

# **CITY OF STEUBENVILLE, OHIO**



*Municipal Building*

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2020**





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Columbus, Ohio 43215  
IPARepor@ohioauditor.gov  
(800) 282-0370

Members of Council  
City of Steubenville  
115 South Third Street  
Steubenville, Ohio 43952

We have reviewed the *Independent Auditor's Report* of the City of Steubenville, Jefferson County, prepared by Julian & Grube, Inc., for the audit period January 1, 2020 through December 31, 2020. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Steubenville is responsible for compliance with these laws and regulations.

Keith Faber  
Auditor of State  
Columbus, Ohio

July 09, 2021

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# CITY OF STEUBENVILLE, OHIO

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



PREPARED BY:

DAVID R. LEWIS, FINANCE DIRECTOR

115 SOUTH THIRD STREET  
STEUBENVILLE, OHIO 43952



**CITY OF STEUBENVILLE, OHIO**

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

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# **INTRODUCTORY SECTION**





# City of Steubenville

## Finance Office

115 South Third Street ▪ Suite 106 ▪ Steubenville, Ohio 43952 ▪ Phone: 740.283.6000 ext. 1300  
Fax: 740.283.6165 ▪ Website: [www.cityofsteubenville.us](http://www.cityofsteubenville.us) ▪ Email: [finance@cityofsteubenville.us](mailto:finance@cityofsteubenville.us)

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June 28, 2021

Honorable Mayor, Members of City Council  
And Citizens of Steubenville  
Steubenville, Ohio

The Comprehensive Annual Financial Report of the City of Steubenville, Ohio (City) is hereby presented. This Comprehensive Annual Financial Report represents the official report of the City of Steubenville's operations and financial position for the year ended December 31, 2020, and has been developed to accurately detail the status of the City finances to Steubenville residents and elected officials, investment banks and underwriters and all other interested parties. This report is presented in compliance with Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments". It is intended to provide all pertinent and necessary information to the citizens of Steubenville.

Responsibility for the accuracy of the data contained herein, for the completeness and fairness of the presentation and for all disclosure rests with the City's management. To the best of the City's knowledge, the financial and other data contained in this report fairly present the financial position and results of operations of the City. All necessary disclosures to enable the citizens and other readers to understand the City's financial activities are included in this report.

The City is responsible for establishing and maintaining an internal control structure designed to protect its assets from loss, theft or misuse. Furthermore, the accounting system must be adequate to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires estimates and judgments by management.

The City is required by State law to have an annual audit performed by the Auditor of State's Office or an independent public accounting firm, if permitted by the Auditor of State. Julian & Grube performed the audit for the year ended December 31, 2020, and they have issued an unmodified ("clean") opinion. The Independent Auditor's Report on the City's financial statements is included in the Financial Section of this report.

As a part of the City's independent audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations. The results of the City's independent audit for the year ended December 31, 2020 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

This transmittal letter is designed to provide historical information about the City, as well as compliment the required Management's Discussion and Analysis (MD&A). Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements. The City's MD&A, which focuses on the government-wide statements, can be found immediately following the Independent Auditor's Report.

## **Community Profile**

The City of Steubenville is located in east central Ohio along the west bank of the Ohio River. Founded in 1797, Steubenville operates under a council-manager form of government which was adopted by its voters in 1984. The City is governed by an elected Mayor and a seven member City Council. During its heyday of the 1940s, Steubenville was popularly known as “Little Chicago” due to its prolific industry and downtown bustle. The City is now known as the “City of Murals” because of over 25 murals located in and around the downtown area. Today, the City of Steubenville covers an area of approximately ten square miles and is the largest city in Jefferson County with a population of 17,515. The City is also the Jefferson County Seat.

The City is served by diversified transportation facilities. Approximately 20 motor freight carriers and local haulers serve the Jefferson County area. Railway service is provided by the Norfolk Southern Railway, the Wheeling Lake Erie Railway, and the Ohio Central Rail Corporation. Nationwide bus transportation service to the area is provided by Greyhound. Local bus service is provided by the Steel Valley Transit Authority. Airline services to the area are provided by the Jefferson County Airport and the Pittsburgh International Airport, which is approximately 22 miles east of the City. The City also has a port on the Ohio River.

The major highways in the City are State Route 7, which runs north-south through the City, and U.S. Route 22, which runs east-west and directly links the City with Pittsburgh, Pennsylvania. The City is located within a day’s drive of 60 percent of the U.S. population.

The City is served by a number of commercial banks and savings and loan associations with headquarters outside the City.

Primary education services are provided by the Steubenville City School District. The western portion of the City is served by the Indian Creek Local School District. Secondary and post-secondary educational services are provided by a number of public and private colleges and universities located within the City or within commuting distance. The Franciscan University of Steubenville and Eastern Gateway Community College are both located within the City. The University of Pittsburgh, Bethany College, West Liberty University, West Virginia Northern Community College, and Carnegie-Mellon University are all located within commuting distance of the City. The City is served by the Public Library of Steubenville and Jefferson County, which was named for and funded by industrialist Andrew Carnegie.

The City provides a full range of municipal services mandated by statute or charter, including police and fire protection, parks, recreation, street maintenance, planning, zoning and other general government services. In addition, water, sewer and refuse services are provided under the enterprise fund concept with user charges set to ensure adequate coverage of operating expenses and payments on outstanding debt.

## **Economic Condition and Outlook**

### ***Local Economy***

Steubenville’s local economy has evolved in recent years from a center of steel and coal production to one of education and healthcare. Today’s local economy is supported to a large extent by the employment at The Franciscan University of Steubenville and Eastern Gateway Community College. Also, an abundance of nursing homes and healthcare facilities including Trinity Healthcare System employ many, and are one of the largest sources of local income tax revenue. These facilities provide a steady employment base and are a source of much of the building construction currently going on in the City.

A rather large number of local citizens work in Pittsburgh, Pennsylvania and its suburbs. There is a base of small manufacturing and service sector jobs that don’t exist as much in Steubenville. The City, through the local economic development group, “Jefferson County Port Authority,” has been promoting increasing manufacturing jobs in the area. The success has been mixed so far, but the City is optimistic that improvement is coming.



There are many recently completed, current, and upcoming projects to enhance the economic development within the City. Trinity Health Systems is in the middle of an expansion project at a cost of \$75 million. Trinity Health System is also working on or has completed the following projects: Trinity East Canister Shelter, Trinity West Valve Relocation, Trinity West Endo Center Office renovation, Trinity West Medical Office renovations, Trinity Cath Lab, and Trinity West Sprinklers.

Franciscan University completed the following projects: Franciscan St. Juniper Hall student rooms renovation, Franciscan Square skating rink, Franciscan University Athletic Field, Franciscan University Athletic Field lighting, Franciscan Music Room, Franciscan Station of the Cross sidewalk, Franciscan Antonio Hall renovations.

Walmart completed several projects that included a new roof and interior renovations. Family Entertainment Fort Steuben Mall is preparing for a \$3,000,000 renovation. Some other businesses that have recently completed renovations are Aldi's, Lancia, A&B Pharmacy, National Colloid, Mosti Funeral Home, McDonald's, Subway, Martoni's Pizza, and Shoe Sensation. Also, Starkdale Church completed \$100,000 in renovations.

The following businesses have or will be opening locations within the City: Thompson Country Florist, Lighthouse Counseling, Def Louies Sandwich Shop, Joyfully Created, Harvey Goodman Realty, Jones Gym, and Hibbets Sports.

Steubenville City School District is planning for a new athletic complex off Stanton Blvd. at a projected cost of \$2,000,000. Steubenville High School is renovating their cafeteria at a cost of \$1,200,000. Harding Middle School is replacing rooftop units at a cost of \$135,000. Upgrades are being made to North End Playground and Murphy Field at a cost of \$55,154. Harding restrooms renovations are expected to be \$94,000. The McKinley School Greenhouse project was completed at a cost of \$53,500.

Earl Rodgers Apartments completed kitchen and bathroom renovations on 21 units. 5 new residential construction projects are also in progress.

The State of Ohio, Jefferson County, and the Tri-State Area has seen positive impacts from the natural gas and oil industry. With the majority of the activity within the eastern portion of Ohio, Jefferson County and Steubenville should continue to see an increase in economic development and employment.

### ***Long-Term Financial Planning***

Local economic changes in past years have caused some reason for concern regarding the City's long-term financial planning. Fortunately, the City's income tax revenues have remained relatively stable or have increased. However, in order to avoid any potential revenue shortfalls should income tax collections decline significantly; the City has taken a conservative approach with current spending. Budget restraints and cash forecasting have been implemented in order to curb spending and help maintain a sufficient spending reserve as a hedge against future revenue shortfalls.

City Council is required to adopt a final budget no later than the close of the year. During the budget process Council also updates a five-year capital improvement plan. This annual budget and capital improvement plan serves as the foundation for the City's financial planning and control. The budget is prepared at the legal level of budgetary control, which is by office, department, and division, and within each, appropriated for personal services level for all funds.

With the decrease in revenue from the State of Ohio, the City has had to make difficult decisions in regards to employee benefits and downsizing of staff. Any increase in income tax revenue from economic development will assist in offsetting the decrease in revenue received from the State.

City income tax revenues decreased during the early months of the COVID-19 pandemic. Tax collections returned to normal levels a few months later. The City responded by temporary suspending hiring and cutting back on expenses as much as possible. Towards the end of 2020, the City received several rebates from the State workers compensation system. With the cuts the City made and the unexpected workers compensation rebates, the City was able to finish 2020 with a surplus. The City is continuing to monitor revenue closely and is adjusting expenses when needed.

The City received approximately \$1.8 million in CARES Act funding in 2020 to help with COVID-19 related expenses. The City anticipates the receipt of approximately \$15.49 million in funding from the American Rescue Plan Act of 2021. The City's spending plan for the \$15.49 million in funding is currently under development. The City is waiting on additional guidance from the U.S. Treasury Department. The City is planning to spend a large portion of the funds on water and sewer infrastructure improvements.

### ***Major Initiatives***

The City recently completed a \$2.68 million intersection improvement project at the intersection of Lovers Lane and Sunset Boulevard. This improvement was the second of 3 phases to widen Lovers Lane. Phase 1 was a \$1.9 Million roundabout project at the intersection of Lovers Lane and Mall Drive. Phase 3 is the widening phase of the multi-phase project. Phase 3 is currently under design with construction planned for 2024.

The City also completed several resurfacing projects in 2020. A portion of the 2020 Hot Mix funds were used to resurface 7<sup>th</sup> Street from South Street to Franklin Avenue at a cost of \$320,000. The remaining \$178,000 of the 2020 Hot Mix funds were rolled into the 2020 CDBG Hot Mix Program. The 2020 CDBG Hot Mix project included resurfacing of parts of Lawson Avenue, Cardinal Street, Jefferson Street, Oakmont Avenue, Rosswell Avenue, and Ross Park Blvd at a total cost of \$630,000. The City also resurfaced White Oaks, Maplewood, and Efts Lane in 2020.

The City is in the process of making major improvements to the City's water and sewer infrastructure. The projects include a City-wide water valve rehabilitation project. Water line replacement projects include sections of Braybarton Blvd., Linduff Ave., Whitehaven Blvd., Efts Lane, Starkdale Road, Wilshire Blvd, the main line to the Lincoln Heights neighborhood, the Lexington Road connector, and the Belleview transmission main. Design of a new West End Water Tower, booster station, and 12-inch line from the South End to the West End started in 2020. The projected cost of the West End Water Tower project is \$6.9 million.

Major improvements to the City's wastewater system include a \$2.99 million upgrade to the wastewater plant aeration system and \$2.7 million in projects to address three of the City's remaining combined sewer overflow related issues. 2020 sewer line replacement projects include Slack Street 36-inch line at \$590,000, University Blvd. point repair at \$500,000, Opal Blvd. sewer upgrade at \$565,000, and Lincoln Blvd. sanitary sewer emergency repair at \$695,000.

The City has recently completed a new Comprehensive Plan and has begun the implementation phase. This plan is a guide to shape a better Steubenville and will act as a vision and business plan for growth and development for the next ten to twenty years. The following elements are the basis of the plan: improve the image of Steubenville, promote a healthier lifestyle in Steubenville, reinvest in first ring neighborhoods, celebrate Steubenville's history and culture, enhance community connectivity and mobility, leverage of Steubenville's natural resources and environmental qualities, and promote partnerships.

### **Use of this Report**

The report is published to provide the City Council, as well as to our citizens and other interested persons, detailed information concerning the financial condition of the City, with particular emphasis placed on the utilization of resources during the past year. It is also intended that this report will serve as a guide in formulating policies and in conducting the City's future day-to-day activities.

We believe the information, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial activities of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

In today's bond market environment, it is increasingly important that public agencies prepare soundly conceived annual financial reports which are independently audited by a qualified firm or agency. It has become almost required practice that such reports be prepared in accordance with generally accepted accounting principles (GAAP), and the major bond rating agencies review the data presented in such reports before determining a public agency's bond rating.

## **Awards**

The Government Finance Officers Association of the United States of America and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Steubenville, Ohio for its Comprehensive Annual Financial Report for the year ended December 31, 2019. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of State and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Steubenville, Ohio has received a Certificate of Achievement for the last twelve consecutive years (2008-2019). We believe our current report continues to conform to the Certificate of Achievement program requirements and are submitting it to the GFOA.

The City was also presented the Ohio Auditor of State Award with Distinction for the year ended December 31, 2019. The award was presented for excellence in financial reporting on the Comprehensive Annual Financial Report for year ended December 31, 2019. The City has received the Ohio Auditor of State Award with Distinction for the last six years. The Auditor of State's Office noted that the City's Comprehensive Annual Financial Report serves as the standard for clean, accountable government, representing the highest level of service to Ohioans.

In order to be awarded the Auditor of State Award with Distinction the City had to file the Comprehensive Annual Financial Report and timely financial reports in accordance with GAAP, as well as receive a "clean" audit report. The "clean" audit report means that the City's financial audit did not contain findings for recovery, material citations, material weaknesses, significant deficiencies, Single Audit findings or any questioned costs.

## **Acknowledgements**

It is with great pride and pleasure that we submit this Comprehensive Annual Financial Report for review and wish to express appreciation to the members of City Council for supporting us in this endeavor and other members of the Finance Office who contributed time and effort in completing this project. We would also like to acknowledge Julian & Grube, Inc., who conducted a thorough audit of our finances and provided us with expert technical assistance during the preparation of the Comprehensive Annual Financial Report.

Sincerely,



David R. Lewis  
Finance Director

**CITY OF STEUBENVILLE, OHIO**

**PRINCIPAL OFFICIALS**

**DECEMBER 31, 2020**

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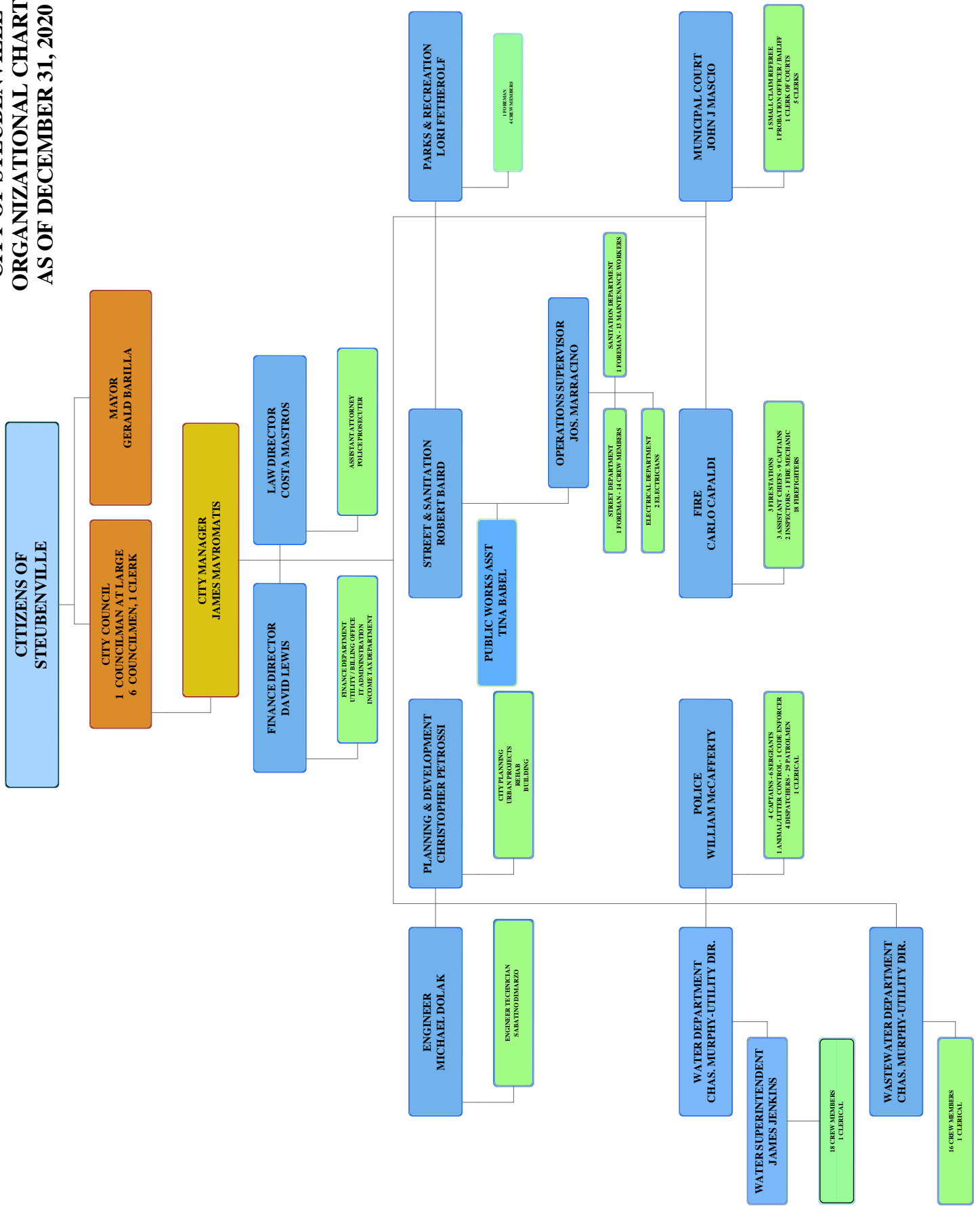
**Elected Officials**

