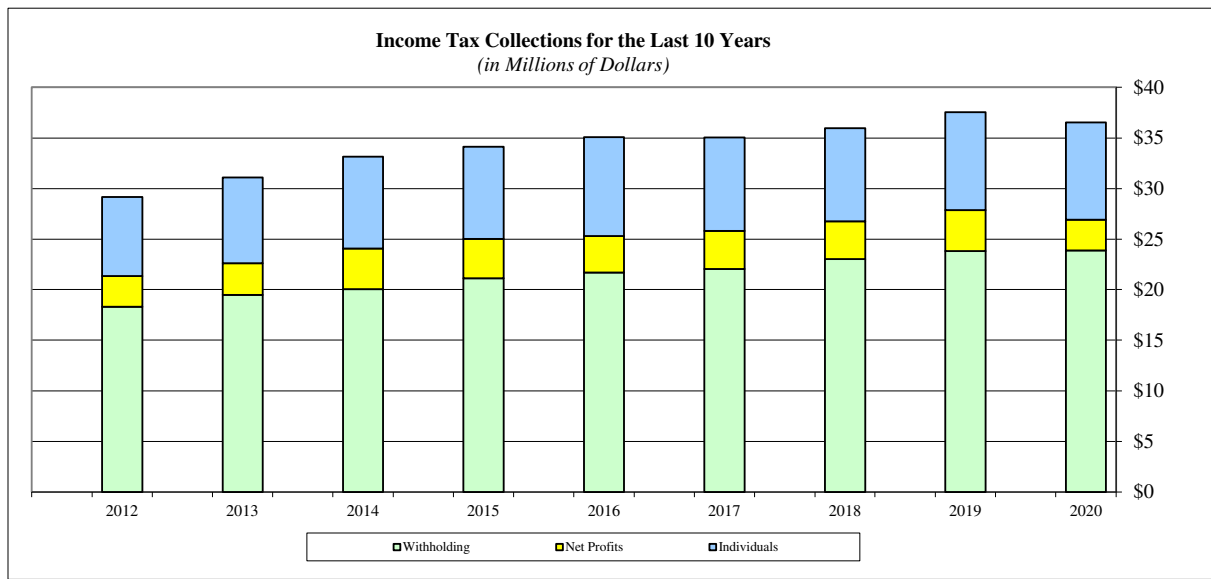
Table 10

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
2021	2.00 %	\$ 40,887,442	\$ 25,586,126	62.58 %	\$ 5,830,005	14.26 %	\$ 9,471,311	23.16 %
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

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

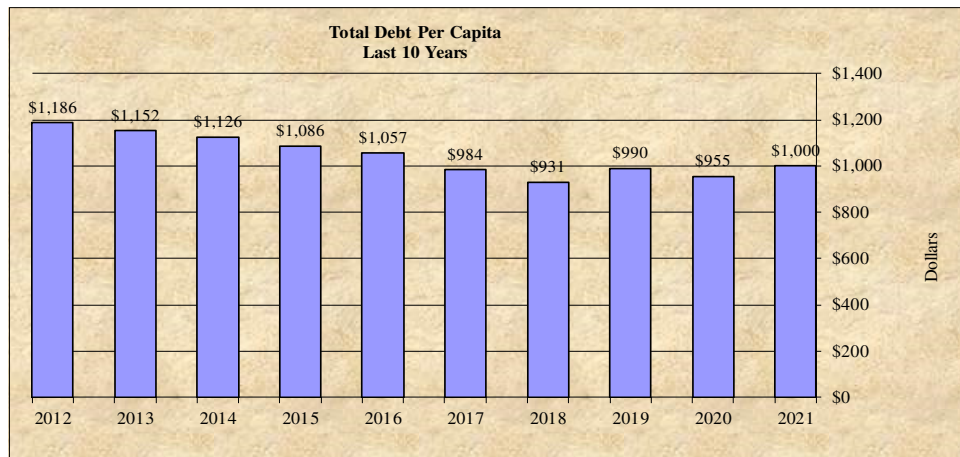
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita

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			
2021	\$33,178,846	\$0	\$10,021,725	\$1,520,914	\$12,301	\$0	\$948,228	\$814,659	\$46,496,673	2.18%	\$1,000
2020	36,645,702	0	4,019,615	1,629,550	17,943	0	1,231,910	864,032	44,408,752	2.08	955
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

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
2021	46,491 (b)	\$4,654,803,018	\$33,178,846	(\$5,259,797)	\$27,919,049	0.60 %	\$600.53
2020	46,491 (b)	4,552,754,977	36,645,702	(5,333,653)	31,312,049	0.69	673.51
2019	44,750 (a)	4,560,602,308	34,012,173	(4,440,553)	29,571,620	0.65	660.82
2018	44,750 (a)	4,194,908,788	37,050,667	(3,848,778)	33,201,889	0.79	741.94
2017	44,750 (a)	4,115,178,700	40,019,957	(2,848,330)	37,171,627	0.90	830.65
2016	44,750 (a)	4,064,069,533	42,911,314	(3,418,188)	39,493,126	0.97	882.53
2015	44,750 (a)	3,984,790,420	43,775,829	(2,468,996)	41,306,833	1.04	923.06
2014	44,750 (a)	3,983,835,361	45,383,015	(2,217,961)	43,165,054	1.08	964.58
2013	44,750 (a)	3,953,971,938	46,955,489	(2,402,178)	44,553,311	1.13	995.60
2012	44,750 (a)	4,084,641,391	49,278,378	(2,383,528)	46,894,850	1.15	1,047.93

Sources:

- (1) U. S. Bureau of Census, Census of Population.
 - (a) 2010 Federal Census
 - (b) 2020 Federal Census
- (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, 2021

Table 13

Jurisdiction	Governmental Activities Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City
Direct - City of Strongsville			
General Obligation Bonds (2)	\$33,178,846	100.00%	\$33,178,846
Long-term Notes Payable (2)	\$10,021,725	100.00%	10,021,725
Ohio Public Works Loans	1,520,914	100.00%	1,520,914
Capital leases	12,301	100.00%	12,301
<i>Total Direct Debt</i>	44,733,786		44,733,786
Overlapping			
Strongsville City School District	61,500,724	115.75%	71,187,088
Cuyahoga County	254,150,000	5.12%	13,012,480
Cuyahoga County Community College	195,825,000	5.61%	10,985,783
<i>Total Overlapping Debt</i>	511,475,724		95,185,351
Total	\$556,209,510		\$139,919,137

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

	2021	2020	2019	2018
Total Assessed Property Value	<u>\$1,658,784,110</u>	<u>\$1,620,512,840</u>	<u>\$1,620,860,590</u>	<u>\$1,491,648,870</u>
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	<u>174,172,332</u>	<u>170,153,848</u>	<u>170,190,362</u>	<u>156,623,131</u>
Debt Outstanding:				
General Obligation Bonds (net)-Governmental Activities	\$33,178,846	\$36,645,702	\$34,012,173	\$37,050,667
General Obligation Bonds-Business Type Activities	0	0	0	0
Special Assessment Bonds	0	0	0	0
Bond Anticipation Notes (net)	10,021,725	8,139,720	6,130,582	5,633,444
OPWC Loans	2,335,573	2,493,582	2,651,591	2,809,600
OWDA Loans	<u>948,228</u>	<u>1,231,910</u>	<u>1,504,035</u>	<u>1,765,080</u>
Total Gross Indebtedness	46,484,372	48,510,914	44,298,381	47,258,791
Less:				
General Obligation Bonds-Business Type Activities	0	0	0	0
Special Assessment Bonds	0	0	0	0
OPWC Loans	(2,335,573)	(2,493,582)	(2,651,591)	(2,809,600)
OWDA Loans	(948,228)	(1,231,910)	(1,504,035)	(1,765,080)
General Obligation Bond Retirement Fund Balance	<u>(3,577,202)</u>	<u>(3,314,747)</u>	<u>(2,740,189)</u>	<u>(2,305,779)</u>
Total Net Debt Applicable to Debt Limit	<u>39,623,369</u>	<u>41,470,675</u>	<u>37,402,566</u>	<u>40,378,332</u>
Legal Debt Margin Within 10 ½ % Limitations	<u>\$134,548,963</u>	<u>\$128,683,173</u>	<u>\$132,787,796</u>	<u>\$116,244,799</u>
Legal Debt Margin as a Percentage of the Debt Limit	77.25%	75.63%	78.02%	74.22%
Unvoted Debt Limitation (5 ½ % of Assessed Valuation)	<u>\$91,233,126</u>	<u>\$89,128,206</u>	<u>\$89,147,332</u>	<u>\$82,040,688</u>
Total Gross Indebtedness	46,484,372	48,510,914	44,298,381	47,258,791
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	0
OPWC Loans	(2,335,573)	(2,493,582)	(2,651,591)	(2,809,600)
OWDA Loans	(948,228)	(1,231,910)	(1,504,035)	(1,765,080)
General Obligation Bond Retirement Fund Balance	<u>(3,577,202)</u>	<u>(3,314,747)</u>	<u>(2,740,189)</u>	<u>(2,305,779)</u>
Net Debt Within 5 ½ % Limitations	<u>39,623,369</u>	<u>41,470,675</u>	<u>37,402,566</u>	<u>40,378,332</u>
Unvoted Legal Debt Margin Within 5 ½ % Limitations	<u>\$51,609,757</u>	<u>\$47,657,531</u>	<u>\$51,744,766</u>	<u>\$41,662,356</u>
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	56.57%	53.47%	58.04%	50.78%