Mayor	Gerald Barilla
City Council:	
Council-at-Large	Kimberly Hahn
1st Ward Councilman	Asantewa Anyabwile
2nd Ward Councilman	Craig Petrella
3rd Ward Councilman	Eric Timmons
4th Ward Councilman	Scott Dressel
5th Ward Councilman	William Paul
6th Ward Councilman	Robert Villamagna
Municipal Court Judge	John J. Mascio

**Appointed Officials**

City Manager	James Mavromatis
Law Director	Costa Mastro
Finance Director	David R. Lewis
Urban Project Director	Christopher Petrossi
Parks and Recreation Director	Lori Fetherolf
Fire Chief	Carlo Capaldi
Police Chief	William A. McCafferty
City Engineer	Michael Dolak
Clerk of Council	Karly Haley
Utility Director	Charles Murphy
Water Superintendent	James Jenkins
Street and Sanitation Superintendent	Robert Baird

**CITY OF STEUBENVILLE  
ORGANIZATIONAL CHART  
AS OF DECEMBER 31, 2020**





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Steubenville  
Ohio**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

December 31, 2019

*Christopher P. Morill*

Executive Director/CEO

# **FINANCIAL SECTION**





## Independent Auditor's Report

City of Steubenville  
Jefferson County  
115 South Third Street  
Steubenville, Ohio 43952

To the Members of Council and Mayor:

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

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City of Steubenville's preparation and fair presentation of the financial statements 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 of Steubenville's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Steubenville, Jefferson County, Ohio, as of December 31, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As described in Note 22 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the City of Steubenville. Our opinions are not modified with respect to this matter.

***Other Matters***

***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 postemployment benefit assets and liabilities and pension and other postemployment benefit contributions* listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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 and Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Steubenville's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2021, on our consideration of the City of Steubenville's internal control over financial reporting and on 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 of Steubenville'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 of Steubenville's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.  
June 28, 2021

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## CITY OF STEUBENVILLE, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

The management's discussion and analysis of the City of Steubenville's (the "City") financial performance provides an overall review of the City's financial activities for the year ended December 31, 2020. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the City's financial performance.

#### **Financial Highlights**

Key financial highlights for 2020 are as follows:

- The total net position of the City increased \$3,647,763 or 6.60% from 2019's net position. Net position of governmental activities increased \$422,305 or 1.68% from 2019's restated net position. Net position of business-type activities increased \$3,225,458 or 10.75% from 2019's net position.
- General revenues accounted for \$15,004,494, or 70.47% of total governmental activities revenue. Program specific revenues accounted for \$6,286,148 or 29.53% of total governmental activities revenue.
- The City had \$20,722,611 in expenses related to governmental activities; \$6,286,148 of these expenses was offset by program specific charges for services, grants or contributions. The remaining expenses of the governmental activities of \$14,436,463 were offset by general revenues (primarily property taxes, income taxes and unrestricted grants and entitlements) of \$15,004,494.
- The City's major governmental funds are the general fund and .7% City income tax - street improvement fund. The general fund had revenues of \$14,489,497 in 2020. This represents an increase of \$792,126 from 2019 revenues and other financing sources. The expenditures of the general fund, which totaled \$13,152,375 in 2020, decreased \$161,466 from 2019. The net increase in fund balance for the general fund was \$1,337,122, from a balance of \$5,660,469 to a balance of \$6,997,591.
- The .7% City income tax - street improvement fund had \$1,728,257 in revenues in 2020. The expenditures of the .7% City income tax - street improvement fund totaled \$1,391,590 in 2020. The net increase in fund balance for the .7% City income tax - street improvement fund was \$336,667 from a balance of \$1,621,784 to a balance of \$1,958,451.
- Net position for the business-type activities, which are made up of the water, sewer, and refuse enterprise funds, increased in 2020 by \$3,225,458.
- In the general fund, the actual revenues came in \$19,791 less than the final budgeted revenues. Actual expenditures were \$310,058 less than the amount in the final budget. Budgeted revenues and expenditures were amended a few times throughout the year.

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

The City's annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the City of Steubenville as a total financial and operating entity. The individual statements provide a detailed look at specific financial activities.

The City's basic financial statements are comprised of three components: 1) City-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The statement of net position and the statement of activities provide information about the activities of the City as a whole and present a long-term view of the City's finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell the reader how services were financed in the short-term, as well as the amount of funds remaining for future spending. The fund financial statements also look at the City's major funds with all other non-major funds presented in total in one column.

## CITY OF STEUBENVILLE, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

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

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

While this document contains a large number of funds used by the City to provide programs and activities, the view of the City as a whole looks at all financial transactions and asks the question, "How did we do financially during 2020?" The statement of net position and the statement of activities answer this question. These statements include all assets, deferred outflows, liabilities, deferred inflows, revenues and expenses using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the City's net position and changes in position. This change in net position is important because it tells the reader that, for the City as a whole, the financial position of the City has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the City's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, required community programs and other factors.

In the statement of net position and the statement of activities, the City is divided into two distinct kinds of activities:

**Governmental activities** - Most of the City's programs and services are reported here including police, fire and rescue, street maintenance, capital improvements and general administration. These services are funded primarily by property and income taxes and intergovernmental revenues including federal and State grants and other shared revenues.

**Business-type activities** - These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided. The City's water, sewer, and refuse operations are reported here.

#### **Reporting the City's Most Significant Funds**

##### ***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.

Fund financial reports provide detailed information about the City's major funds. The City uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the City's most significant 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 fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

## CITY OF STEUBENVILLE, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

Because the focus of the 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, the readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains a multitude of individual governmental funds. The City has segregated these funds into major funds and nonmajor funds. The City's major governmental funds are the general fund and .7% City income tax - street improvement fund. Information for major funds is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single, aggregated presentation.

#### ***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 enterprise funds to account for its water, sewer, and refuse functions. All of the City's enterprise funds are considered major funds. The internal service fund is an accounting device used to accumulate and allocate costs internally among the City's various functions.

#### ***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statement 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's only fiduciary fund is a custodial fund.

#### ***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.

#### ***Required Supplementary Information***

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's net pension and net OPEB liabilities.

#### **Government-Wide Financial Analysis**

The table below provides a summary of the City's assets, deferred inflows of resources, liabilities, deferred outflows of resources and net position at December 31, 2020 and 2019.

**CITY OF STEUBENVILLE, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b><u>Assets</u></b>						
Current and other assets	\$ 20,105,197	\$ 18,704,046	\$ 15,724,767	\$ 15,196,722	\$ 35,829,964	\$ 33,900,768
Capital assets, net	<u>36,671,496</u>	<u>36,833,128</u>	<u>64,250,444</u>	<u>62,561,690</u>	<u>100,921,940</u>	<u>99,394,818</u>
Total assets	<u>56,776,693</u>	<u>55,537,174</u>	<u>79,975,211</u>	<u>77,758,412</u>	<u>136,751,904</u>	<u>133,295,586</u>
<b><u>Deferred outflows of resources</u></b>						
Pension	2,590,195	5,778,203	732,014	1,538,094	3,322,209	7,316,297
OPEB	<u>1,636,579</u>	<u>1,263,705</u>	<u>483,449</u>	<u>186,362</u>	<u>2,120,028</u>	<u>1,450,067</u>
Total deferred outflows of resources	<u>4,226,774</u>	<u>7,041,908</u>	<u>1,215,463</u>	<u>1,724,456</u>	<u>5,442,237</u>	<u>8,766,364</u>
<b><u>Liabilities</u></b>						
Current liabilities	1,748,256	1,981,654	1,071,149	1,948,288	2,819,405	3,929,942
Long-term liabilities:						
Due within one year	336,280	303,444	3,472,433	3,160,550	3,808,713	3,463,994
Net pension liability	16,860,405	21,363,907	3,831,324	5,037,885	20,691,729	26,401,792
Net OPEB liability	4,479,605	4,140,157	2,603,225	2,337,203	7,082,830	6,477,360
Other amounts	<u>6,457,098</u>	<u>6,803,730</u>	<u>35,763,503</u>	<u>36,826,653</u>	<u>42,220,601</u>	<u>43,630,383</u>
Total liabilities	<u>29,881,644</u>	<u>34,592,892</u>	<u>46,741,634</u>	<u>49,310,579</u>	<u>76,623,278</u>	<u>83,903,471</u>
<b><u>Deferred inflows of resources</u></b>						
Property taxes	1,361,162	1,342,163	-	-	1,361,162	1,342,163
Pension	2,843,707	653,928	826,160	117,159	3,669,867	771,087
OPEB	<u>1,239,647</u>	<u>735,097</u>	<u>378,937</u>	<u>36,645</u>	<u>1,618,584</u>	<u>771,742</u>
Total deferred inflows of resources	<u>5,444,516</u>	<u>2,731,188</u>	<u>1,205,097</u>	<u>153,804</u>	<u>6,649,613</u>	<u>2,884,992</u>
<b><u>Net position</u></b>						
Net investment in capital assets	33,326,389	33,046,072	31,577,344	27,938,441	64,903,733	60,984,513
Restricted	3,947,168	3,638,376	-	-	3,947,168	3,638,376
Unrestricted (deficit)	<u>(11,596,250)</u>	<u>(11,429,446)</u>	<u>1,666,599</u>	<u>2,080,044</u>	<u>(9,929,651)</u>	<u>(9,349,402)</u>
Total net position	<u>\$ 25,677,307</u>	<u>\$ 25,255,002</u>	<u>\$ 33,243,943</u>	<u>\$ 30,018,485</u>	<u>\$ 58,921,250</u>	<u>\$ 55,273,487</u>

The net pension liability/asset is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the City's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability/asset 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.



## CITY OF STEUBENVILLE, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

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

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

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

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

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/asset 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 can serve as a useful indicator of a government's financial position. At December 31, 2020, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$58,921,250. At year-end, net position was \$25,677,307 and \$33,243,943 for the governmental activities and the business-type activities, respectively.

Capital assets reported on the government-wide statements represent the largest portion of the City's assets. At year-end, capital assets represented 73.80% of total assets. Capital assets include land, buildings, improvements, equipment, vehicles, infrastructure and construction-in-progress. The City's net investment in capital assets at December 31, 2020, was \$33,326,389 and \$31,577,344 in the governmental activities and business-type activities, respectively. These capital assets are used to provide services to citizens and 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 to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

**CITY OF STEUBENVILLE, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)**

The increase in current and other assets is primarily due to an increase in cash and cash equivalents. The City received approximately \$1.8 million in Coronavirus relief from the CARES Act. In addition, the City received in excess of \$1.4 million in rebates from the Ohio Bureau of Workers' Compensation.

The decrease in current liabilities is primarily due to a decrease in the amount of contracts payable outstanding at December 31, 2020. The contract payables at December 31, 2019 were for street, water and sewer construction projects.

Long-term liabilities decreased in 2020 due to a decrease in the net pension liability. Changes to the net pension liability and net OPEB liability and related deferred inflows and outflows of resources are detailed in Notes 12 and 13 to the basic financial statements.

A portion of the City's net position, \$3,947,168, represents resources that are subject to external restriction on how they may be used.

The table on the following page shows the changes in net position for 2020 and 2019.

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**CITY OF STEUBENVILLE, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)**

**Change in Net Position**

	Governmental Activities 2020	Business-type Activities 2020	Governmental Activities 2019	Business-type Activities 2019	Total 2020	Total 2019
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 1,471,023	\$ 14,601,170	\$ 1,515,550	\$ 14,536,066	\$ 16,072,193	\$ 16,051,616
Operating grants and contributions	4,057,941	-	1,745,954	1,246,858	4,057,941	2,992,812
Capital grants and contributions	757,184	886,172	3,084,700	1,203,627	1,643,356	4,288,327
Total program revenues	<u>6,286,148</u>	<u>15,487,342</u>	<u>6,346,204</u>	<u>16,986,551</u>	<u>21,773,490</u>	<u>23,332,755</u>
General revenues:						
Property taxes	1,293,057	-	1,239,979	-	1,293,057	1,239,979
Income taxes	10,510,777	-	10,751,894	-	10,510,777	10,751,894
Hotel taxes	258,034	-	371,837	-	258,034	371,837
Unrestricted grants and entitlements	884,112	-	881,609	-	884,112	881,609
Investment earnings	51,161	25,867	152,474	104,559	77,028	257,033
Royalties	-	92,463	-	227,032	92,463	227,032
Miscellaneous	2,007,353	253,669	565,305	184,587	2,261,022	749,892
Total general revenues	<u>15,004,494</u>	<u>371,999</u>	<u>13,963,098</u>	<u>516,178</u>	<u>15,376,493</u>	<u>14,479,276</u>
Total revenues	<u>21,290,642</u>	<u>15,859,341</u>	<u>20,309,302</u>	<u>17,502,729</u>	<u>37,149,983</u>	<u>37,812,031</u>
<b>Expenses:</b>						
General government	4,217,928	-	4,176,909	-	4,217,928	4,176,909
Security of persons and property	10,208,598	-	878,537	-	10,208,598	878,537
Public health and welfare	103,061	-	86,721	-	103,061	86,721
Transportation	4,406,112	-	4,530,369	-	4,406,112	4,530,369
Community environment	618,801	-	523,385	-	618,801	523,385
Leisure time activity	921,798	-	939,164	-	921,798	939,164
Interest and fiscal charges	246,313	-	263,606	-	246,313	263,606
Water	-	5,493,675	-	7,610,308	5,493,675	7,610,308
Sewer	-	4,875,637	-	4,764,433	4,875,637	4,764,433
Refuse	-	2,410,297	-	2,446,939	2,410,297	2,446,939
Total expenses	<u>20,722,611</u>	<u>12,779,609</u>	<u>11,398,691</u>	<u>14,821,680</u>	<u>33,502,220</u>	<u>26,220,371</u>
Transfers	<u>(145,726)</u>	<u>145,726</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	422,305	3,225,458	8,910,611	2,681,049	3,647,763	11,591,660
Net position at beginning of year	<u>25,255,002</u>	<u>30,018,485</u>	<u>16,344,391</u>	<u>27,337,436</u>	<u>55,273,487</u>	<u>43,681,827</u>
Net position at end of year	<u>\$ 25,677,307</u>	<u>\$ 33,243,943</u>	<u>\$ 25,255,002</u>	<u>\$ 30,018,485</u>	<u>\$ 58,921,250</u>	<u>\$ 55,273,487</u>

**CITY OF STEUBENVILLE, OHIO**

MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

**Governmental Activities**

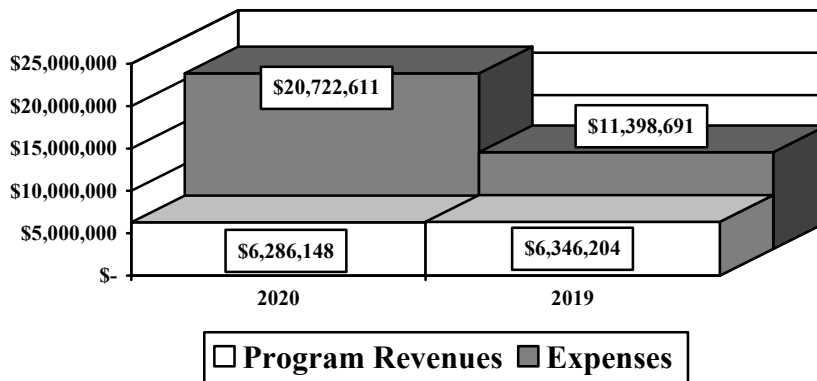
Governmental activities net position increased \$422,305 in 2020. Expenses increased in 2020 compared to 2019 primarily due to the implementation of a new stipend-based health care model by Ohio Police & Fire (OP&F) in 2019. This resulted in a large decrease in the net OPEB liability in 2019, which decreased security of persons and property expenses. Revenues increased \$981,340 in 2020. The City received approximately \$1.8 million in Coronavirus relief from the CARES Act. In addition, the City received in excess of \$1.4 million in rebates from the Ohio Bureau of Workers’ Compensation. These rebates are reported as other revenue. The amount of capital grants received from the State and Federal governments decreased for street projects in 2020 compared to 2019.