Source: City Financial Records

Table 14

2017	2016	2015	2014	2013	2012
<u>\$1,462,044,960</u>	<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>153,514,721</u>	<u>151,505,415</u>	<u>148,541,751</u>	<u>148,402,553</u>	<u>147,128,052</u>	<u>151,783,947</u>
\$40,019,957	\$42,911,314	\$42,138,543	\$44,316,084	\$46,402,039	\$48,476,997
0	0	0	0	210,000	415,000
25,000	50,000	170,000	285,000	490,000	680,000
2,115,729	1,914,735	1,814,445	2,971,206	5,128,534	5,480,914
1,955,458	2,064,094	2,172,730	1,996,842	1,206,635	0
<u>2,015,507</u>	<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>
46,131,651	49,195,897	48,781,963	52,276,514	56,356,761	58,176,039
0	0	0	0	(210,000)	(415,000)
(25,000)	(50,000)	(170,000)	(285,000)	(490,000)	(680,000)
(1,955,458)	(2,064,094)	(2,172,730)	(1,996,842)	(1,206,635)	0
(2,015,507)	(2,255,754)	(2,486,245)	(2,707,382)	(2,919,553)	(3,123,128)
<u>(2,123,783)</u>	<u>(2,709,095)</u>	<u>(1,717,453)</u>	<u>(891,164)</u>	<u>(316,301)</u>	<u>0</u>
<u>40,011,903</u>	<u>42,116,954</u>	<u>42,235,535</u>	<u>46,396,126</u>	<u>51,214,272</u>	<u>53,957,911</u>
<u>\$113,502,818</u>	<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>
73.94%	72.20%	71.57%	68.74%	65.19%	64.45%
<u>\$80,412,473</u>	<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>
46,131,651	49,195,897	48,781,963	52,276,514	56,356,761	58,176,039
0	0	0	0	0	0
0	0	0	0	(210,000)	(415,000)
(25,000)	(50,000)	(170,000)	(285,000)	(490,000)	(680,000)
(1,955,458)	(2,064,094)	(2,172,730)	(1,996,842)	(1,206,635)	0
(2,015,507)	(2,255,754)	(2,486,245)	(2,707,382)	(2,919,553)	(3,123,128)
<u>(2,123,783)</u>	<u>(2,709,095)</u>	<u>(1,717,453)</u>	<u>(891,164)</u>	<u>(316,301)</u>	<u>0</u>
<u>40,011,903</u>	<u>42,116,954</u>	<u>42,235,535</u>	<u>46,396,126</u>	<u>51,214,272</u>	<u>53,957,911</u>
<u>\$40,400,570</u>	<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>
50.24%	46.93%	45.72%	40.31%	33.55%	32.13%

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)
2021	46,491	(b)	\$2,132,728,134	\$45,874	\$90,377	46.6	48.50%
2020	46,491	(b)	2,132,728,134	45,874	90,377	46.6	48.50%
2019	44,750	(a)	1,551,393,000	34,668	78,745	44.2	40.70%
2018	44,750	(a)	1,551,393,000	34,668	78,745	44.2	40.70%
2017	44,750	(a)	1,551,393,000	34,668	78,745	44.2	40.70%
2016	44,750	(a)	1,551,393,000	34,668	78,745	44.2	40.70%
2015	44,750	(a)	1,551,393,000	34,668	78,745	44.2	40.70%
2014	44,750	(a)	1,551,393,000	34,668	78,745	44.2	40.70%
2013	44,750	(a)	1,551,393,000	34,668	78,745	44.2	40.70%
2012	44,750	(a)	1,551,393,000	34,668	78,745	44.2	40.70%

(1) **Source:** U. S. Bureau of Census, Census of Population.

(a) 2010 Federal Census

(b) 2020 Federal 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

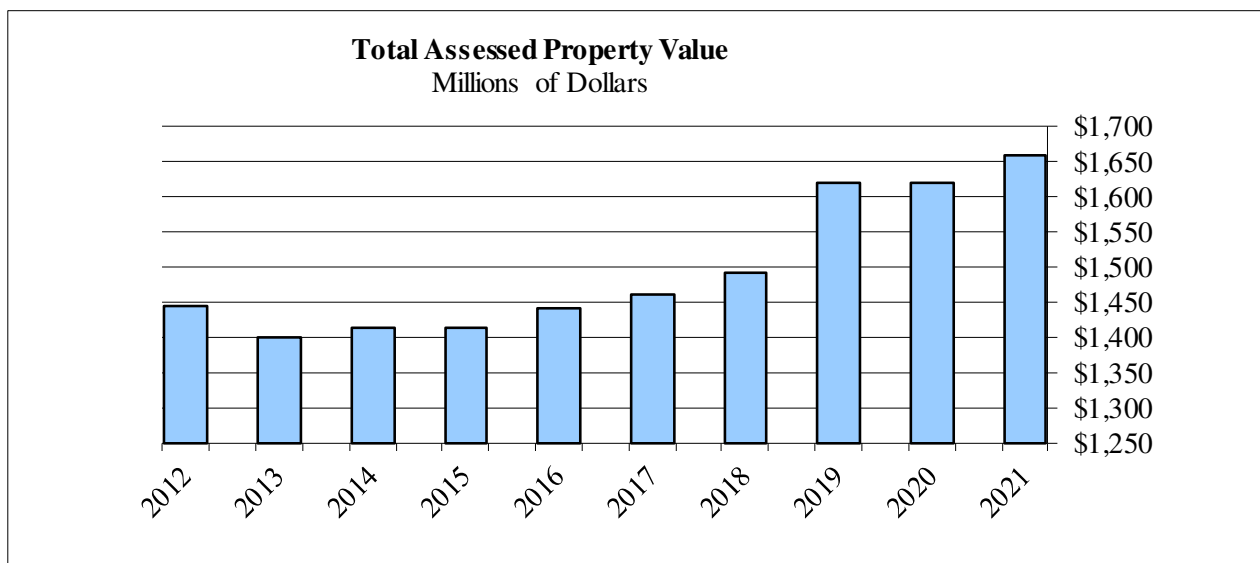


Table 15

<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>
5,437	4.90%	\$253,300	\$1,658,784,110
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



City of Strongsville, Ohio

Principal Municipal Income Tax Withholders

Current and Nine Years Ago

Table 16

2021		
Employer	Nature of Activity	Percentage of Total Income Tax
PNC Bank (formally National City Bank)	Banking Technology Center	2.34%
Union Home Mortgage	Mortgage Lender	2.24%
Strongsville City Schools	Education	2.22%
The Cleveland Clinic Foundation	Outpatient Medical Facility	2.06%
Cintas Corporation No 2	Employee Uniform Services	1.44%
City of Strongsville	Municipal Government	1.30%
Swagelok Hy-Level Manufacturing	Precision Machine Parts	1.06%
Foundation Software	Construction Software Developer	0.89%
Momentive Performance Material	Producer of Advanced Ceramics	0.83%
Vitamix Manufacturing Corporation	High Performance Blenders	0.77%
Total		15.15%
2012		
Employer	Nature of Activity	Percentage of Total Income Tax
Strongsville Board of Education	Education	2.87%
Medical Mutual of Ohio	IT Business Solutions	2.67%
Akzo Nobel Paints, LLC	U.S. Corporate Headquarters - Paint	2.46%
PNC Bank (formally National City Bank)	Banking Technology Center	2.03%
Lamrite West, Inc	Corporate Headquarters - Art Supplies	1.55%
City of Strongsville	Municipal Government	1.52%
The Cleveland Clinic Foundation	Outpatient Medical Facility	1.35%
Momentive Performance Material	Producer of Advanced Ceramics	1.06%
Avery Dennison Corporation	Pressure Sensitive Adhesive Products	1.02%
Clark Reliance	Precision Boiler Parts	0.82%
Total		17.35%

Source: Regional Income Tax Agency (RITA)

City of Strongsville, Ohio

Full-Time City Employees by Function/Program

Last Ten Years

Table 17

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government										
Council	2	2	2	2	2	2	2	2	2	2
Mayor's Office	2	2	2	3	3	3	3	3	3	3
Human Resources	2	2	2	2	2	2	2	2	2	1
Finance	4	4	4	4	4	4	4	4	4	4
Law	4	4	5	5	4	4	4	4	4	4
Communication & Technology	4	4	4	4	4	4	5	5	4	4
Mayor's Court	1	1	1	1	1	1	1	1	0	1
Security of Persons and Property										
Police										
Officers and Administration	74	74	81	82	79	79	79	78	78	76
Corrections Officers	9	9	9	9	9	9	9	8	6	7
Dispatchers	43	37	35	35	28	30	26	19	13	13
Fire	65	62	61	62	60	62	62	59	60	60
Public Safety	1	1	1	1	1	1	1	1	1	1
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	15	18	18	17	17	17	16	16	17
Senior Services	4	5	5	5	5	5	5	5	5	5
Community Environment										
Building	8	10	11	11	10	12	11	11	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	7	8	8	8	8	7	8	8	8	5
Street Maintenance	29	29	30	33	35	34	33	31	36	36
Traffic Control	1	1	1	1	1	1	1	2	2	2
Vehicle Maintenance	5	6	6	6	5	5	6	6	5	6
Basic Utility Services										
Engineering	5	5	5	5	5	5	5	5	5	5
Sanitary Sewer Maintenance	10	10	10	7	5	6	6	6	6	7
Totals:	<u>299</u>	<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>

Source: City of Strongsville Finance Department

City of Strongsville, Ohio

Operating Indicators by Function/Program

Last Ten Years

Function/Program	2021	2020	2019	2018
General Government				
<i>Council and Clerk</i>				
Number of Ordinances Passed	125	131	143	144
Number of Resolutions Passed	52	47	52	45
Number of Planning Commission docket items	41	29	49	68
<i>Finance Department</i>				
Agency Ratings - Moody's Financial Services	Aaa	Aaa	Aaa	Aaa
Number of AP checks/ EFT's issued	5,260	6,930	6,825	7,333
Number of W2 Forms	526	558	676	660
Amount of checks written	\$45,826,691	\$48,937,579	\$38,385,063	\$36,404,743
Interest earnings for fiscal year (cash basis)	\$460,109	\$974,206	\$1,447,122	\$985,021
Medical Mutual Premiums: (Medical, Dental, Vision & Rx)				
Over-age Dependents	\$0	\$0	\$0	\$0
Family	\$2,076	\$2,001	\$1,945	\$1,780
Single Employees	\$826	\$795	\$773	\$713
Gross Wages	\$27,036,346	\$25,858,330	\$27,819,591	\$26,322,595
Employer Paid:				
Medicare	\$384,286	\$367,122	\$395,180	\$371,115
Ohio Public Employees Retirement System	\$1,793,690	\$1,683,969	\$1,939,776	\$1,842,524
Police Pension	\$1,348,363	\$1,334,725	\$1,380,158	\$1,305,418
Fire Pension	\$1,540,751	\$1,419,062	\$1,452,958	\$1,420,214
Hospitalization	\$5,769,097	\$5,581,868	\$5,469,500	\$4,925,746
Worker's Compensation	\$0	\$0	\$456,500	\$386,100
Unemployment	\$29,647	\$282,852	\$1,407	\$4,941
Group Life Insurance	\$96,892	\$80,910	\$82,960	\$94,859
Total Salaries and Fringes (cash basis)	<u>\$37,999,072</u>	<u>\$36,608,838</u>	<u>\$38,998,030</u>	<u>\$36,673,512</u>
General Fund Receipts (cash basis)	\$47,306,247	\$39,814,422	\$43,321,159	\$38,536,834
General Fund Expenditures (cash basis)	\$44,688,243	\$39,479,848	\$41,645,387	\$38,500,172
General Fund Cash Balances	\$12,822,300	\$10,204,296 **	\$9,869,722	\$8,126,489
Income Taxes collected by the Regional Income Tax				
Agency (RITA) - period 1 to period 12	\$40,220,435	\$35,807,094	\$37,248,051	\$35,393,452
RITA's Collection Fee - NET of Retainer Refund	** \$508,597 **	\$494,889	\$482,214	\$481,491
RITA's Collection Fee - Expressed as a percentage of calendar year collections	1.26%	1.38%	1.29%	1.36%
Annual Utility Payments (Cash Basis)				
Electric	\$1,028,714	\$981,610	\$1,042,513	\$1,045,761
Natural Gas	\$100,270	\$108,152	\$123,427	\$144,668
Phone	\$81,899	\$77,622	\$72,915	\$73,898
Cell Phones	\$96,683	\$90,915	\$100,461	\$88,902
Water	\$161,420	\$163,723	\$178,127	\$161,440
Total Utility Payments	<u>\$1,468,986</u>	<u>\$1,422,022</u>	<u>\$1,517,443</u>	<u>\$1,514,669</u>