Security of persons and property, which primarily supports the operations of the City’s police, fire and EMS departments, had expenses of \$10,208,598, which accounted for 49.27% of the total governmental expenses of the City. These expenses were partially funded by \$240,200 in direct user charges, \$1,502,141 in operating grants and contributions and \$39,642 in capital grants and contributions. The remaining security of persons and property expenses were funded by general revenues. General government expenses totaled \$4,217,928 or 20.36% of the total governmental expenses of the City, which was partially funded by \$980,857 in direct user charges and \$355,756 in operating grants and contributions. The State and Federal governments contributed to the City a total of \$4,057,941 in operating grants and contributions, and \$757,184 in capital grants and contributions.

General revenues totaled \$15,004,494 and amounted to 70.47% of total governmental revenues. These revenues primarily consist of property and income tax revenue of \$11,803,834. Another primary source of general revenues is grants and entitlements not restricted to specific programs, including local government revenue and property tax reimbursements received from the State, making up \$884,112.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted State grants and entitlements. As can be seen in the graph below, the City is highly dependent upon property and income taxes as well as unrestricted grants and entitlements to support its governmental activities.

**Governmental Activities - Program Revenues vs. Total Expenses**



**CITY OF STEUBENVILLE, OHIO**

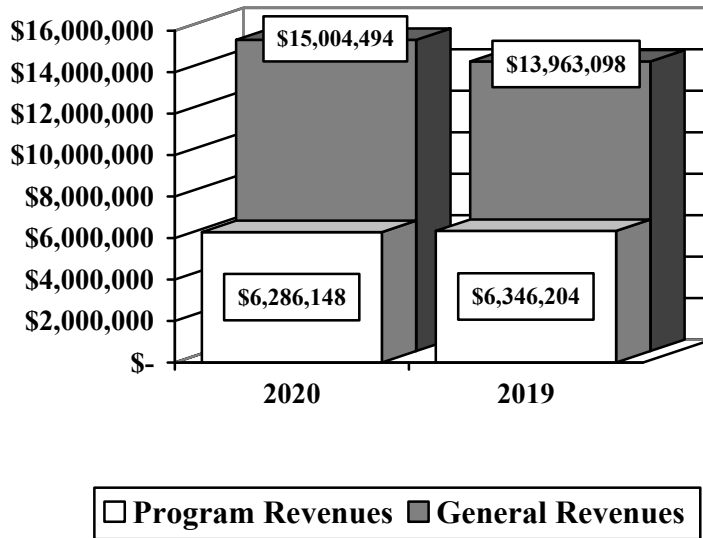
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

**Governmental Activities**

	Total Cost of Services 2020	Net Cost of Services 2020	Total Cost of Services 2019	Net Cost of Services 2019
<b>Program expenses:</b>				
General government	\$ 4,217,928	\$ 2,881,315	\$ 4,176,909	\$ 3,148,070
Security of persons and property	10,208,598	8,426,615	878,537	752,931
Public health and welfare	103,061	103,061	86,721	86,498
Transportation	4,406,112	2,665,498	4,530,369	571,559
Community environment	618,801	(728,216)	523,385	(299,009)
Leisure time activity	921,798	841,877	939,164	528,832
Interest and fiscal charges	246,313	246,313	263,606	263,606
<b>Total</b>	<b>\$ 20,722,611</b>	<b>\$ 14,436,463</b>	<b>\$ 11,398,691</b>	<b>\$ 5,052,487</b>

The dependence upon general revenues for governmental activities is apparent, with 69.67% and 44.33% of expenses supported through taxes and other general revenues for 2020 and 2019, respectively.

**Governmental Activities – General and Program Revenues**



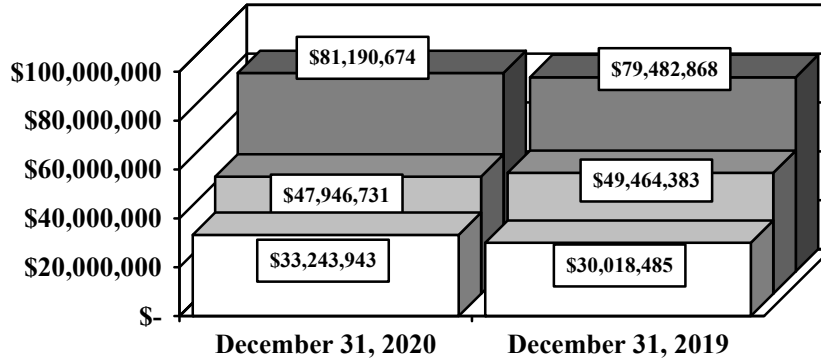
**Business-Type Activities**

Business-type activities include the water, sewer, and refuse enterprise funds. These programs had program revenues of \$15,487,342, general revenues of \$371,999, transfers in of \$145,726, and expenses of \$12,779,609 for 2020. Expenses of the business-type activities decreased approximately \$2 million in 2019. This was primarily due to expenses related to a water maintenance project in 2019 that was not capitalized. The net position of the business-type activities increased \$3,225,458 from 2019's net position. The following graph shows the business-type activities assets, deferred outflows of resources, liabilities and deferred inflows of resources and net position at year-end.

**CITY OF STEUBENVILLE, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

**Net Position in Business-Type Activities**



Net Position  
  Liabilities & Deferred Inflows  
  Assets & Deferred Outflows

**Financial Analysis of the Government's Funds**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal 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, unreserved fund balance may serve as a useful measure of the City's net resources available for spending at year-end.

The City's governmental funds reported a combined fund balance of \$12,046,462, which is \$1,438,080 greater than the previous year's fund balance of \$10,608,382. The schedule below indicates the fund balances and the total change in fund balances as of December 31, 2020 for all major and nonmajor governmental funds.

	Fund Balances <u>12/31/20</u>	Fund Balances <u>12/31/19</u>	Increase <u>(Decrease)</u>
<b>Major funds:</b>			
General	\$ 6,997,591	\$ 5,660,469	\$ 1,337,122
.7% City income tax - street improvement	1,958,451	1,621,784	336,667
Other nonmajor governmental funds	<u>3,090,420</u>	<u>3,326,129</u>	<u>(235,709)</u>
Total	<u>\$ 12,046,462</u>	<u>\$ 10,608,382</u>	<u>\$ 1,438,080</u>

**General Fund**

The City's general fund balance increased \$1,337,122. The table that follows assists in illustrating the revenues of the general fund.

**CITY OF STEUBENVILLE, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

	2020	2019	Percentage
	<u>Amount</u>	<u>Amount</u>	<u>Change</u>
<b>Revenues:</b>			
Taxes	\$ 10,646,946	\$ 10,963,962	(2.89) %
Charges for services	96,663	31,584	206.05 %
Licenses and permits	586,906	844,081	(30.47) %
Fines and forfeitures	245,925	298,870	(17.72) %
Investment income	51,161	152,474	(66.45) %
Intergovernmental	877,849	854,561	2.73 %
Rental income	75,708	71,838	5.39 %
Other	<u>1,908,339</u>	<u>475,026</u>	301.73 %
 Total	 <u>\$ 14,489,497</u>	 <u>\$ 13,692,396</u>	 5.82 %

Tax revenue represents 73.48% of all general fund revenue. Tax revenue decreased slightly during 2020, which was due to the COVID-19 pandemic shutdowns. Charges for services revenue increased because the City began operating an EMS department during the last quarter of 2020. Intergovernmental revenue increased due to the City receiving a larger amount of local government revenue from the State in 2020. Interest revenue decreased due to significantly lower interest rates during 2020. Other revenue increased primarily due to refunds/rebates from the Ohio Bureau of Workers' Compensation.

The table that follows assists in illustrating the expenditures of the general fund.

	2020	2019	Percentage
	<u>Amount</u>	<u>Amount</u>	<u>Change</u>
<b>Expenditures:</b>			
General government	\$ 3,235,320	\$ 3,132,545	3.28 %
Security of persons and property	8,115,162	8,182,895	(0.83) %
Public health and welfare	102,965	62,617	64.44 %
Transportation	932,991	1,149,858	(18.86) %
Community environment	111,685	97,468	14.59 %
Leisure time activity	469,921	503,727	(6.71) %
Debt service	<u>184,331</u>	<u>184,731</u>	(0.22) %
 Total	 <u>\$ 13,152,375</u>	 <u>\$ 13,313,841</u>	 (1.21) %

General fund expenditures of the City decreased 1.21% in 2020. The most significant reason for the decrease in general fund expenditures was that the Coronavirus Relief fund, a nonmajor special revenue fund, was used to pay for some police and fire expenditures that would typically be reported in the general fund.

***.7% City Income Tax - Street Improvement Fund***

The .7% City income tax - street improvement fund had \$1,728,257 in revenues in 2020. The expenditures of the .7% City income tax - street improvement fund totaled \$1,391,590 in 2020. The City undertook several street improvement projects during 2020, which include the Hot Mix paving program, the Lovers Lane widening project and 7<sup>th</sup> Street resurfacing project. The net increase in fund balance for the .7% City income tax - street improvement fund was \$336,667 from a balance of \$1,621,784 to a balance of \$1,958,451.

**CITY OF STEUBENVILLE, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

***Budgeting Highlights - General Fund***

The City's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the City's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the City's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

In the general fund, estimated revenues increased \$428,704. Appropriations were decreased by \$111,672 during 2020. Decreases in the appropriations were primarily due to decreased expenditure estimates for the street department. Actual revenues of \$14,932,613 were less than final budgeted revenues by \$19,791. Actual expenditures of \$14,606,508 came in \$310,058 less than the final budgeted amounts.

***Proprietary Funds***

The City's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, except in more detail. The only difference between the amounts reported as business-type activities and the amounts reported in the proprietary fund statements are interfund eliminations between proprietary funds and internal balances due to governmental activities for internal service activities. The interfund activity reported in the government wide statements are those between business-type activities and governmental activities (reported as internal balances and transfers) whereas interfund amounts between various enterprise funds are reported in the proprietary fund statements, as well as internal balances between the governmental and business-type funds due to the allocation of the internal service fund (reported as internal balances) which are not reported on the proprietary statements.

**Capital Assets and Debt Administration**

***Capital Assets***

At the end of 2020, the City had \$100,921,940 (net of accumulated depreciation) invested in land, buildings, improvements, equipment, vehicles, infrastructure and construction in progress. Of this total, \$36,671,496 was reported in governmental activities and \$64,250,444 was reported in business-type activities. Additional details are provided in Note 7 of the notes to the basic financial statements.

The following table shows 2020 balances compared to 2019:

**Capital Assets at December 31  
(Net of Depreciation)**

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 843,186	\$ 854,448	\$ 66,000	\$ 66,000	\$ 909,186	\$ 920,448
Construction-in-progress	443,228	289,941	5,347,895	3,103,068	5,791,123	3,393,009
Buildings	4,984,733	5,138,339	23,941,695	24,658,991	28,926,428	29,797,330
Improvements	3,111,330	3,082,957	4,415,264	4,396,905	7,526,594	7,479,862
Equipment	597,961	451,496	1,752,282	1,798,021	2,350,243	2,249,517
Vehicles	1,291,070	764,460	1,649,989	991,710	2,941,059	1,756,170
Infrastructure	25,399,988	26,251,487	27,077,319	27,546,995	52,477,307	53,798,482
Totals	<u>\$ 36,671,496</u>	<u>\$ 36,833,128</u>	<u>\$ 64,250,444</u>	<u>\$ 62,561,690</u>	<u>\$ 100,921,940</u>	<u>\$ 99,394,818</u>



**CITY OF STEUBENVILLE, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)

The City's largest capital asset category is infrastructure which includes roads constructed from 1980 through 2020. These items are immovable and of value only to the City, however, the annual cost of purchasing these items is quite significant. The net book value of the City's infrastructure (cost less accumulated depreciation) represents approximately 69.27% of the City's total governmental capital assets.

The City's business-type infrastructure capital asset category primarily includes water and sewer lines. These items play a vital role in the income producing ability of the business-type activities. The net book value of the City's infrastructure (cost less accumulated depreciation) represents approximately 42.15% of the City's total business-type capital assets.

***Debt Administration***

The City had the following long-term obligations outstanding at December 31, 2020 and 2019. Additional details are provided in Note 10 of the notes to the basic financial statements.

	<b>Governmental Activities</b>	
	2020	2019
Loans payable	\$ 307,701	\$ 363,510
Compensated absences	1,234,095	1,318,422
Bonds payable	3,760,000	3,860,328
Police and fire pension liability	1,379,673	1,447,595
Total long-term obligations	<u>\$ 6,681,469</u>	<u>\$ 6,989,855</u>
	<b>Business-Type Activities</b>	
	2020	2019
OWDA loans	\$ 29,689,095	\$ 30,495,367
OPWC loans	64,844	73,383
Capital lease obligation payable	379,022	30,397
Landfill closure/postclosure	2,151,824	1,965,510
Compensated absences	184,710	186,602
Bonds payable	6,568,000	7,023,000
Total long-term obligations	<u>\$ 39,037,495</u>	<u>\$ 39,774,259</u>

**Economic Conditions and Outlook**

The unemployment rates as of December 31, 2020 are 6.7% for the United States, 5.6% for the State of Ohio and 6.5% for Jefferson County. The rates are higher than the rates at December 31, 2019 due to the COVID-19 pandemic. The City is constantly balancing the fluctuating revenues in the general fund to the services the City provides.

The City continues to grapple with the high cost of providing water and sewer services to its customers while meeting the demands of federal and State environmental authorities. This City has undertaken several projects to improve the City's water and sewer treatment and distribution systems. These projects have been financed through loans obtained through the Ohio Water Development Authority (OWDA) and through the issuance of bonds.

The City has also undertaken several other projects. The City was involved in the following street improvement projects during 2020: the Hot Mix paving program, the Lovers Lane widening project and 7<sup>th</sup> Street resurfacing project.

The City expects to receive further funding from the Federal Government related to the COVID-19 pandemic during 2021.

**CITY OF STEUBENVILLE, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(UNAUDITED)**

**Contacting the City's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information contact: Mr. David Lewis, Finance Director, City of Steubenville, 115 South Third Street, Steubenville, Ohio 43952.

CITY OF STEUBENVILLE, OHIO

STATEMENT OF NET POSITION  
DECEMBER 31, 2020

	Governmental Activities	Business-type Activities	Total
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . .	\$ 12,778,306	\$ 13,095,789	\$ 25,874,095
Receivables:			
Income taxes . . . . .	2,312,933	-	2,312,933
Property and other taxes . . . . .	1,657,227	-	1,657,227
Accounts . . . . .	265,737	1,357,127	1,622,864
Special assessments . . . . .	92,757	-	92,757
Due from other governments . . . . .	2,616,913	-	2,616,913
Royalties . . . . .	-	26,361	26,361
Materials and supplies inventory . . . . .	254,982	171,123	426,105
Prepayments . . . . .	270,276	57,114	327,390
Restricted assets:			
Equity in pooled cash and cash equivalents . . .	-	828,073	828,073
Net pension asset . . . . .	22,433	22,813	45,246
Internal balance . . . . .	(166,367)	166,367	-
Capital assets:			
Land and construction in progress . . . . .	1,286,414	5,413,895	6,700,309
Depreciable capital assets, net . . . . .	35,385,082	58,836,549	94,221,631
Total capital assets, net . . . . .	<u>36,671,496</u>	<u>64,250,444</u>	<u>100,921,940</u>
Total assets . . . . .	<u>56,776,693</u>	<u>79,975,211</u>	<u>136,751,904</u>
<b>Deferred outflows of resources:</b>			
Pension . . . . .	2,590,195	732,014	3,322,209
OPEB . . . . .	1,636,579	483,449	2,120,028
Total deferred outflows of resources . . . . .	<u>4,226,774</u>	<u>1,215,463</u>	<u>5,442,237</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	342,091	195,742	537,833
Contracts payable . . . . .	70,389	114,034	184,423
Retainage payable . . . . .	-	34,000	34,000
Accrued wages and benefits . . . . .	59,542	19,058	78,600
Accrued vacation payable . . . . .	548,557	197,348	745,905
Due to other governments . . . . .	278,131	64,995	343,126
Accrued interest payable . . . . .	27,723	30,100	57,823
Claims payable . . . . .	421,823	-	421,823
Deposits held and due to others . . . . .	-	415,872	415,872
Long-term liabilities:			
Due within one year . . . . .	336,280	3,472,433	3,808,713
Due in more than one year:			
Net pension liability . . . . .	16,860,405	3,831,324	20,691,729
Net OPEB liability . . . . .	4,479,605	2,603,225	7,082,830
Other amounts due in more than one year . .	6,457,098	35,763,503	42,220,601
Total liabilities . . . . .	<u>29,881,644</u>	<u>46,741,634</u>	<u>76,623,278</u>
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year . .	1,361,162	-	1,361,162
Pension . . . . .	2,843,707	826,160	3,669,867
OPEB . . . . .	1,239,647	378,937	1,618,584
Total deferred inflows of resources . . . . .	<u>5,444,516</u>	<u>1,205,097</u>	<u>6,649,613</u>
<b>Net position:</b>			
Net investment in capital assets . . . . .	33,326,389	31,577,344	64,903,733
Restricted for:			
Capital projects . . . . .	8,488	-	8,488
Street construction, maintenance and repairs .	1,694,158	-	1,694,158
Community development programs . . . . .	1,327,761	-	1,327,761
Police programs . . . . .	58,272	-	58,272
Court programs . . . . .	202,979	-	202,979
Municipal court improvements . . . . .	54,623	-	54,623
Other purposes . . . . .	600,887	-	600,887
Unrestricted (deficit) . . . . .	(11,596,250)	1,666,599	(9,929,651)
Total net position . . . . .	<u>\$ 25,677,307</u>	<u>\$ 33,243,943</u>	<u>\$ 58,921,250</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF STEUBENVILLE, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2020

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental activities:</b>				
General government . . . . .	\$ 4,217,928	\$ 980,857	\$ 355,756	\$ -
Security of persons and property . . . . .	10,208,598	240,200	1,502,141	39,642
Public health and welfare . . . . .	103,061	-	-	-
Transportation . . . . .	4,406,112	13,112	1,077,226	650,276
Community environment . . . . .	618,801	224,199	1,122,818	-
Leisure time activity . . . . .	921,798	12,655	-	67,266
Interest and fiscal charges . . . . .	246,313	-	-	-
Total governmental activities . . . . .	<u>20,722,611</u>	<u>1,471,023</u>	<u>4,057,941</u>	<u>757,184</u>
<b>Business-type activities:</b>				
Water . . . . .	5,493,675	7,494,363	-	886,172
Sewer . . . . .	4,875,637	5,427,298	-	-
Refuse . . . . .	2,410,297	1,679,509	-	-
Total business-type activities . . . . .	<u>12,779,609</u>	<u>14,601,170</u>	<u>-</u>	<u>886,172</u>
Total primary government . . . . .	<u>\$ 33,502,220</u>	<u>\$ 16,072,193</u>	<u>\$ 4,057,941</u>	<u>\$ 1,643,356</u>

**General revenues:**

- Property taxes levied for:
  - General purposes . . . . .
  - Debt service . . . . .
- Income taxes levied for:
  - General purposes . . . . .
  - Street improvements . . . . .
  - Equipment improvement . . . . .
  - Recreation improvement . . . . .
- Other taxes levied for:
  - Hotel occupancy taxes . . . . .
- Grants and entitlements not restricted to specific programs . . . . .
- Investment earnings . . . . .
- Royalties . . . . .
- Miscellaneous . . . . .

Total general revenues . . . . .

Transfers . . . . .

Change in net position . . . . .

**Net position at beginning of year . . . . .**

**Net position at end of year . . . . .**

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (2,881,315)	\$ -	\$ (2,881,315)
(8,426,615)	-	(8,426,615)
(103,061)	-	(103,061)
(2,665,498)	-	(2,665,498)
728,216	-	728,216
(841,877)	-	(841,877)
(246,313)	-	(246,313)
<u>(14,436,463)</u>	<u>-</u>	<u>(14,436,463)</u>
-	2,886,860	2,886,860
-	551,661	551,661
-	(730,788)	(730,788)
<u>-</u>	<u>2,707,733</u>	<u>2,707,733</u>
<u>(14,436,463)</u>	<u>2,707,733</u>	<u>(11,728,730)</u>
1,073,132	-	1,073,132
219,925	-	219,925
9,368,119	-	9,368,119
739,914	-	739,914
302,058	-	302,058
100,686	-	100,686
258,034	-	258,034
884,112	-	884,112
51,161	25,867	77,028
-	92,463	92,463
<u>2,007,353</u>	<u>253,669</u>	<u>2,261,022</u>
<u>15,004,494</u>	<u>371,999</u>	<u>15,376,493</u>
<u>(145,726)</u>	<u>145,726</u>	<u>-</u>
422,305	3,225,458	3,647,763
<u>25,255,002</u>	<u>30,018,485</u>	<u>55,273,487</u>
<u>\$ 25,677,307</u>	<u>\$ 33,243,943</u>	<u>\$ 58,921,250</u>

CITY OF STEUBENVILLE, OHIO

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2020

	<u>General</u>	<u>.7% City Income Tax Street Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . .	\$ 6,567,307	\$ 1,945,004	\$ 3,049,714	\$ 11,562,025
Receivables:				
Income taxes. . . . .	2,069,924	158,130	84,879	2,312,933
Real and other taxes . . . . .	1,389,544	-	267,683	1,657,227
Accounts. . . . .	265,737	-	-	265,737
Special assessments . . . . .	-	-	92,757	92,757
Due from other governments. . . . .	458,281	18,369	2,140,263	2,616,913
Prepayments . . . . .	264,711	2,509	3,056	270,276
Materials and supplies inventory. . . . .	202,482	-	52,500	254,982
Total assets . . . . .	<u>\$ 11,217,986</u>	<u>\$ 2,124,012</u>	<u>\$ 5,690,852</u>	<u>\$ 19,032,850</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ 92,024	\$ 1,231	\$ 248,836	\$ 342,091
Contracts payable. . . . .	62,533	6,579	1,277	70,389
Accrued wages and benefits . . . . .	57,083	1,133	1,326	59,542
Due to other governments . . . . .	201,429	3,148	3,271	207,848
Total liabilities . . . . .	<u>413,069</u>	<u>12,091</u>	<u>254,710</u>	<u>679,870</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year. . .	1,134,952	-	226,210	1,361,162
Delinquent property tax revenue not available. . .	247,614	-	34,495	282,109
Special assessments revenue not available. . . . .	-	-	92,757	92,757
Income tax revenue not available . . . . .	1,867,494	153,470	84,879	2,105,843
Intergovernmental revenue not available. . . . .	341,773	-	1,907,381	2,249,154
Licenses and permits revenue not available. . . . .	215,493	-	-	215,493
Total deferred inflows of resources . . . . .	<u>3,807,326</u>	<u>153,470</u>	<u>2,345,722</u>	<u>6,306,518</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	494,899	2,509	55,556	552,964
Restricted. . . . .	-	-	2,253,807	2,253,807
Committed . . . . .	-	1,955,942	781,057	2,736,999
Assigned . . . . .	518,817	-	-	518,817
Unassigned . . . . .	5,983,875	-	-	5,983,875
Total fund balances. . . . .	<u>6,997,591</u>	<u>1,958,451</u>	<u>3,090,420</u>	<u>12,046,462</u>
Total liabilities, deferred inflows of resources and fund balances. . . . .	<u>\$ 11,217,986</u>	<u>\$ 2,124,012</u>	<u>\$ 5,690,852</u>	<u>\$ 19,032,850</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF STEUBENVILLE, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2020

<b>Total governmental fund balances</b>		\$ 12,046,462
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		36,671,496
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Income taxes receivable	\$ 2,105,843	
Property and other taxes receivable	282,109	
Accounts receivable	215,493	
Intergovernmental receivable	2,249,154	
Special assessments receivable	92,757	
Total		4,945,356
The internal service fund is used by management to charge the costs of health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.		557,808
Interest is accrued on outstanding loans and bonds on the statement of net position whereas in governmental funds, interest expenditures are reported when due.		(27,723)
Unamortized premiums on bond issuances are not recognized in the funds.		(111,909)
Vacation is accrued for leave on the statement of net position, whereas in the funds, vacation leave expenditures are reported when taken.		(548,557)
The net pension asset and net pension liability are not available to pay for current period expenditures and are not due and payable in the current period, respectively; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds.		
Net pension asset	22,433	
Deferred outflows of resources	2,590,195	
Deferred inflows of resources	(2,843,707)	
Net pension liability	(16,860,405)	
Total		(17,091,484)
The net OPEB liability is not available to pay for current period expenditures and is not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Deferred outflows of resources	1,636,579	
Deferred inflows of resources	(1,239,647)	
Net OPEB liability	(4,479,605)	
Total		(4,082,673)
Long-term liabilities, including, but not limited to, bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	1,234,095	
Police and fire pension liability	1,379,673	
General obligation bonds payable	3,760,000	
Loans payable	307,701	
Total		(6,681,469)
<b>Net position of governmental activities</b>		<b>\$ 25,677,307</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF STEUBENVILLE, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>General</u>	<u>.7% City Income Tax Street Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>				
Municipal income taxes . . . . .	\$ 9,401,065	\$ 737,109	\$ 400,000	\$ 10,538,174
Property and other taxes. . . . .	1,245,881	-	355,244	1,601,125
Charges for services. . . . .	96,663	259	-	96,922
Licenses and permits . . . . .	586,906	10,573	5,450	602,929
Fines and forfeitures . . . . .	245,925	-	101,610	347,535
Intergovernmental. . . . .	877,849	957,212	3,908,486	5,743,547
Special assessments . . . . .	-	-	97,041	97,041
Investment income. . . . .	51,161	-	4,981	56,142
Rental income . . . . .	75,708	-	-	75,708
Contributions and donations. . . . .	975	10,000	12,700	23,675
Other . . . . .	1,907,364	13,104	129,232	2,049,700
Total revenues . . . . .	<u>14,489,497</u>	<u>1,728,257</u>	<u>5,014,744</u>	<u>21,232,498</u>
<b>Expenditures:</b>				
Current:				
General government . . . . .	3,235,320	-	629,987	3,865,307
Security of persons and property . . . . .	8,115,162	-	1,462,509	9,577,671
Public health and welfare. . . . .	102,965	-	96	103,061
Transportation . . . . .	932,991	244,723	789,486	1,967,200
Community environment . . . . .	111,685	-	446,300	557,985
Leisure time activity . . . . .	469,921	-	31,656	501,577
Capital outlay . . . . .	-	1,080,834	1,663,725	2,744,559
Debt service:				
Principal retirement. . . . .	87,922	55,809	17,689	161,420
Interest and fiscal charges . . . . .	96,409	10,224	131,694	238,327
Payment of accreted interest on CABs . . . . .	-	-	77,311	77,311
Total expenditures . . . . .	<u>13,152,375</u>	<u>1,391,590</u>	<u>5,250,453</u>	<u>19,794,418</u>
Net change in fund balances . . . . .	1,337,122	336,667	(235,709)	1,438,080
<b>Fund balances at beginning of year . . . . .</b>	<u>5,660,469</u>	<u>1,621,784</u>	<u>3,326,129</u>	<u>10,608,382</u>
<b>Fund balances at end of year . . . . .</b>	<u>\$ 6,997,591</u>	<u>\$ 1,958,451</u>	<u>\$ 3,090,420</u>	<u>\$ 12,046,462</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**CITY OF STEUBENVILLE, OHIO**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2020

<b>Net change in fund balances - total governmental funds</b>	\$	1,438,080
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital asset additions	\$ 2,926,066	
Current year depreciation	(3,070,477)	
Total		(144,411)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		
		(17,221)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Income taxes	(27,397)	
Property and other taxes	(50,034)	
Licenses and permits and charges for services revenue	154,882	
Intergovernmental revenues	(76,244)	
Special assessments	56,937	
Total		58,144
Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		
		238,731
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.		
Decrease in accrued interest payable	1,276	
Accreted interest on capital appreciation bonds	(14,672)	
Amortization of bond premiums	5,410	
Total		(7,986)
In the statement of activities, vacation leave is accrued when earned, whereas in governmental funds, an expenditure is reported when vacation leave is taken.		
		16,580
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
		84,327
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension	1,362,675	
OPEB	25,860	
Total		1,388,535
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability and net OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(2,227,111)	
OPEB	(496,984)	
Total		(2,724,095)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		91,621
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b>422,305</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF STEUBENVILLE, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Municipal income taxes . . . . .	\$ 10,243,500	\$ 9,363,750	\$ 9,401,551	\$ 37,801
Property and other taxes. . . . .	1,233,300	1,266,864	1,252,981	(13,883)
Charges for services. . . . .	47,400	10,550	46,419	35,869
Licenses and permits . . . . .	661,200	562,850	586,906	24,056
Fines and forfeitures . . . . .	359,000	255,000	245,925	(9,075)
Intergovernmental. . . . .	901,000	861,537	817,895	(43,642)
Investment income. . . . .	267,600	52,700	51,161	(1,539)
Rental income . . . . .	72,300	72,300	75,708	3,408
Contributions and donations. . . . .	6,000	975	975	-
Other . . . . .	732,400	2,505,878	2,453,092	(52,786)
Total revenues . . . . .	<u>14,523,700</u>	<u>14,952,404</u>	<u>14,932,613</u>	<u>(19,791)</u>
<b>Expenditures:</b>				
Current:				
General government . . . . .	5,774,949	5,801,955	5,580,522	221,433
Security of persons and property . . . . .	7,104,560	7,321,711	7,286,920	34,791
Public health and welfare. . . . .	106,000	105,516	100,715	4,801
Transportation . . . . .	1,310,543	1,113,974	1,083,928	30,046
Community environment . . . . .	93,821	91,629	90,118	1,511
Leisure time activity . . . . .	582,765	426,181	408,705	17,476
Debt service:				
Principal retirement. . . . .	20,000	20,000	20,000	-
Interest and fiscal charges . . . . .	35,600	35,600	35,600	-
Total expenditures . . . . .	<u>15,028,238</u>	<u>14,916,566</u>	<u>14,606,508</u>	<u>310,058</u>
Net change in fund balances . . . . .	(504,538)	35,838	326,105	290,267
<b>Fund balances at beginning of year . . . . .</b>	4,021,866	4,021,866	4,021,866	-
<b>Prior year encumbrances appropriated . . . . .</b>	544,564	544,564	544,564	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 4,061,892</u>	<u>\$ 4,602,268</u>	<u>\$ 4,892,535</u>	<u>\$ 290,267</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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CITY OF STEUBENVILLE, OHIO

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2020

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Refuse	Total	
<b>Assets:</b>					
Current assets:					
Equity in pooled cash and cash equivalents . . .	\$ 4,580,013	\$ 4,905,492	\$ 3,610,284	\$ 13,095,789	\$ 1,216,281
Receivables:					
Accounts . . . . .	707,402	544,103	105,622	1,357,127	-
Royalties receivable . . . . .	-	-	26,361	26,361	-
Materials and supplies inventory . . . . .	143,333	27,790	-	171,123	-
Prepayments . . . . .	16,894	26,749	13,471	57,114	-
Restricted assets:					
Equity in pooled cash and cash equivalents . . .	-	-	828,073	828,073	-
Total current assets . . . . .	<u>5,447,642</u>	<u>5,504,134</u>	<u>4,583,811</u>	<u>15,535,587</u>	<u>1,216,281</u>
Noncurrent assets:					
Net pension asset . . . . .	8,669	7,925	6,219	22,813	-
Capital assets:					
Land and construction in progress . . . . .	4,470,968	912,927	30,000	5,413,895	-
Depreciable capital assets, net . . . . .	<u>36,758,602</u>	<u>20,971,526</u>	<u>1,106,421</u>	<u>58,836,549</u>	-
Total capital assets, net . . . . .	<u>41,229,570</u>	<u>21,884,453</u>	<u>1,136,421</u>	<u>64,250,444</u>	-
Total noncurrent assets . . . . .	<u>41,238,239</u>	<u>21,892,378</u>	<u>1,142,640</u>	<u>64,273,257</u>	-
Total assets . . . . .	<u>46,685,881</u>	<u>27,396,512</u>	<u>5,726,451</u>	<u>79,808,844</u>	<u>1,216,281</u>
<b>Deferred outflows of resources:</b>					
Pension . . . . .	282,558	221,519	227,937	732,014	-
OPEB . . . . .	<u>185,122</u>	<u>149,266</u>	<u>149,061</u>	<u>483,449</u>	-
Total deferred outflows of resources . . . . .	<u>\$ 467,680</u>	<u>\$ 370,785</u>	<u>\$ 376,998</u>	<u>\$ 1,215,463</u>	<u>\$ -</u>

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**CITY OF STEUBENVILLE, OHIO**

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS (CONTINUED)  
 DECEMBER 31, 2020