* 27 pays occurred in 2015

** Estimate in 2020 only

*** GASB 84 Restatement

Table 18

2017	2016	2015	2014	2013	2012
168	182	197	191	228	152
54	62	74	60	62	57
66	74	84	70	76	45
Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
7,076	7,191	7,243	7,170	7,275	7,343
641	640	639	594	618	587
\$32,665,070	\$36,826,540	\$38,147,475	\$40,385,721	\$30,598,160	\$29,252,993
\$630,021	\$336,541	\$142,766	\$83,661	\$72,810	\$121,284
\$0	\$0	\$1,950	\$1,859	\$1,715	\$1,837
\$1,735	\$1,713	\$1,681	\$1,602	\$1,478	\$1,401
\$695	\$686	\$673	\$641	\$592	\$561
\$26,104,967	\$25,106,603	\$25,012,798	\$23,177,955	\$22,700,012	\$22,306,968
\$364,059	\$346,185	\$343,729	\$317,292	\$305,050	\$292,415
\$1,785,577	\$1,744,627	\$1,729,856	\$1,554,453	\$1,492,086	\$1,479,969
\$1,264,735	\$1,239,060	\$1,237,406	\$1,185,446	\$1,165,296	\$1,115,057
\$1,395,388	\$1,355,723	\$1,375,160	\$1,286,195	\$1,239,628	\$1,246,260
\$4,729,139	\$4,688,524	\$4,552,840	\$3,797,061	\$3,879,546	\$3,899,236
\$378,400	\$343,500	\$338,600	\$280,100	\$243,545	\$555,400
\$4,681	\$1,635	\$340	\$9,112	\$249	\$9,865
\$95,125	\$91,640	\$88,576	\$77,898	\$72,981	\$79,041
<u>\$36,122,071</u>	<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>
\$37,351,081	\$37,261,231	\$38,685,905	\$36,301,017	\$34,146,487	\$31,973,112
\$37,335,984	\$37,171,921	\$38,493,997	\$36,235,360	\$33,850,798	\$32,137,577
\$8,089,827	\$8,074,730	\$7,985,420	\$7,793,512	\$7,727,855	\$7,432,166
\$35,300,644	\$35,160,565	\$34,171,592	\$33,059,679	\$31,581,039	\$29,429,242
\$526,460	\$538,003	\$524,680	\$542,729	\$508,552	\$483,085
1.49%	1.53%	1.54%	1.64%	1.61%	1.64%
\$1,038,006	\$1,048,147	\$1,031,683	\$975,722	\$928,925	\$931,944
\$124,918	\$110,252	\$130,897	\$170,849	\$142,131	\$122,457
\$81,605	\$85,800	\$90,691	\$83,799	\$96,224	\$89,542
\$94,389	\$71,654	\$80,902	\$106,833	\$93,430	\$96,731
\$162,423	\$182,410	\$203,485	\$119,394	\$161,720	\$150,852
<u>\$1,501,341</u>	<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>

City of Strongsville, Ohio

Operating Indicators by Function/Program (continued)

Last Ten Years

Function/Program	2021	2020	2019	2018
Civil Service				
Number of police entry tests administered	1	1	0	1
Number of fire entry tests administered	0	1	0	1
Number of dispatch entry tests administered	1	0	1	1
Number of police promotional tests administered	1	1	1	0
Number of fire promotional tests administered	1	1	1	1
Number of Police Officers hired from certified lists	8	4	3	3
Number of Fire/Medics hired from certified lists	5	4	1	4
Number of Dispatchers hired from certified lists	0	4	0	2
Number of promotions from police certified lists	2	2	1	0
Number of promotions from fire certified lists	0	4	2	1
Engineer Contracted Services				
Dollar amount of Construction overseen by Engineer	\$11,363,684	\$10,785,000	\$7,604,192	\$2,512,000
Community Environment				
Building Department Indicators				
Construction Permits Issued	107	169	143	157
Estimated Value of Construction	\$54,781,761	\$75,037,530	\$99,834,270	\$120,728,264
Number of permits issued	4,148	3,944	3,985	3,630
Amount of Revenue generated from permits	\$629,794	\$1,685,134	\$1,728,704	\$1,390,835
Number of contract registrations issued	1,120	1,427	1,413	1,470
Leisure Time Activities				
Recreation				
Number of Memberships	9,627	11,574	13,822	13,848
Number of Adult Sport League Teams	350	241	256	280
Youth Baseball/Softball Participants	974	209	1,158	1,259
Youth Basketball Participants	1,300	418	1,875	1,961
Group Exercise/Spinning Participants	9,164	6,878	30,028	29,784
Youth Day Camp Participants	0	37	1,287	1,287
Youth Tennis Lessons	139	0	37	0
Youth Learn to Swim Participants	928	478	2,034	2,238
Youth Volleyball Participants	222	29	270	167
Public Health and Welfare				
Cemetery burials	68	61	72	68
Cemetery sale of lots	55	64	73	62
Cemetery receipts	52,800	54,975	0	\$52,075
Annual County Board of Health Deduction	\$243,888	\$243,888	\$212,115	\$193,320
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	\$5.45	\$4.74	\$4.32

Table 18

2017	2016	2015	2014	2013	2012
0	1	1	0	1	0
0	1	0	0	1	0
1	1	1	0	1	0
0	3	0	0	0	2
1	0	3	1	0	2
5	1	0	0	4	0
3	3	5	0	3	0
2	8	11	9	1	0
8	7	0	0	0	5
1	0	7	0	2	4
\$6,512,000	\$5,125,000	\$5,027,000	\$11,395,000	\$5,575,000	\$3,700,000
220	235	211	187	178	238
\$61,443,238	\$88,779,194	\$64,879,265	\$103,654,033	\$33,262,698	\$23,976,814
3,640	3,310	3,313	3,116	2,813	3,276
\$1,864,170	\$2,117,785	\$1,780,629	\$1,674,506	\$1,155,719	\$1,156,307
1,552	1,551	1,517	1,367	1,460	1,294
14,158	14,713	14,492	13,099	13,162	13,268
259	283	274	253	243	229
1,050	932	983	1,125	1,207	1,329
1,780	1,697	1,613	1,579	1,447	1,568
30,526	25,725	26,035	29,782	19,735	19,551
1,229	1,395	1,214	1,094	1,016	940
76	54	104	114	106	131
2,220	2,066	2,337	2,114	1,985	1,980
106	152	166	52	0	0
55	54	39	41	54	51
66	62	70	76	74	73
\$56,500	\$59,325	\$49,700	\$57,325	\$57,869	\$56,200
\$175,420	\$175,420	\$175,420	\$175,420	\$171,840	\$171,840
44,750	44,750	44,750	44,750	44,750	44,750
\$3.92	\$3.92	\$3.92	\$3.92	\$3.84	\$3.84

City of Strongsville, Ohio

Operating Indicators by Function/Program (continued)

Last Ten Years

Function/Program	2021	2020	2019	2018
Basic Utility Services				
Solid Waste Disposal (tonnage)	23,608	22,488	21,620	22,750
Solid Waste Disposal Costs	\$2,757,762	\$2,587,590	\$2,474,479	\$2,388,701
Recycled Materials (tonnage)	9,430	9,272	9,096	10,062
Recycled Materials as a percentage of Total Waste	39.9%	29.2%	30.0%	31.0%
Number of Residential Units	16,482	15,680	15,680	15,680
Cost per Residential Unit	\$9.38	\$8.30	\$8.03	\$7.78
Landfill Tipping Fee (Per Ton)	\$37.19	\$41.19	\$39.99	\$38.83
Security of Persons & Property				
<i>Police</i>				
Number of traffic citations issued	2,950	3,750	5,777	5,944
Number of parking citations issued	42	117	285	258
Number of criminal arrests	1,045	1,027	1,500	2,493
Number of accident reports completed	600	542	743	940
Part 1 Offenses (major offenses)	350	894	1,075	795
Animal Warden service calls	269	31	44	469
DUI Arrests	162	57	88	115
Prisoners	857	788	1,562	1,776
Prisoner meal costs	\$6,141	\$6,163	\$20,779	\$21,480
Motor Vehicle Accidents	1,233	1,086	1,695	1,779
Fatalities from Motor Vehicle Accidents	2	1	1	0
Community Diversion Program Youths	21	31	50	74
Community Diversion Program - community service hours	0	30	696	1,157
<i>Fire</i>				
EMS Calls	4,855	4,085	4,236	4,330
EMS Transports	3,877	3,303	3,715	3,550
Utilization Charges				
Resident or Real Property Owner				
BLS with Transport	\$650	\$650	\$550	\$550
ALS I with Transport	\$750	\$750	\$650	\$650
ALS II with Transport	\$900	\$900	\$900	\$900
Per Mile Charge	\$14	\$14	\$12	\$12
Non-Resident				
BLS with Transport	\$650	\$650	\$550	\$550
ALS I with Transport	\$750	\$750	\$650	\$650
ALS II with Transport	\$900	\$900	\$900	\$900
Per Mile Charge	\$14	\$14	\$12	\$12
All Users				
Treatment, No Transport	\$0	\$0	\$450	\$450
Lift Assist	\$0	\$0	\$50	\$50
Ambulance Billing Collections	\$1,174,133	\$1,098,188	\$1,198,116	\$1,093,647
Fire and Service Calls	1,736	1,699	2,186	1,836
Fires with Loss	36	22	37	24
Fires with Losses exceeding \$10K	15	3	12	10
Fire Losses \$	\$3,478,510	\$189,950	\$1,454,007	\$1,413,050
Fire Safety Inspections	2,524	1,642	1,162	1,617
Number of times Mutual Aid given to Fire and EMS	232	161	160	131
Number of times Mutual Aid received for Fire and EMS	105	90	96	47