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Fund</b>
	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Total</b>	
<b>Liabilities:</b>					
Current liabilities:					
Accounts payable . . . . .	\$ 112,582	\$ 75,978	\$ 7,182	\$ 195,742	\$ -
Contracts payable . . . . .	57,362	56,672	-	114,034	-
Retainage payable . . . . .	34,000	-	-	34,000	-
Accrued wages and benefits . . . . .	6,942	5,369	6,747	19,058	-
Due to other governments . . . . .	22,862	16,743	25,390	64,995	70,283
Accrued vacation payable . . . . .	90,609	58,500	48,239	197,348	-
Deposits held and due to others . . . . .	138,624	138,624	138,624	415,872	-
Accrued interest payable . . . . .	7,562	22,538	-	30,100	-
Current portion of compensated absences . . . . .	6,130	2,009	3,042	11,181	-
Current portion of OPWC loans . . . . .	17,080	-	-	17,080	-
Current portion of OWDA loans . . . . .	2,326,877	498,494	-	2,825,371	-
Current portion of general obligation bonds . . . . .	215,250	169,750	-	385,000	-
Current portion of revenue bonds . . . . .	-	76,000	-	76,000	-
Current portion of landfill closure/postclosure . . . . .	-	-	85,000	85,000	-
Current portion of capital lease obligations . . . . .	15,406	57,395	-	72,801	-
Claims payable . . . . .	-	-	-	-	421,823
Total current liabilities . . . . .	<u>3,051,286</u>	<u>1,178,072</u>	<u>314,224</u>	<u>4,543,582</u>	<u>492,106</u>
Long-term liabilities:					
Compensated absences . . . . .	71,060	49,308	53,161	173,529	-
OWDA loans payable . . . . .	15,342,621	11,521,103	-	26,863,724	-
OPWC loans payable . . . . .	47,764	-	-	47,764	-
General obligation bonds payable . . . . .	2,141,430	3,927,011	-	6,068,441	-
Revenue bonds payable . . . . .	-	237,000	-	237,000	-
Capital lease obligations payable . . . . .	-	306,221	-	306,221	-
Landfill closure/postclosure . . . . .	-	-	2,066,824	2,066,824	-
Net pension liability . . . . .	1,455,919	1,330,967	1,044,438	3,831,324	-
Net OPEB liability . . . . .	989,236	904,337	709,652	2,603,225	-
Total long-term liabilities . . . . .	<u>20,048,030</u>	<u>18,275,947</u>	<u>3,874,075</u>	<u>42,198,052</u>	<u>-</u>
Total liabilities . . . . .	<u>23,099,316</u>	<u>19,454,019</u>	<u>4,188,299</u>	<u>46,741,634</u>	<u>492,106</u>
<b>Deferred inflows of resources:</b>					
Pension . . . . .	311,983	285,207	228,970	826,160	-
OPEB . . . . .	140,982	129,785	108,170	378,937	-
Total deferred inflows of resources . . . . .	<u>452,965</u>	<u>414,992</u>	<u>337,140</u>	<u>1,205,097</u>	<u>-</u>
<b>Net position:</b>					
Net investment in capital assets . . . . .	23,687,311	6,753,612	1,136,421	31,577,344	-
Unrestricted (deficit) . . . . .	(86,031)	1,144,674	441,589	1,500,232	724,175
Total net position . . . . .	<u>\$ 23,601,280</u>	<u>\$ 7,898,286</u>	<u>\$ 1,578,010</u>	<u>33,077,576</u>	<u>\$ 724,175</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds				166,367	
Net position of business-type activities				<u>\$ 33,243,943</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF STEUBENVILLE, OHIO**

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental</b>
	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Total</b>	<b>Activities - Internal Service Fund</b>
<b>Operating revenues:</b>					
Charges for services . . . . .	\$ 7,494,363	\$ 5,427,298	\$ 1,679,509	\$ 14,601,170	\$ 3,240,326
Other operating revenues . . . . .	89,392	90,480	73,797	253,669	209,928
Total operating revenues. . . . .	<u>7,583,755</u>	<u>5,517,778</u>	<u>1,753,306</u>	<u>14,854,839</u>	<u>3,450,254</u>
<b>Operating expenses:</b>					
Personal services . . . . .	1,996,455	1,747,060	1,340,618	5,084,133	-
Contract services. . . . .	-	-	290,271	290,271	-
Maintenance and operations. . . . .	1,718,314	1,708,849	285,435	3,712,598	-
Landfill closure and post-closure costs . . .	-	-	248,819	248,819	-
Depreciation. . . . .	1,189,566	801,576	255,335	2,246,477	-
Claims expense . . . . .	-	-	-	-	3,244,975
Other . . . . .	-	-	-	-	70,283
Total operating expenses. . . . .	<u>4,904,335</u>	<u>4,257,485</u>	<u>2,420,478</u>	<u>11,582,298</u>	<u>3,315,258</u>
Operating income (loss). . . . .	<u>2,679,420</u>	<u>1,260,293</u>	<u>(667,172)</u>	<u>3,272,541</u>	<u>134,996</u>
<b>Nonoperating revenues (expenses):</b>					
Interest and fiscal charges . . . . .	(606,848)	(633,838)	-	(1,240,686)	-
Interest income. . . . .	6,720	7,347	11,800	25,867	-
Royalties . . . . .	-	-	92,463	92,463	-
Total nonoperating revenues (expenses) . . . .	<u>(600,128)</u>	<u>(626,491)</u>	<u>104,263</u>	<u>(1,122,356)</u>	<u>-</u>
Income (loss) before capital contributions. . . . .	2,079,292	633,802	(562,909)	2,150,185	134,996
Capital contributions. . . . .	<u>1,031,898</u>	<u>-</u>	<u>-</u>	<u>1,031,898</u>	<u>-</u>
Change in net position . . . . .	3,111,190	633,802	(562,909)	3,182,083	134,996
<b>Net position at beginning of year . . . . .</b>	<u>20,490,090</u>	<u>7,264,484</u>	<u>2,140,919</u>	<u>29,895,493</u>	<u>589,179</u>
<b>Net position at end of year . . . . .</b>	<u>\$ 23,601,280</u>	<u>\$ 7,898,286</u>	<u>\$ 1,578,010</u>	<u>33,077,576</u>	<u>\$ 724,175</u>
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.				<u>43,375</u>	
Change in net position of business-type activities				<u>\$ 3,225,458</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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**CITY OF STEUBENVILLE, OHIO**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Business-type Activities - Enterprise Funds</u>				<b>Governmental Activities - Internal Service Fund</b>
	<u>Water</u>	<u>Sewer</u>	<u>Refuse</u>	<u>Total</u>	
<b>Cash flows from operating activities:</b>					
Cash received from charges for services . . . . .	\$ 7,540,324	\$ 5,457,630	\$ 1,711,959	\$ 14,709,913	\$ 3,240,326
Cash received from stop loss reimbursement . . . . .	-	-	-	-	158,309
Cash received from other operations . . . . .	89,392	90,480	73,797	253,669	251,125
Cash payments for personal services . . . . .	(1,764,245)	(1,602,344)	(1,190,919)	(4,557,508)	-
Cash payments for contractual services . . . . .	-	-	(292,821)	(292,821)	-
Cash payments for maintenance and operations . . . . .	(1,900,011)	(1,717,915)	(316,546)	(3,934,472)	-
Cash payments for claims . . . . .	-	-	-	-	(3,029,533)
Net cash provided by (used in) operating activities . . . . .	<u>3,965,460</u>	<u>2,227,851</u>	<u>(14,530)</u>	<u>6,178,781</u>	<u>620,227</u>
<b>Cash flows from noncapital financing activities:</b>					
Cash received from OWDA loan . . . . .	266,399	390,608	-	657,007	-
Principal retirement on OWDA loans . . . . .	(36,488)	-	-	(36,488)	-
Net cash provided by noncapital financing activities . . . . .	<u>229,911</u>	<u>390,608</u>	<u>-</u>	<u>620,519</u>	<u>-</u>
<b>Cash flows from capital and related financing activities:</b>					
Acquisition of capital assets . . . . .	(2,580,475)	(1,022,295)	(425,511)	(4,028,281)	-
Cash received from OWDA loan . . . . .	1,050,117	112,566	-	1,162,683	-
Cash received from capital grant . . . . .	1,146,626	-	-	1,146,626	-
Cash used for landfill closure/postclosure . . . . .	-	-	(62,505)	(62,505)	-
Principal retirement on OPWC loans . . . . .	(8,539)	-	-	(8,539)	-
Principal retirement on OWDA loans . . . . .	(2,134,067)	(455,407)	-	(2,589,474)	-
Principal retirement on revenue bonds . . . . .	-	(75,000)	-	(75,000)	-
Principal retirement on G.O. bonds . . . . .	(213,000)	(167,000)	-	(380,000)	-
Principal retirement on capital lease . . . . .	(14,991)	(65,439)	-	(80,430)	-
Interest and fiscal charges . . . . .	(617,684)	(634,175)	-	(1,251,859)	-
Cash received from royalties . . . . .	-	-	104,913	104,913	-
Net cash used in capital and related financing activities . . . . .	<u>(3,372,013)</u>	<u>(2,306,750)</u>	<u>(383,103)</u>	<u>(6,061,866)</u>	<u>-</u>
<b>Cash flows from investing activities:</b>					
Interest received . . . . .	6,720	7,347	11,800	25,867	-
Net cash provided by investing activities . . . . .	<u>6,720</u>	<u>7,347</u>	<u>11,800</u>	<u>25,867</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents . . . . .	830,078	319,056	(385,833)	763,301	620,227
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<u>3,749,935</u>	<u>4,586,436</u>	<u>4,824,190</u>	<u>13,160,561</u>	<u>596,054</u>
<b>Cash and cash equivalents at end of year . . . . .</b>	<u>\$ 4,580,013</u>	<u>\$ 4,905,492</u>	<u>\$ 4,438,357</u>	<u>\$ 13,923,862</u>	<u>\$ 1,216,281</u>

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**CITY OF STEUBENVILLE, OHIO**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Business-type Activities - Enterprise Funds</u>				<u>Governmental Activities - Internal Service Fund</u>
	<u>Water</u>	<u>Sewer</u>	<u>Refuse</u>	<u>Total</u>	
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating income (loss) . . . . .	\$ 2,679,420	\$ 1,260,293	\$ (667,172)	\$ 3,272,541	\$ 134,996
Adjustments:					
Depreciation . . . . .	1,189,566	801,576	255,335	2,246,477	-
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable . . .	15,308	(322)	1,797	16,783	199,506
(Increase) decrease in materials and supplies. . .	20,521	(8,549)	-	11,972	-
(Increase) in prepayments. . . . .	(397)	(11,043)	(1,491)	(12,931)	-
(Increase) in net pension asset. . . . .	(3,849)	(3,333)	(2,915)	(10,097)	-
Decrease in deferred outflows - pension . . . . .	303,929	333,824	168,327	806,080	-
(Increase) in deferred outflows - OPEB . . . . .	(114,375)	(82,031)	(100,681)	(297,087)	-
Increase (decrease) in accounts payable. . . . .	(176,654)	32,389	(5,240)	(149,505)	-
(Decrease) in accrued wages. . . . .	(32,926)	(30,001)	(19,828)	(82,755)	-
Increase (decrease) in intergovernmental payable. .	2,744	(1,344)	(1,836)	(436)	70,283
Increase (decrease) in compensated absences payable . . . . .	4,715	(11,330)	4,723	(1,892)	-
Increase in landfill closure/postclosure obligation .	-	-	248,819	248,819	-
Increase (decrease) in accrued vacation payable .	5,115	(8,692)	5,825	2,248	-
Increase in deposits held and due to others . . .	5,936	5,937	5,937	17,810	-
(Decrease) in net pension liability. . . . .	(453,478)	(488,392)	(264,691)	(1,206,561)	-
Increase in net OPEB liability. . . . .	103,418	60,290	102,314	266,022	-
Increase in deferred inflows - pension. . . . .	279,572	253,434	175,995	709,001	-
Increase in deferred inflows - OPEB. . . . .	136,895	125,145	80,252	342,292	-
Increase in claims payable . . . . .	-	-	-	-	215,442
Net cash provided by (used in) operating activities . . . . .	<u>\$ 3,965,460</u>	<u>\$ 2,227,851</u>	<u>\$ (14,530)</u>	<u>\$ 6,178,781</u>	<u>\$ 620,227</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Non-cash transactions:**

During 2020, the sewer fund entered into a capital lease agreement in the amount of \$429,055.  
At December 31, 2020, the water fund purchased \$91,362 in capital assets on account.  
At December 31, 2019, the water fund purchased \$656,824 in capital assets on account.  
At December 31, 2020, the sewer fund purchased \$56,672 in capital assets on account.  
At December 31, 2019, the sewer fund purchased \$159,041 in capital assets on account.  
During 2020, the water fund received \$145,726 in capital contributions from governmental activities.

CITY OF STEUBENVILLE, OHIO

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
FIDUCIARY FUND  
DECEMBER 31, 2020

	<u>Custodial</u>
<b>Assets:</b>	
Cash in segregated accounts. . . . .	\$ 2,701
<b>Total assets</b> . . . . .	<u>\$ 2,701</u>
<b>Liabilities:</b>	
Intergovernmental payable. . . . .	\$ 2,701
<b>Total liabilities</b> . . . . .	<u>\$ 2,701</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF STEUBENVILLE, OHIO**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<b>Custodial</b>
<b>Additions:</b>	
Fines and forfeitures collected for other governments.	\$ 298,118
Total additions . . . . .	298,118
<b>Deductions:</b>	
Fines and forfeitures distributed to other governments.	298,118
Total deductions. . . . .	298,118
Change in net position . . . . .	-
<b>Net position at beginning of year . . . . .</b>	<b>-</b>
<b>Net position at end of year . . . . .</b>	<b>\$ -</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF STEUBENVILLE, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE 1 - DESCRIPTION OF THE CITY**

The City of Steubenville, (the “City”), is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

Beginning June 1, 1984, the City has operated under a council-manager form of government as provided by 705.51 to 705.60, Ohio Revised Code, inclusive. The powers and functions of the municipal governments are distributed among the municipality, its citizens, the various officers, boards, and commissions. The Mayor is the official head of the municipality for ceremonial purposes. Administration is not part of the duties of the Mayor. The City Council is composed of seven members, six of whom are elected by their respective electors within their designated wards. The Councilman at large, the seventh member of Council, is elected by the voters of the City at large. The City Council, by a majority vote, appoints the administrative City Manager.

The charter created two administrative departments: The Department of Finance and the Department of Law. The Directors of these departments are appointed by the City Manager and are approved by the Council.

Several board and commissions that serve the citizens of the City in various capacities are an integral part of the municipality’s government. The boards and commissions include: Civil Service Commission, Planning and Zoning Commission, Board of Engineering and Building Appeals and Parks and Recreation Board. All members of these boards and commissions are appointed by the Mayor and are approved by Council.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The City’s significant accounting policies are described below.

**A. Reporting Entity**

For financial reporting purposes, the City’s financial statement includes all funds, agencies, boards, commissions, and departments for which the City is financially accountable. Component units are legally separate organizations for which the City is financially accountable. Financial accountability, as defined by the GASB, exists if the City appoints a voting majority of an organization’s Governing Board and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific burdens on, the City. The City may also be financially accountable for governmental organizations with a separately elected Governing Board, a Governing Board appointed by another government, or a jointly appointed Board that is fiscally dependent on the City. The City also took into consideration other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City’s financial statements to be misleading or incomplete. Based upon the application of these criteria, the City has no component units.

The primary government of the City consists of all funds, agencies, departments and offices that are not legally separate from the City. The primary government includes the City departments and agencies that provide the following services: police and fire protection, emergency medical services (EMS), planning, zoning, refuse collection, street maintenance and repairs, community development, parks and recreation and water and sewer utilities. The preceding financial statements include all funds of the City (the primary government).

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

The following organizations are described due to their relationship with the City.

*JOINTLY GOVERNED ORGANIZATIONS*

Jefferson County Regional Planning Commission: The City participates in the Jefferson County Regional Planning Commission (the Commission) which is a statutorily created political subdivision of the State of Ohio under Ohio Revised Code Chapter 713. The Commission is jointly governed among Jefferson County and municipalities and townships within Jefferson County. The Commission includes the three Jefferson County Commissioners, fourteen municipal mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. Each member's control over the operation of the Commission is limited to its representation on the Board.

The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of Jefferson County and applies for Community Development Block Grants on behalf of member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The City contributed a fee of \$250 in 2020. Continued existence of the Commission is not dependent on the continued participation of the City. Complete financial statements can be obtained from the Jefferson County Regional Planning Commission, Steubenville, Ohio.

Jefferson County Family and Children First Council: The Jefferson County Family and Children First Council (the Council) is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is currently governed by a 24 member Board, which includes a representative of the City of Steubenville. During 2020, the City made no contributions to the Council. Continued existence of the Council is not dependent on the City's continued participation.

Jefferson County Port Authority: The Jefferson County Port Authority (the "Authority") was created in April 2012 and is a jointly governed organization between Jefferson County, the City of Steubenville and the Jefferson County Regional Planning Commission. The Authority was established pursuant to Ohio Revised Code Section 4582.21. The purpose of the Authority is to enhance, foster, aid, provide or promote transportation, economic development, housing, recreation, education, governmental operations, culture, research and the creation and preservation of jobs and employment opportunities.

The Authority is governed by a Board consisting of nine appointed members, four appointed by Jefferson County, four appointed by the City of Steubenville, and one appointed by the Jefferson County Regional Planning Commission.

**B. Basis of Presentation - Fund Accounting**

The City's 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. The activities of the internal service fund are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the City that are governmental and those that are considered business-type activities.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

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 of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental functions are self-financing or draw from the general revenues of the City. The City does not eliminate interfund services provided or used when consolidating activities.

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

**C. 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 plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as fund balance. The following are the City's major governmental funds:

General fund - The general fund is used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

.7% City income tax - street improvement fund - The .7% city income tax - street improvement fund is used to account for income tax revenue committed for, and grants restricted for, improvement of streets within the City.

Other governmental funds of the City are used to account for (a) financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, (b) specific revenue sources that are restricted or committed to an expenditure for specified purposes other than debt service or capital projects and (c) financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

## CITY OF STEUBENVILLE, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

***Enterprise funds*** - The enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the City's major enterprise funds:

***Water fund*** - This fund accounts for the provision of water treatment and distribution to its residential and commercial users located within the City.

***Sewer fund*** - This fund accounts for the provision of sanitary sewer service to the residents and commercial users located within the City.

***Refuse fund*** - This fund accounts for the operations providing refuse waste removal to the residents and commercial users located within the City.