Table 18

2017	2016	2015	2014	2013	2012
21,263	22,542	22,720	23,618	22,803	22,681
\$2,320,890	\$2,254,273	\$2,123,246	\$2,072,706	\$1,952,676	\$1,940,969
10,255	9,525	9,949	9,645	8,283	8,553
33.0%	30.0%	31.0%	29.0%	27.0%	27.0%
15,680	15,680	15,680	15,680	15,680	15,680
\$7.56	\$7.36	\$6.67	\$6.48	\$6.29	\$6.13
\$37.70	\$36.61	\$36.61	\$35.54	\$34.50	\$33.66
7,559	4,310	4,326	4,236	3,793	3,304
370	490	362	562	377	419
2,953	1,746	2,147	2,449	2,466	1,916
916	994	939	940	937	1,134
876	942	972	848	806	1,040
525	459	373	354	384	402
152	165	144	218	239	242
1,765	1,795	1,676	1,441	1,420	1,521
\$16,670	\$17,441	\$17,737	\$18,761	\$13,706	\$18,294
1,156	1,418	1,391	1,439	1,637	1,751
1	3	1	1	1	1
76	106	77	76	48	63
1,419	1,609	889	988	762	700
3,984	3,923	3,837	3,473	3,664	3,560
3,234	3,204	3,172	2,785	2,845	2,795
\$550	\$550	\$450	\$450	\$450	\$450
\$650	\$650	\$600	\$600	\$600	\$600
\$900	\$900	\$750	\$750	\$750	\$750
\$12	\$12	\$10	\$10	\$10	\$10
\$550	\$550	\$450	\$450	\$450	\$450
\$650	\$650	\$600	\$600	\$600	\$600
\$900	\$900	\$750	\$750	\$750	\$750
\$12	\$12	\$10	\$10	\$10	\$10
\$450	\$0	\$0	\$0	\$0	\$0
\$50	\$0	\$0	\$0	\$0	\$0
\$1,006,793	\$1,003,354	\$1,040,233	\$789,143	\$940,023	\$993,234
1,665	1,489	1,396	1,363	1,424	1,213
17	20	26	34	69	35
10	5	7	5	11	15
\$1,077,050	\$329,836	\$505,326	\$580,996	\$1,100,476	\$1,414,850
1,267	1,419	931	1,272	1,076	940
124	98	133	89	40	34
71	40	38	21	22	38

City of Strongsville, Ohio

Operating Indicators by Function/Program (continued)

Last Ten Years

Function/Program	2021	2020	2019	2018
Transportation				
Street Improvements - asphalt overlay (cubic yds)	8,505	3,003	3,914	4,019
Street Repair (Curbs, aprons, berms, asphalt) (hours)	14,168	14,416	17,952	22,992
Guardrail Repair (hours)	48	72	360	24
Cold Patch (hours)	2,104	2,832	1,944	3,240
Snow & Ice Removal (hours)	2,904	2,512	5,080	4,040
Sewer Crew Calls (hours)	5,368	4,712	6,136	5,936
Sewer Crew Preventive Maintenance (hours)	3,992	4,408	2,936	3,760
Sewer Jet & Vactor (hours)	4,224	4,016	4,488	3,456
Landscaping Stump-Chipper service (hours)	5,358	5,104	5,256	5,240
Leaf collection (hours)	6,008	5,528	5,216	6,128
Holiday Lighting & Special Events setup (hours)	1,088	0	728	824
Square Repair after Special Events (hours)	1,598	0	3,760	4,392
Equipment & Vehicle Repair (hours)	12,216	11,896	13,248	11,976
Sign Department (hours)	1,880	2,080	2,408	2,272
Park Maintenance (hours)	5,704	6,528	7,720	8,656
Utility Repair (hours)	3,664	3,320	4,832	3,784
Senior Bus Trips (hours)	8	112	858	743
Animal Control (hours)	2,947	2,811	2,911	2,857
Cemetery (hours)	3,432	3,048	3,648	3,888
Miscellaneous Repairs & Maintenance (hours)	2,468	2,248	3,000	3,008
Number of Trees Planted per year	156	104	141	352
Tons of snow melting salt purchased	5,551	8,000	11,000	11,000
Cost of salt purchased	\$278,675	\$560,039	\$578,937	\$417,904
Gallons of snow & ice road pretreatment purchased	18,000	33,077	11,450	18,504
Cost of snow & ice road pretreatment	\$16,380	\$30,100	\$9,962	\$14,431
Unleaded Fuel Average Price per Gallon	\$2.84	\$1.97	\$2.41	\$2.81
Unleaded Fuel Gallons Used	47,949	45,341	71,457	86,798
Cost of Unleaded Fuel Used	\$240,411	\$89,322	\$172,211	\$243,902
Diesel Fuel Average Price per Gallon	\$2.67	\$1.87	\$2.39	\$2.46
Diesel Fuel Gallons Used	41,728	54,332	63,572	68,714
Cost of Diesel Fuel Used	\$115,231	\$101,601	\$151,937	\$169,036

Table 18

2017	2016	2015	2014	2013	2012
4,417	2,736	2,877	2,372	2,147	2,201
22,288	22,680	20,352	20,212	23,592	25,664
240	32	328	24	296	16
1,672	1,704	1,968	2,440	2,336	1,616
3,144	3,240	6,296	7,392	4,312	3,568
5,752	5,112	5,408	4,156	3,968	3,544
5,096	5,622	6,528	7,324	7,744	14,144
3,368	3,008	1,976	3,168	2,088	1,832
6,192	6,504	6,872	8,556	7,352	5,944
5,336	5,784	4,408	4,728	4,184	4,048
776	728	528	440	416	444
3,984	6,072	4,656	4,428	4,624	4,648
9,976	9,600	11,504	11,344	10,480	14,403
2,264	1,912	2,288	3,056	3,360	4,439
7,808	7,840	5,632	5,144	5,584	6,560
3,824	3,824	3,376	4,056	5,040	5,344
750	902	762	576	528	703
2,949	2,963	2,921	2,893	2,779	2,869
3,848	5,320	3,728	3,824	3,584	3,272
2,800	2,928	2,400	4,288	2,816	2,376
290	283	219	334	434	269
10,050	8,800	10,500	12,500	6,386	10,622
\$293,750	\$465,112	\$561,946	\$586,080	\$217,242	\$476,321
40,423	9,500	4,500	13,101	18,449	4,708
\$31,530	\$7,353	\$3,235	\$9,302	\$19,925	\$4,849
\$2.37	\$2.26	\$2.31	\$3.34	\$3.37	\$3.50
85,377	88,904	95,223	86,511	84,355	93,470
\$202,343	\$200,923	\$219,965	\$288,947	\$284,276	\$327,145
\$1.97	\$1.76	\$1.93	\$3.42	\$3.46	\$3.55
65,950	67,213	79,838	83,003	73,433	74,380
\$129,922	\$118,295	\$154,087	\$283,870	\$254,078	\$264,049

City of Strongsville, Ohio

Operating Indicators by Function/Program (continued)

Last Ten Years

Function/Program	2021	2020	2019	2018
Wastewater Department				
Wastewater Treatment Plants Annual Costs	\$3,145,691	\$2,435,406	\$3,103,851	\$3,645,090
Total flow of wastewater treatment plants (Billions of Gallons)	0.601	0.706	0.633	0.692
Average daily flow (Millions of gallons per day)	1.646	1.930	1.733	1.893
Tons of dry sludge removed	282.78	285.00	334.73	447.03
Wastewater Rates (billed Quarterly based on Water Consumption)				
Regular rates per MCF (7,480 gallons)				
Wastewater Treatment Rate - NEORSD/City of Strongsville	\$106.80	\$100.75	\$95.05	\$89.60
Wastewater Local Rate - City of Strongsville	\$13.39	\$13.39	\$13.39	\$13.39
Wastewater Combined Rate	\$120.19	\$114.14	\$108.44	\$102.99
City of Strongsville Quarterly/Monthly Fee	\$3.33	\$3.33	\$3.33	\$3.33
Homestead rates per MCF (7,480 gallons)				
Wastewater Treatment Rate - NEORSD/City of Strongsville	\$64.10	\$60.50	\$57.10	\$53.85
Wastewater Local Rate - City of Strongsville	\$6.89	\$6.89	\$6.89	\$6.89
Wastewater Combined Rate	\$70.99	\$67.39	\$63.99	\$60.74
City of Strongsville Quarterly/Monthly Fee	\$1.66	\$1.66	\$1.66	\$1.66
Minimum quarterly/monthly consumption charge - treated by NEORSD	Actual	Actual	Actual	Actual
Quarterly/Monthly Fixed Charge - treated by NEORSD	\$9.70	\$7.95	\$6.35	\$4.95
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	\$1.61	\$1.58

Table 18

2017	2016	2015	2014	2013	2012
\$2,494,951	\$2,061,133	\$2,186,786	\$1,968,161	\$1,870,785	\$1,501,078
0.740	0.651	0.633	0.661	0.637	0.625
2.030	1.777	1.734	1.810	1.746	1.714
326.94	308.61	325.81	309.24	344.74	305.63
\$84.60	\$79.85	\$71.75	\$64.55	\$58.15	\$52.55
\$13.39	\$13.39	\$13.39	\$13.39	\$13.39	\$13.39
\$97.99	\$93.24	\$85.14	\$77.94	\$71.54	\$65.94
\$3.33	\$3.33	\$3.33	\$3.33	\$3.33	\$3.33
\$50.85	\$48.05	\$43.25	\$38.95	\$35.15	\$31.75
\$6.89	\$6.89	\$6.89	\$6.89	\$6.89	\$6.89
\$57.74	\$54.94	\$50.14	\$45.84	\$42.04	\$38.64
\$1.66	\$1.66	\$1.66	\$1.66	\$1.66	\$1.66
Actual	Actual	Actual	Actual	Actual	Actual
\$3.60	\$2.40	\$2.30	\$2.20	\$2.10	\$1.95
Actual	Actual	Actual	Actual	Actual	Actual
\$1.56	\$1.55	\$1.55	\$1.53	\$1.51	\$1.48

City of Strongsville, Ohio

Capital Assets Statistics by Function/Program

Last Ten Years

Table 19

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government										
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	2	3	3	3	3	4	4	4	3
Buildings & Inspection Vehicles	6	6	6	6	6	11	9	9	9	9
Police										
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	58	70	69	69	67	61	59	61	61
Fire										
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	28	26	26	25	25	23	27	26	24	21
Recreation										
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	11	10	10	11	11	11	8	9	9	10
Other Public Works										
Streets (Center Line Miles)	212	212	212	212	211	211	210	204	203	202
Bridges	1	1	1	1	1	1	1	1	1	1
Culverts	189	189	189	189	189	189	189	189	188	187
Water Lines (Miles)	197	197	196	196	195	195	197	196	195	195
Service Vehicles	75	82	82	83	85	73	67	65	62	68
Wastewater										
Wastewater Treatment Plants	2	2	2	2	2	2	2	2	2	2
Wastewater Collection Systems	19	19	19	19	18	18	18	18	18	18
Wastewater Sewers (Miles)	193	193	192	192	191	191	190	188	188	188
Storm Sewers (Miles)	208	208	207	207	206	206	204	195	195	195
Vehicles	27	27	26	23	27	27	23	22	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 8/11/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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