***Internal service fund*** - The internal service fund accounts 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 fund reports on the activity of the centralized City self-insurance health program.

***Fiduciary Funds*** - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. The City's only fiduciary fund is a custodial fund, which accounts for Municipal Court activity.

#### D. Measurement Focus

***Government-Wide Financial Statements*** - The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of 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 current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the financial 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, deferred inflows of resources, liabilities and deferred outflows of resources associated with the operation of these funds are included on the statement of net position. The statement of 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.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**E. Basis of Accounting**

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

**Revenues - Exchange and Nonexchange Transactions** - Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the City, available means expected to be received within thirty-one 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 (See Note 5.B.). Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 5.A.). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from 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, local government funds and permissive tax), fines and forfeitures and licenses and permits and fees.

**Deferred Outflows of Resources and Deferred Inflows of Resources** - In addition to assets, the government-wide statement of net position will 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, see Notes 12 and 13 for deferred outflows of resources related to the City's net pension liability and net OPEB liability, respectively.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements 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 and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. These amounts have been recorded as a deferred inflow of resources 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, but is not limited to, income taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.



## CITY OF STEUBENVILLE, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

For the City, see Notes 12 and 13 for deferred inflows of resources related to the City's net pension liability and net OPEB liability, respectively. This deferred inflow of resources is only reported on the government-wide statement of net position.

**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.

#### F. Budgetary Data

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. The legal level of budgetary control is by office, department, and division, and within each, appropriated for personal services. Budgetary modifications may only be made by resolution of the City Council at the legal level of budgetary control.

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

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

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 amended certificate of estimated resources at the time final appropriations were adopted.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*Appropriations* - A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the legal level of budgetary control. The appropriation ordinance may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for the fund that covers the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Council during the year.

*Lapsing of Appropriations* - At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. Encumbrances are carried forward and are not re-appropriated as part of the subsequent year appropriations.

**G. Cash and Cash Equivalents**

To improve cash management, cash received by the City is pooled. Monies for all 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" on the financial statements.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. During 2020, interest revenue credited to the general fund amounted to \$51,161, which includes \$31,743 assigned from other City funds.

For purpose of the statement of cash flows and for presentation on the statement of net position, 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 considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments, to the extent that the investment was purchased from a specific fund.

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

An analysis of the City's depository accounts at year-end is provided in Note 4.

**H. Inventories of Materials and Supplies**

On government-wide and fund financial statements, purchased inventories are presented at the lower of cost or market. Inventories are recorded on a first-in, first-out basis and are expensed when used. Inventories are accounted for using the consumption method.

On the fund financial statements, reported material and supplies inventory is equally offset as a component of nonspendable fund balance in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

Inventory consists of expendable supplies held for consumption.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**I. Capital Assets**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net 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 streets, irrigation systems, traffic lights, and water and sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not. Interest incurred during the construction of capital assets is also capitalized for business-type activities.

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

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-type Activities Estimated Lives</u>
Improvements	10 - 15 years	10 - 15 years
Buildings	50 years	50 years
Equipment	10 - 20 years	10 - 20 years
Vehicles	5 - 20 years	5 - 20 years
Infrastructure:		
Sewer and water lines	N/A	50 years
Roads, traffic lights	10 - 65 years	10 - 65 years

**J. Compensated Absences**

Compensated absences of the City consist of sick leave to the extent that payment to the employee for these absences is attributable to services already rendered and are not contingent on a specific event that is outside the control of the City and the employee. Vacation earned in the current year must be used by December 31 of the following year.

In conformity with GASB Statement No. 16, “Accounting for Compensated Absences”, vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at December 31 by those employees who are currently eligible to receive termination (severance) payments and by those employees for whom it is probable they will become eligible to receive termination (severance) benefits in the future.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

The total liability for sick leave payments has been calculated using pay rates in effect at the financial statement date, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments. City employees are granted sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated sick leave at various rates.

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. At December 31, 2020, the City had no matured compensated absences payable. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**K. Prepaid Items**

Prepayments made to vendors for services that will benefit future periods beyond December 31, 2020 are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it was consumed.

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

**M. 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 in spendable form or legally required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

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

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance) of City Council (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless City 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 nor 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 represent intended uses established by Ordinance of City Council, which includes giving the Finance Director the authority to constrain monies for intended purposes.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund 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 restricted and unrestricted (committed, assigned, and unassigned) fund balance is 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.

**N. 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 Council and that are either unusual in nature or infrequent in occurrence. The City had no extraordinary or special items during 2020.

**O. Estimates**

The preparation of the financial statements in conformity with GAAP 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.

**P. Interfund Activity**

Transfers between governmental and business-type activities on the governmental-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 non-operating revenues/expense in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. The City had no interfund activity during 2020.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**Q. Net Position**

Net position represents the difference between assets and deferred outflows and liabilities and deferred inflows. The net position component “net investment in capital assets,” 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. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted net position for other purposes consists primarily of monies restricted for special assessments and mentoring programs.

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

**R. 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 services for the water, sewer and refuse enterprise funds and charges for services to other departments for the self-insurance internal service fund. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the fund. All revenues and expenses not meeting these descriptions are reported as nonoperating revenues and expenses.

**S. Unamortized Bond Premiums**

Bond premiums are amortized over the term of the bonds using the straight-line method. Bond premiums are presented as an addition to the face amount of the bonds.

On the fund financial statements, bond premiums are recognized in the current period. The reconciliation between the bond’s face value and the amount reported on the statement of net position is presented in Note 10.

**T. Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund loans receivable/payable”. Receivables and payables for services provided by one fund to another fund are classified as “due to/from other funds.” These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances. The City had no interfund balances at December 31, 2020.

**U. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Certain resources set aside for the payment of landfill closure and post-closure costs are classified as restricted assets on the financial statements because their use is limited by a legal settlement.

## CITY OF STEUBENVILLE, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### V. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability/asset, deferred outflows of resources and deferred inflows of resources related 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.

##### W. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets or from grants or outside contributions of resources restricted to capital acquisition and construction and from contributions from governmental funds. During 2020, the water fund received \$1,031,898 in contributions of capital.

##### X. Fair Value Measurements

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.

#### NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2020, the City has applied GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance" to GASB Statement Nos. 87 and 89, which were originally due to be implemented in 2020. GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following pronouncement is postponed by one year and the City has elected delaying implementation until the fiscal year ended December 31, 2021:

- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

The following pronouncements are postponed by eighteen months and the City has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

## CITY OF STEUBENVILLE, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

#### NOTE 4 - DEPOSITS

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 public deposits that the City 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 any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in items (1) or (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool, the State Treasury Asset Reserve of Ohio (STAR Ohio); and,
8. Certain bankers' acceptances (for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met.



**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 4 - DEPOSITS - (Continued)**

The City may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. 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,
3. Obligations of the City.

Protection of the deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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. Excepted as noted above, an investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Finance Director or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**A. Cash in Segregated Accounts**

At year end, the City had \$2,701 deposited with a financial institution for monies related to the Municipal Court which is reported as a custodial fund. The entire balance is covered by the FDIC. The amount is not included in the City's depository balance below.

**B. Deposits with Financial Institutions**

At December 31, 2020, the carrying amount of all City deposits was \$26,702,168 and the bank balance of all City deposits was \$26,554,423. Of the bank balance, \$15,805,436 was covered by the FDIC and \$10,748,987 was covered by the Ohio Pooled Collateral System (OPCS).

Custodial credit risk 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. The City has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the City's and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the OPCS, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2020, the City's financial institutions were approved for a reduced collateral rate of 50 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the City to a successful claim by the FDIC.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 4 - DEPOSITS - (Continued)**

**C. Reconciliation of Cash and Cash Equivalents to the Statement of Net Position**

The following is a reconciliation of cash as reported in the note above to cash as reported on the statement of net position as of December 31, 2020:

<u>Cash and cash equivalents per note</u>	
Carrying amount of deposits	\$ 26,702,168
Cash in segregated accounts	<u>2,701</u>
Total	<u>\$ 26,704,869</u>
 <u>Cash and cash equivalents per statement of net position</u>	
Governmental activities	\$ 12,778,306
Business type activities	13,923,862
Custodial funds	<u>2,701</u>
Total	<u>\$ 26,704,869</u>

**NOTE 5 - TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the City. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. Real 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 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2020 public utility property taxes became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the City of Steubenville. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes, delinquent tangible personal property taxes and other outstanding delinquencies which are measurable as of December 31, 2020 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by a deferred inflow since the current taxes were not levied to finance 2020 operations and the collection of delinquent taxes has been offset by deferred inflow since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is a deferred inflow.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 5 - TAXES - (Continued)**

The full tax rate for all City operations for the year ended December 31, 2020 was \$8.20 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2020 property tax receipts were based are as follows:

<u>Real property</u>	
Residential/agricultural	\$ 155,193,830
Commercial/industrial/mineral	75,039,630
 <u>Public utility</u>	
Real	47,680
Personal	<u>24,634,500</u>
 Total assessed value	 <u>\$ 254,915,640</u>

**B. Municipal Income Tax**

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 allowed a credit for all income taxes paid to other municipalities up to 100% of the City's current rate.

Employers within the City are required to withhold income tax on employee earnings and remit the tax to the Regional Income Tax Agency (RITA) at least monthly. Corporations and other individual taxpayers are required to pay their estimated tax at least quarterly and file a final return annually. The income tax is collected by RITA and remitted to the City twice per month.

Municipal income taxes are allocated by City ordinance as follows: 100% of the original one percent of the City income tax is for the general fund; .7% of the second one percent is allocated in various amounts to the general, street improvement, equipment and recreation funds; and .3% of this second one percent is allocated in various amounts to the general and street improvement funds.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 6 - RECEIVABLES**

Receivables at December 31, 2020 consisted of taxes, accounts (billings for user charged services), intergovernmental receivables arising from grants, entitlements, royalties and special assessments. Receivables have been recorded to the extent that they are measurable at December 31, 2020.

A summary of the items of receivables reported on the statement of net position follows:

**Governmental activities:**

Income taxes	\$ 2,312,933
Property and other taxes	1,657,227
Accounts	265,737
Special assessments	92,757
Due from other governments	2,616,913

**Business-type activities:**

Accounts	1,357,127
Royalties	26,361

Receivables have been disaggregated on the face of the financial statements. All receivables are expected to be collected within the subsequent year, with the exception of special assessments which will be collected over the life of the assessment.

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**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 7 - CAPITAL ASSETS**

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

<b><u>Governmental activities:</u></b>	<u>Balance</u> <u>12/31/19</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/20</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 854,448	\$ -	\$ (11,262)	\$ 843,186
Construction in progress	<u>289,941</u>	<u>162,287</u>	<u>(9,000)</u>	<u>443,228</u>
Total capital assets, not being depreciated	<u>1,144,389</u>	<u>162,287</u>	<u>(20,262)</u>	<u>1,286,414</u>
<i>Capital assets, being depreciated:</i>				
Buildings	7,926,176	-	-	7,926,176
Improvements	7,030,029	341,350	(7,607)	7,363,772
Equipment	2,166,666	312,474	(18,299)	2,460,841
Vehicles	4,916,345	905,186	(207,188)	5,614,343
Infrastructure	<u>61,461,025</u>	<u>1,213,769</u>	<u>-</u>	<u>62,674,794</u>
Total capital assets, being depreciated	<u>83,500,241</u>	<u>2,772,779</u>	<u>(233,094)</u>	<u>86,039,926</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(2,787,837)	(153,606)	-	(2,941,443)
Improvements	(3,947,072)	(307,018)	1,648	(4,252,442)
Equipment	(1,715,170)	(166,009)	18,299	(1,862,880)
Vehicles	(4,151,885)	(378,576)	207,188	(4,323,273)
Infrastructure	<u>(35,209,538)</u>	<u>(2,065,268)</u>	<u>-</u>	<u>(37,274,806)</u>
Total accumulated depreciation	<u>(47,811,502)</u>	<u>(3,070,477)</u>	<u>227,135</u>	<u>(50,654,844)</u>
Total capital assets, being depreciated, net	<u>35,688,739</u>	<u>(297,698)</u>	<u>(5,959)</u>	<u>35,385,082</u>
Governmental activities capital assets, net	<u>\$ 36,833,128</u>	<u>\$ (135,411)</u>	<u>\$ (26,221)</u>	<u>\$ 36,671,496</u>

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 7 - CAPITAL ASSETS - (Continued)**

	Balance <u>12/31/19</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/20</u>
<b><u>Business-type activities:</u></b>				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 66,000	\$ -	\$ -	\$ 66,000
Construction in progress	<u>3,103,068</u>	<u>2,261,126</u>	<u>(16,299)</u>	<u>5,347,895</u>
Total capital assets, not being depreciated	<u>3,169,068</u>	<u>2,261,126</u>	<u>(16,299)</u>	<u>5,413,895</u>
<i>Capital assets, being depreciated:</i>				
Buildings	37,898,452	-	-	37,898,452
Improvements	5,190,114	129,558	-	5,319,672
Equipment	2,944,257	174,424	(5,337)	3,113,344
Vehicles	3,533,903	1,024,365	-	4,558,268
Infrastructure	<u>36,028,209</u>	<u>362,057</u>	<u>-</u>	<u>36,390,266</u>
Total capital assets, being depreciated	<u>85,594,935</u>	<u>1,690,404</u>	<u>(5,337)</u>	<u>87,280,002</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(13,239,461)	(717,296)	-	(13,956,757)
Improvements	(793,209)	(111,199)	-	(904,408)
Equipment	(1,146,236)	(220,163)	5,337	(1,361,062)
Vehicles	(2,542,193)	(366,086)	-	(2,908,279)
Infrastructure	<u>(8,481,214)</u>	<u>(831,733)</u>	<u>-</u>	<u>(9,312,947)</u>
Total accumulated depreciation	<u>(26,202,313)</u>	<u>(2,246,477)</u>	<u>5,337</u>	<u>(28,443,453)</u>
Total capital assets, being depreciated, net	<u>59,392,622</u>	<u>(556,073)</u>	<u>-</u>	<u>58,836,549</u>
Business-type activities capital assets, net	<u>\$ 62,561,690</u>	<u>\$ 1,705,053</u>	<u>\$ (16,299)</u>	<u>\$ 64,250,444</u>

Depreciation expense was charged to functions/programs of the City as follows:

**Governmental activities:**

General government	\$ 190,816
Security of persons and property	295,375
Transportation	2,230,750
Community environment	10,951
Leisure time activity	<u>342,585</u>
Total depreciation expense - governmental activities	<u>\$ 3,070,477</u>

**Business-type activities:**

Water	\$ 1,189,566
Sewer	801,576
Refuse	<u>255,335</u>
Total depreciation expense - business-type activities	<u>\$ 2,246,477</u>

**CITY OF STEUBENVILLE, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE 8 - OTHER EMPLOYEE BENEFITS**

**Compensated Absences**

**Vacation** - Employees earn vacation leave at varying rates based upon length of service. Vacation earned in any one year must be used within the following year with no carryover. At time of separation employees are entitled to any earned and unused vacation leave.

**Sick leave** - Sick leave is accrued according to contracts. Members of AFSCME, police and non-union personnel are credited with 120 hours at the beginning of each year and fire department personnel are credited with 168 hours. There is no limit to the amount employees can accumulate during their service time with the City. Upon termination, an employee with less than 10 years is entitled to 25% of accumulated sick hours. An employee with 10 years or more is entitled to 50% of accumulated sick hours. For AFSCME union members and non-union personnel there is a limit of 2,000 hours of accumulated sick hours that can be paid; police and fire personnel have no limit that can be paid.

**NOTE 9 - LEASES**

In the current year the City entered into a capitalized lease agreement for a Vactor truck. In prior years, the City entered into a capitalized lease agreement for an excavator. The leases for the Vactor truck and excavator are recorded in the business-type activities. These lease agreements meet the criteria of a capital lease as defined by generally accepted accounting principles, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. These expenditures are reported as function expenditures on the budgetary schedules.

For the Vactor truck, capital assets consisting of vehicles have been capitalized in the statement of net position in the amount of \$429,055. This amount represents the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation as of December 31, 2020 was \$5,959, leaving a current book value of \$423,096. A corresponding liability was recorded in the statement of net position. Principal payments in 2020 totaled \$65,439 paid by the sewer fund.

For the excavator and associated equipment, capital assets consisting of equipment and vehicles have been capitalized in the statement of net position in the amount of \$103,267. This amount represents the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation as of December 31, 2020 was \$29,094, leaving a current book value of \$74,173. A corresponding liability was recorded in the statement of net position. Principal payments on the lease totaled \$14,991 paid by the water fund during 2020.

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

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 9 - LEASES - (Continued)**

Year Ended December 31,	Business-type Activities	
	Excavator Amount	Vactor Truck Amount
2021	\$ 15,832	\$ 65,440
2022	-	65,440
2023	-	65,440
2024	-	65,439
2025	-	65,439
2026	-	65,439
<b>Total</b>	<b>15,832</b>	<b>392,637</b>
Less: amount representing interest	(426)	(29,021)
Present value of net minimum lease payments	<u>\$ 15,406</u>	<u>\$ 363,616</u>

**NOTE 10 - LONG-TERM OBLIGATIONS**

A. During 2020, the following changes occurred in the City's governmental activities long-term obligations:

	Interest Rate	Balance 12/31/19	Additions	Reductions	Balance 12/31/20	Due Within One Year
<b><u>Governmental activities:</u></b>						
<b><u>Loans:</u></b>						
Sunset Blvd (ODOT) - direct borrowing	3.00%	\$ 363,510	\$ -	\$ (55,809)	\$ 307,701	\$ 57,637
Total loans		<u>363,510</u>	<u>-</u>	<u>(55,809)</u>	<u>307,701</u>	<u>57,637</u>
<b><u>General obligation bonds:</u></b>						
Current interest bonds - series 2010	2%-5%	2,880,000	-	-	2,880,000	95,000
Capital appreciation bonds - series 2010		17,689	-	(17,689)	-	-
Accreted interest - series 2010		62,639	14,672	(77,311)	-	-
Current interest bonds - series 2014	1%-4%	<u>900,000</u>	<u>-</u>	<u>(20,000)</u>	<u>880,000</u>	<u>25,000</u>
Total general obligation bonds		<u>3,860,328</u>	<u>14,672</u>	<u>(115,000)</u>	<u>3,760,000</u>	<u>120,000</u>
<b><u>Other long-term liabilities:</u></b>						
Police and fire pension liability		1,447,595	-	(67,922)	1,379,673	70,838
Net pension liability		21,363,907	-	(4,503,502)	16,860,405	-
Net OPEB liability		4,140,157	339,448	-	4,479,605	-
Compensated absences		<u>1,318,422</u>	<u>79,935</u>	<u>(164,262)</u>	<u>1,234,095</u>	<u>87,805</u>
Total other long-term liabilities		<u>28,270,081</u>	<u>419,383</u>	<u>(4,735,686)</u>	<u>23,953,778</u>	<u>158,643</u>
Total governmental activities long-term liabilities		<u>\$ 32,493,919</u>	<u>\$ 434,055</u>	<u>\$ (4,906,495)</u>	28,021,479	<u>\$ 336,280</u>
				Unamortized premium on bonds	<u>111,909</u>	
				Total on statement of net position	<u>\$ 28,133,388</u>	



## CITY OF STEUBENVILLE, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

#### NOTE 10 - LONG-TERM OBLIGATIONS - (Continued)

ODOT loan - During 2000, the City obtained a loan through the Ohio Department of Transportation (ODOT) to fund the Sunset Boulevard widening project. This loan bears an interest rate of 3.00% and matures in 2025. The loan is paid from the .7% City income tax - street improvement fund. Payment is derived from income tax levies. This loan is a direct borrowing. The loan contains a provision that in an event of default, outstanding amounts become immediately due if the City is unable to make payment.

Police and fire pension liability - The police and fire pension obligation payable was entered into in 1973 with a total principal amount financed of \$2,574,594. These obligations payable were offered to assist governments throughout the State of Ohio to fund their unfunded pension costs associated with police and fire service. Payments are due in May and November of each year, with the final payment due in May 2035. This obligation is being repaid through the use of local property tax revenues in the general fund.

General obligation bonds - series 2010 - On November 17, 2010, the City issued general obligation bonds to retire the municipal building note, which provided funds for construction of a new municipal building. These bonds are general obligations of the City for which the full faith and credit of the City is pledged for repayment. Accordingly, such unmatured obligations of the City are accounted for on the statement of net position. Payments of principal and interest relating to this bond are recorded as expenditures in the general bond retirement fund, a nonmajor governmental fund.

This issue is comprised of both current interest bonds, par value \$3,405,000, and capital appreciation bonds, par value \$92,612. The interest rates on the current interest bonds range from 2.00% to 5.00%.

Interest payments on the current interest bonds are due on June 1 and December 1 of each year. The final maturity stated in the issue is December 1, 2040.

General obligation bonds - series 2014 - On November 25, 2014, the City issued general obligation bonds, which provided funds for demolition of buildings and structures and related clearing and site preparation for urban redevelopment programs. These bonds are general obligations of the City for which the full faith and credit of the City is pledged for repayment. Accordingly, such unmatured obligations of the City are accounted for on the statement of net position. Payments of principal and interest relating to this bond are recorded as expenditures in the general fund.

This issue is comprised of current interest bonds, par value \$1,000,000. The interest rates on the current interest bonds range from 1.00% to 4.00%.

Interest payments on the current interest bonds are due on June 1 and December 1 of each year. The final maturity stated in the issue is December 1, 2044.

The proceeds of the general obligation bonds - series 2014 were not used to purchase capital assets.

Net pension liability and net OPEB liability - See Notes 12 and 13 for details on the City's net pension liability and net OPEB liability, respectively. The net pension and net OPEB liabilities will be paid primarily from the general fund, the .7% City income tax - street improvement fund and the following nonmajor governmental fund: community development fund.

Compensated absences - Compensated absences for governmental activities will be paid from the fund in which the employee who has earned the leave is paid from, which, for the City, is primarily the general fund and .7% City income tax - street improvement fund and the following nonmajor governmental fund: community development fund.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 10 - LONG-TERM OBLIGATIONS - (Continued)**

- B.** The annual requirements amortize governmental activities long-term obligations outstanding as of December 31, 2020, are as follows:

Year Ended	Current Interest Bonds - series 2010			ODOT Loan - Direct Borrowing		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 95,000	\$ 131,693	\$ 226,693	\$ 57,637	\$ 9,536	\$ 67,173
2022	100,000	127,894	227,894	59,526	7,647	67,173
2023	100,000	123,894	223,894	61,477	5,696	67,173
2024	105,000	119,894	224,894	63,491	3,682	67,173
2025	110,000	115,694	225,694	65,570	1,603	67,173
2026 - 2030	625,000	507,381	1,132,381	-	-	-
2031 - 2035	770,000	357,038	1,127,038	-	-	-
2036 - 2040	975,000	151,250	1,126,250	-	-	-
Totals	<u>\$ 2,880,000</u>	<u>\$ 1,634,738</u>	<u>\$ 4,514,738</u>	<u>\$ 307,701</u>	<u>\$ 28,164</u>	<u>\$ 335,865</u>

Year Ended	Police and Fire Pension Liability			Current Interest Bonds - series 2014		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 70,838	\$ 57,891	\$ 128,729	\$ 25,000	\$ 35,200	\$ 60,200
2022	73,882	54,849	128,731	25,000	34,200	59,200
2023	77,054	51,675	128,729	25,000	33,200	58,200
2024	80,364	48,366	128,730	25,000	32,200	57,200
2025	83,815	44,914	128,729	25,000	31,200	56,200
2026 - 2030	476,272	167,576	643,848	150,000	139,000	289,000
2031 - 2035	517,448	56,045	573,493	180,000	107,000	287,000
2036 - 2040	-	-	-	215,000	68,400	283,400
2041 - 2044	-	-	-	210,000	21,400	231,400
Totals	<u>\$ 1,379,673</u>	<u>\$ 481,316</u>	<u>\$ 1,860,989</u>	<u>\$ 880,000</u>	<u>\$ 501,800</u>	<u>\$ 1,381,800</u>

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 10 - LONG-TERM OBLIGATIONS - (Continued)**

C. During 2020, the following changes occurred in the City's business-type activities long-term obligations:

	Interest Rate	Balance 12/31/19	Additions	Reductions	Balance 12/31/20	Due Within One Year
<b><u>Business-type activities:</u></b>						
<b><u>OWDA loans - direct borrowings:</u></b>						
Sewer - OWDA #3868	3.53%	\$ 67,451	\$ -	\$ (18,437)	\$ 49,014	\$ 19,093
Sewer - OWDA #4791	4.11%	8,458,709	-	(301,165)	8,157,544	313,670
Sewer - OWDA #6194	3.45%	3,445,670	-	(135,805)	3,309,865	140,531
Sewer - OWDA #8749	0.00%	-	390,608	-	390,608	-
Sewer - OWDA #8976	0.00%	-	112,566	-	112,566	25,200
Water - OWDA #3441	3.90%	1,626,799	-	(521,462)	1,105,337	541,997
Water - OWDA #5093	4.95%	3,357,782	-	(105,512)	3,252,270	110,799
Water - OWDA #3686	3.95%	1,154,952	-	(239,381)	915,571	248,930
Water - OWDA #4427	3.25%	10,583,371	-	(1,267,712)	9,315,659	1,309,247
Water - OWDA #8356	0.00%	827,382	266,399	(36,488)	1,057,293	36,488
Water - OWDA #8573	0.00%	973,251	1,050,117	-	2,023,368	79,416
Total OWDA loans		<u>30,495,367</u>	<u>1,819,690</u>	<u>(2,625,962)</u>	<u>29,689,095</u>	<u>2,825,371</u>
<b><u>OPWC loans - direct borrowings:</u></b>						
Water - OPWC #CU19S	0.00%	36,152	-	(1,095)	35,057	2,191
Water - OPWC #CN038	0.00%	37,231	-	(7,444)	29,787	14,889
Total OPWC loans		<u>73,383</u>	<u>-</u>	<u>(8,539)</u>	<u>64,844</u>	<u>17,080</u>
<b><u>Revenue bond - direct placement:</u></b>						
Sewer - wastewater utility bond	3.08%	388,000	-	(75,000)	313,000	76,000
Total revenue bonds		<u>388,000</u>	<u>-</u>	<u>(75,000)</u>	<u>313,000</u>	<u>76,000</u>
<b><u>General obligation bonds:</u></b>						
Water refunding bonds	2%-5%	420,750	-	(63,000)	357,750	65,250
Sewer refunding bonds	2%-5%	514,250	-	(77,000)	437,250	79,750
Water various purpose bonds	1%-4%	2,050,000	-	(150,000)	1,900,000	150,000
Sewer various purpose bonds	1%-4%	3,650,000	-	(90,000)	3,560,000	90,000
Total general obligations bonds		<u>6,635,000</u>	<u>-</u>	<u>(380,000)</u>	<u>6,255,000</u>	<u>385,000</u>
<b><u>Other long-term liabilities:</u></b>						
Compensated absences	n/a	186,602	5,917	(7,809)	184,710	11,181
Water - capital lease	n/a	30,397	-	(14,991)	15,406	15,406
Sewer - capital lease	n/a	-	429,055	(65,439)	363,616	57,395
Net pension liability	n/a	5,037,885	-	(1,206,561)	3,831,324	-
Net OPEB liability	n/a	2,337,203	266,022	-	2,603,225	-
Landfill closure/postclosure	n/a	1,965,510	248,819	(62,505)	2,151,824	85,000
Total other long-term liabilities		<u>9,557,597</u>	<u>949,813</u>	<u>(1,357,305)</u>	<u>9,150,105</u>	<u>168,982</u>
Total business-type long-term obligations		<u>\$ 47,149,347</u>	<u>\$ 2,769,503</u>	<u>\$ (4,446,806)</u>	45,472,044	<u>\$ 3,472,433</u>
					Unamortized premium on bonds	198,441
					Total on statement of net position	<u>\$ 45,670,485</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 10 - LONG-TERM OBLIGATIONS - (Continued)**

*OWDA loans* - The City has entered into debt financing arrangements through the Ohio Water Development Authority (OWDA) to fund water and sewer projects. The amounts due to the OWDA are payable from water and sewer revenues. The loan agreements function similar to a line-of-credit agreement. At December 31, 2020, the City has outstanding borrowings of \$29,689,095. The loan agreements require semi-annual payments based on the permissible borrowings rather than the actual amount loaned. Future annual debt service principal and interest requirements for the open loans, which have a total balance of \$3,583,835 at December 31, 2020, are not available.

The proceeds of OWDA loans #8356 and #8749 were not used to purchase capital assets and therefore are excluded from the calculation of net investment in capital assets for the water and sewer funds, respectively.

OWDA loans are direct borrowings that have terms negotiated directly between the City and the OWDA and are not offered for public sale. In the event of default, the OWDA may declare the full amount of the then unpaid original loan amount to be immediately due and payable and/or require the City to pay any fines, penalties, interest, or late charges associated with the default.

The City has pledged future water revenues to repay OWDA loans. The loans are payable solely from water fund revenues and are payable through 2051. The total principal and interest remaining to be paid on the closed water OWDA loans is \$17,111,079. Annual principal and interest payments on the loans are expected to require 69.40 percent of net revenues and 31.19 percent of total revenues. Principal and interest paid for the current year were \$2,689,694, total net revenues were \$3,875,706 and total revenues were \$8,622,373.

The City has pledged future sewer revenues to repay OWDA loans. The loans are payable solely from sewer fund revenues and are payable through 2038. The total principal and interest remaining to be paid on the closed sewer OWDA loans is \$16,018,659. Annual principal and interest payments on the loans are expected to require 44.00 percent of net revenues and 16.48 percent of total revenues. Principal and interest paid for the current year were \$910,375, total net revenues were \$2,069,216 and total revenues were \$5,525,125.

*OPWC loans* - The City received loans from the Ohio Public Works Commission (OPWC) to fund improvements of the water plant. The payments on the loans are made from the water fund in semi-annual payments over 20 years through 2036. During 2020, the City made principal payments of \$8,539 on the water improvement OPWC loans. There is no interest on these loans.

OPWC loans are direct borrowings that have terms negotiated directly between the City and the OPWC and are not offered for public sale. In the event of default, the OPWC may declare the full amount of the then unpaid original loan amount to be immediately due and payable and/or require the City to pay any fines, penalties, interest, or late charges associated with the default.

*General obligation bonds - series 2010* - On November 17, 2010, the City issued bonds to retire the 2005 water and sewer bonds. The 2010 bonds are general obligation bonds and are direct obligations of the City for which its full faith, credit and resources are pledged for repayment. The 2010 bond issue is comprised of \$927,000 in water bonds and \$1,133,000 in sewer bonds. The bonds will be retired with user charges in the water and sewer funds. The bonds bear interest rates ranging from 2.00% to 5.00% and mature on December 1, 2025.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 10 - LONG-TERM OBLIGATIONS - (Continued)**

General obligation bonds - series 2014 - On November 25, 2014, the City issued bonds to pay for the costs of water and sewer improvements. The 2014 bonds are general obligation bonds and are direct obligations of the City for which its full faith, credit and resources are pledged for repayment. The 2014 bond issue is comprised of \$2,765,000 in water bonds and \$4,065,000 in sewer bonds. The bonds will be retired with user charges in the water and sewer funds. The bonds bear interest rates ranging from 1.00% to 4.00% and mature on December 1, 2044. \$1,510,000 represents the balance of the water meter replacement bonds at December 31, 2020. This balance is not included in the calculation of net investment in capital assets because the items purchased were not capitalized. \$1,328,197 of the sewer bonds are unspent at December 31, 2020.

Wastewater utility revenue bonds - In 2014, the City issued \$748,000 in wastewater utility revenue bonds for the acquisition of a sludge press. These bonds are direct obligations of the City's sewer utility and the revenues derived from charges for sewer are pledged to repay this debt. These bonds mature on February 1, 2024. This bond is a direct placement.

The City has pledged future sewer customer revenues, net of specified operating expenses, to repay the 2014 wastewater utility revenue bonds. The 2014 wastewater utility revenue bonds are payable solely from sewer customer net revenues and are payable through 2024. The total principal and interest remaining to be paid on the 2014 wastewater utility revenue bonds is \$332,274. Annual principal and interest payments on the bonds are expected to require 4.14 percent of net revenues and 1.55 percent of total revenues. Principal and interest paid for the current year were \$85,599, total net revenues were \$2,069,216 and total revenues were \$5,525,125.

Landfill closure/post-closure liability - See Note 15 for landfill information.

Capital lease obligation - Capital lease payments are made from the water and sewer funds. See Note 9 for lease details.

Compensated absences - Compensated absences for business-type activities will be paid from the water, sewer and refuse funds.

Net pension liability and net OPEB liability - See Notes 12 and 13 for details on the City's net pension liability and net OPEB liability, respectively. The net pension and net OPEB liabilities will be paid from the water, sewer and refuse funds.

- D.** The annual requirements amortize business-type activities long-term obligations outstanding as of December 31, 2020, are as follows:

Year Ended	OWDA Loans - Direct Borrowing			OPWC Loans - Direct Borrowing		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 2,684,267	\$ 890,993	\$ 3,575,260	\$ 17,080	\$ -	\$ 17,080
2022	2,782,584	804,806	3,587,390	17,089	-	17,089
2023	2,288,703	719,781	3,008,484	2,191	-	2,191
2024	2,219,203	645,305	2,864,508	2,191	-	2,191
2025	2,154,424	574,673	2,729,097	2,191	-	2,191
2026 - 2030	6,090,481	2,014,439	8,104,920	10,955	-	10,955
2031 - 2035	4,618,742	1,144,019	5,762,761	10,955	-	10,955
2036 - 2039	3,266,856	230,459	3,497,315	2,192	-	2,192
Totals	<u>\$ 26,105,260</u>	<u>\$ 7,024,475</u>	<u>\$ 33,129,735</u>	<u>\$ 64,844</u>	<u>\$ -</u>	<u>\$ 64,844</u>

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 10 - LONG-TERM OBLIGATIONS - (Continued)**

Year Ended	Water & Sewer Various Purpose Bonds			Wastewater Utility Revenue Bonds Direct Placement		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 240,000	\$ 218,400	\$ 458,400	\$ 76,000	\$ 8,266	\$ 84,266
2022	255,000	208,800	463,800	78,000	6,095	84,095
2023	265,000	198,600	463,600	79,000	3,681	82,681
2024	275,000	188,000	463,000	80,000	1,232	81,232
2025	285,000	177,000	462,000	-	-	-
2026 - 2030	1,410,000	704,200	2,114,200	-	-	-
2031 - 2035	800,000	484,000	1,284,000	-	-	-
2036 - 2040	990,000	309,200	1,299,200	-	-	-
2041 - 2044	940,000	96,000	1,036,000	-	-	-
Totals	<u>\$ 5,460,000</u>	<u>\$ 2,584,200</u>	<u>\$ 8,044,200</u>	<u>\$ 313,000</u>	<u>\$ 19,274</u>	<u>\$ 332,274</u>

Year Ended	Water & Sewer Refunding Bonds		
	Principal	Interest	Total
2021	\$ 145,000	\$ 31,800	\$ 176,800
2022	155,000	26,000	181,000
2023	160,000	19,800	179,800
2024	165,000	13,400	178,400
2025	170,000	6,800	176,800
Totals	<u>\$ 795,000</u>	<u>\$ 97,800</u>	<u>\$ 892,800</u>

- E.** The Ohio Revised Code provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% 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% of the total taxation value of property. The assessed valuation used in determining the City's legal debt margin has been modified by House Bill 530 which became effective March 30, 2006. In accordance with House Bill 530, the assessed valuation used in calculating the City's legal debt margin calculation excludes tangible personal property used in business, telephone or telegraph property, interexchange telecommunications company property, and personal property owned or leased by a railroad company and used in railroad operations. The statutory limitations on debt are measured by a direct ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2020, the City's total debt margin was \$23,306,627 and the unvoted debt margin was \$14,020,360.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 11 - RISK MANAGEMENT**

**A. Comprehensive**

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. The City contracts with Atlantic Specialty Insurance Company for all property, crime, liability, boiler and machinery, and public official liability. The City has transferred its risk of loss to the insurance carrier to the extent of the limits shown below.

<u>Type of Coverage</u>	<u>Deductible</u>	<u>Limits of Coverage</u>
Property	\$ 10,000	\$111,233,800
Employee dishonesty	1,000	100,000
Money and securities	1,000	25,000
Vehicle	2,000	1,000,000
General liabilities	5,000	1,000,000
Law enforcement	15,000	1,000,000
Public officials liability	15,000	1,000,000
Employment practices	15,000	1,000,000
Umbrella liability	10,000	3,000,000

**B. Health Insurance**

Beginning January 1, 2018, the City provides health care coverage through a self-insured program administered by Mutual Health Services. Coverage is provided for all full-time employees and certain eligible part-time employees. The City pays 100% of the projected cost of the plan up to a base amount. If the cost exceeds the base amount, the additional cost is shared 75% by the City and 25% by the employee, subject to a \$50 per month per year cap on increases to the employee contribution portion. The City's insurance claims are transferred from various funds to the health care fund. The City issues a check from the general, street, water, sewer, and refuse funds for the administrative fee and an ACH from the health assurance internal service fund for the amount of claims paid.

Claims payable is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 2020, is estimated by the third party administrator at \$421,823. The changes in the claims liability for 2020 and 2019 was as follows:

<u>Year</u>	<u>Beginning Balance</u>	<u>Current-Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Ending Balance</u>
2020	\$ 206,381	\$ 3,244,975	\$ (3,029,533)	\$ 421,823
2019	234,593	2,766,222	(2,794,434)	206,381

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 11 - RISK MANAGEMENT - (Continued)**

**C. Workers' Compensation**

Workers' compensation coverage is provided by the State of Ohio. The City pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

There were no significant reductions in insurance coverage from the prior year in any category of risk. Claims have not exceeded coverage limitations in any of the past three years.

Post-employment health care is provided to plan participants or their beneficiaries through the respective retirement systems discussed in Note 13. As such, no funding provisions are required by the City.

**NOTE 12 - DEFINED BENEFIT PENSION PLANS**

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

*Net Pension Liability/Asset and Net OPEB Liability*

Pensions and OPEB 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 net pension liability/asset and the net OPEB liability represent the City's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/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 this estimate annually.

Ohio Revised Code limits the City's obligation for this liability to annually required payments. The City cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the City does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients.



**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 12 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

The remainder of this note includes the pension disclosures. See Note 13 for the OPEB disclosures.

***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 combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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 in the traditional and combined plans 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 three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Comprehensive Annual Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
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
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

**CITY OF STEUBENVILLE, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS - (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 initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

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 member's contributions plus or minus the investment gains or losses resulting from the member's 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 annuitization of the benefit (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 option will no longer be available for new hires beginning in 2022.

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

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 12 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

\*\* This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The City's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$770,741 for 2020. Of this amount, \$107,999 is reported as due to other governments.

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

Plan Description - City full-time police and firefighters participate in 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 information and detailed information about OP&F fiduciary net position. The report that may be obtained by visiting the OP&F website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

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

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

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 12 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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, 2.00% for each of the next five years of service credit and 1.50% for each year of service credit in excess of 25 years. The maximum pension of 72.00% of the allowable average annual salary is paid after 33 years of service credit (see OP&F Comprehensive Annual Financial Report referenced above for additional information, including requirements for Deferred Retirement Option Plan provisions and reduced and unreduced benefits).

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, surviving beneficiaries, 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, will receive a COLA equal to either 3.00% or the percent increase, if any, in the consumer price index over the 12 month period ending on September 30<sup>th</sup> of the immediately preceding year, whichever is less. The COLA amount for members with at least 15 years of service credit as of July 1, 2013, is equal to 3.00% of their base pension or disability benefit.

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

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

Employer contribution rates are expressed as a percentage of covered payroll. The City's contractually required contribution to OP&F was \$980,547 for 2020. Of this amount, \$135,611 is reported as due to other governments.

In addition to current contributions, the City pays installments on a specific liability of the City incurred when the State of Ohio established the statewide pension system for police and fire fighters in 1967. As of December 31, 2020, the specific liability of the City was \$1,379,673 payable in semi-annual payments through the year 2035.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 12 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

The net pension liability and net pension asset for the OPERS were measured as of December 31, 2019, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. OP&F's total pension liability was measured as of December 31, 2019, and was determined by rolling forward the total pension liability as of January 1, 2019, to December 31, 2019. The City's proportion of the net pension liability or 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:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	OP&F	Total
Proportion of the net pension liability/asset prior measurement date	0.03659800%	0.02214300%	0.02369000%	0.20065000%	
Proportion of the net pension liability/asset current measurement date	<u>0.03844400%</u>	<u>0.02126100%</u>	<u>0.02415000%</u>	<u>0.19435830%</u>	
Change in proportionate share	<u>0.00184600%</u>	<u>-0.00088200%</u>	<u>0.00046000%</u>	<u>-0.00629170%</u>	
Proportionate share of the net pension liability	\$ 7,598,716	\$ -	\$ -	\$ 13,093,013	\$ 20,691,729
Proportionate share of the net pension asset	-	44,333	913	-	45,246
Pension expense	1,400,159	5,079	(538)	1,509,448	2,914,148

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

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	OP&F	Total
<b>Deferred outflows of resources</b>					
Differences between expected and actual experience	\$ -	\$ -	\$ 3,053	\$ 495,611	\$ 498,664
Changes of assumptions	405,862	4,570	149	321,400	731,981
Changes in employer's proportionate percentage/ difference between employer contributions	292,817	-	-	47,459	340,276
Contributions subsequent to the measurement date	744,935	12,695	13,111	980,547	1,751,288
Total deferred outflows of resources	<u>\$ 1,443,614</u>	<u>\$ 17,265</u>	<u>\$ 16,313</u>	<u>\$ 1,845,017</u>	<u>\$ 3,322,209</u>

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 12 - DEFINED BENEFIT PENSION PLANS - (Continued)**

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	OP&F	Total
<b>Deferred inflows of resources</b>					
Differences between expected and actual experience	\$ 96,076	\$ 10,410	\$ -	\$ 675,258	\$ 781,744
Net difference between projected and actual earnings on pension plan investments	1,515,773	5,751	286	632,497	2,154,307
Changes in employer's proportionate percentage/ difference between employer contributions	5,162	-	-	728,654	733,816
Total deferred inflows of resources	<u>\$ 1,617,011</u>	<u>\$ 16,161</u>	<u>\$ 286</u>	<u>\$ 2,036,409</u>	<u>\$ 3,669,867</u>

\$1,751,288 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	OP&F	Total
Year Ending December 31:					
2021	\$ 26,450	\$ (2,824)	\$ 360	\$ (301,754)	\$ (277,768)
2022	(405,688)	(2,716)	365	(253,123)	(661,162)
2023	62,766	(1,115)	436	132,925	195,012
2024	(601,860)	(3,217)	327	(661,526)	(1,266,276)
2025	-	(597)	390	(88,461)	(88,668)
Thereafter	-	(1,122)	1,038	-	(84)
Total	<u>\$ (918,332)</u>	<u>\$ (11,591)</u>	<u>\$ 2,916</u>	<u>\$ (1,171,939)</u>	<u>\$ (2,098,946)</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.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 12 - DEFINED BENEFIT PENSION PLANS - (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. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions applied to all 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, prepared as of December 31, 2019, are presented below.

Wage inflation	3.25%
Future salary increases, including inflation	3.25% to 10.75% including wage inflation
COLA or ad hoc COLA	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 1.40%, simple through 2020, then 2.15% simple
Investment rate of return	
Current measurement date	7.20%
Prior measurement date	7.20%
Actuarial cost method	Individual entry age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3.00% simple through 2018 then 2.15% simple to 1.40% simple through 2020 the 2.15% simple.

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.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and 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 investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.20% for 2019.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 12 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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 long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

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

**Discount Rate** - The discount rate used to measure the total pension liability/asset was 7.20%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2019 was 7.20%. 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 for the Traditional Pension Plan, Combined Plan and Member-Directed Plan 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/Asset to Changes in the Discount Rate** - The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.20%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
City's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 12,532,744	\$ 7,598,716	\$ 3,163,172
Combined Plan	(26,789)	(44,333)	(56,979)
Member-Directed Plan	(483)	(913)	(1,208)



**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 12 - DEFINED BENEFIT PENSION PLANS - (Continued)**

*Actuarial Assumptions - OP&F*

OP&F's total pension liability as of December 31, 2019, is based on the results of an actuarial valuation date of January 1, 2019, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OP&F's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of the value 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.

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

Valuation date	1/1/19 with actuarial liabilities rolled forward to 12/31/19
Actuarial cost method	Entry age normal
Investment rate of return	8.00%
Projected salary increases	3.75% - 10.50%
Payroll increases	3.25%
Inflation assumptions	2.75% plus productivity increase rate of 0.50%
Cost of living adjustments	3.00% simple; 2.20% simple for increases based on the lesser of the increase in CPI and 3.00%

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

<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 Buck Modified 2016 Improvement Scale.

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

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

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 12 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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 and Guidelines. A forecasted rate of inflation serves as the baseline for the return expected. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes.

Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2019 are summarized below:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return **
Cash and Cash Equivalents	- %	1.00 %
Domestic Equity	16.00	5.40
Non-US Equity	16.00	5.80
Private Markets	8.00	8.00
Core Fixed Income *	23.00	2.70
High Yield Fixed Income	7.00	4.70
Private Credit	5.00	5.50
U.S. Inflation		
Linked Bonds *	17.00	2.50
Master Limited Partnerships	8.00	6.60
Real Assets	8.00	7.40
Private Real Estate	12.00	6.40
Total	<u>120.00 %</u>	

Note: assumptions are geometric.

\* levered 2x

\*\* numbers include 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 the relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.20 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%. 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%. 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%, 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%), or one percentage point higher (9.00%) than the current rate.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 12 - DEFINED BENEFIT PENSION PLANS - (Continued)**

	1% Decrease	Current Discount Rate	1% Increase
City's proportionate share of the net pension liability	\$ 18,146,461	\$ 13,093,013	\$ 8,866,305

**NOTE 13 - DEFINED BENEFIT OPEB PLANS**

***Net OPEB Liability***

See Note 12 for a description of the net OPEB liability.

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

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

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

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing 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, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

## CITY OF STEUBENVILLE, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

#### **NOTE 13 - DEFINED BENEFIT OPEB PLANS - (Continued)**

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, the portion of employer contributions allocated to health care was 0.00% for the Traditional and Combined plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The City's contractually required contribution was \$5,244 for 2020. Of this amount, \$735 is reported as due to other governments.

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

Plan Description - The City contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored healthcare program, a cost-sharing, multiple-employer defined post-employment health care plan administered by a third-party provider. This program is not guaranteed and is subject to change at any time upon action of the Board of Trustees. On January 1, 2019, OP&F implemented a new model for health care. Under this new model, OP&F provides eligible retirees with a fixed stipend earmarked to pay for health care and Medicare Part B reimbursements.

A retiree is eligible for the OP&F health care stipend unless they have access to any other group coverage including employer and retirement coverage. The eligibility of spouses and dependent children could increase the stipend amount. If the spouse or dependents have access to any other group coverage including employer or retirement coverage, they are not eligible for stipend support from OP&F. Even if an OP&F member or their dependents are not eligible for a stipend, they can use the services of the third-party administrator to select and enroll in a plan. The stipend provided by OP&F meets the definition of an Other Post Employment Benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 75.

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

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report may be obtained by visiting the OP&F website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F defined benefit pension plan. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently 19.50% and 24.00% of covered payroll for police and fire employer units, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.50% of covered payroll for police employer units and 24.00% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

The Board of Trustees is authorized to allocate a portion of the total employer contributions for retiree health care benefits. For 2020, the portion of employer contributions allocated to health care was 0.50% 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.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 13 - DEFINED BENEFIT OPEB PLANS - (Continued)**

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

The City's contractually required contribution to OP&F was \$23,260 for 2020. Of this amount, \$3,217 is reported as due to other governments.

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

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

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

	OPERS	OP&F	Total
Proportion of the net OPEB liability prior measurement date	0.03566700%	0.20065000%	
Proportion of the net OPEB liability current measurement date	<u>0.03737900%</u>	<u>0.19435830%</u>	
Change in proportionate share	<u>0.00171200%</u>	<u>-0.00629170%</u>	
Proportionate share of the net OPEB liability	\$ 5,163,011	\$ 1,919,819	\$ 7,082,830
OPEB expense	\$ 648,867	\$ 161,989	\$ 810,856

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 13 - DEFINED BENEFIT OPEB PLANS - (Continued)**

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

	<u>OPERS</u>	<u>OP&amp;F</u>	<u>Total</u>
<b>Deferred outflows of resources</b>			
Differences between expected and actual experience	\$ 138	\$ -	\$ 138
Changes of assumptions	817,248	1,122,401	1,939,649
Changes in employer's proportionate percentage/ difference between employer contributions	151,737	-	151,737
Contributions subsequent to the measurement date	5,244	23,260	28,504
Total deferred outflows of resources	<u>\$ 974,367</u>	<u>\$ 1,145,661</u>	<u>\$ 2,120,028</u>
<b>Deferred inflows of resources</b>			
Differences between expected and actual experience	\$ 472,182	\$ 206,458	\$ 678,640
Net difference between projected and actual earnings on pension plan investments	262,897	88,343	351,240
Changes of assumptions	-	409,143	409,143
Changes in employer's proportionate percentage/ difference between employer contributions	9,552	170,009	179,561
Total deferred inflows of resources	<u>\$ 744,631</u>	<u>\$ 873,953</u>	<u>\$ 1,618,584</u>

\$28,504 reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2021.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 13 - DEFINED BENEFIT OPEB PLANS - (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS	OP&F	Total
2021	\$ 222,123	\$ 41,261	\$ 263,384
2022	114,500	41,263	155,763
2023	209	59,381	59,590
2024	(112,340)	30,813	(81,527)
2025	-	44,162	44,162
Thereafter	-	31,568	31,568
<b>Total</b>	<b>\$ 224,492</b>	<b>\$ 248,448</b>	<b>\$ 472,940</b>

***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 health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25%
Projected Salary Increases, including inflation	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	3.16%
Prior Measurement date	3.96%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	2.75%
Prior Measurement date	3.71%
Health Care Cost Trend Rate	
Current measurement date	10.50% initial, 3.50% ultimate in 2030
Prior Measurement date	10.00%, initial 3.25%, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

**CITY OF STEUBENVILLE, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE 13 - DEFINED BENEFIT OPEB PLANS - (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 above described tables.

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. 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 was 19.70% for 2019.

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



**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 13 - DEFINED BENEFIT OPEB PLANS - (Continued)**

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

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

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

**Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate** - The following table presents the proportionate share of the net OPEB liability calculated using the single discount rate of 3.16%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16%) or one-percentage-point higher (4.16%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
City's proportionate share of the net OPEB liability	\$ 6,756,628	\$ 5,163,011	\$ 3,887,042

**Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate** - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 13 - DEFINED BENEFIT OPEB PLANS - (Continued)**

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50%. 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% in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Trend Rate Assumption</u>	<u>1% Increase</u>
City's proportionate share of the net OPEB liability	\$ 5,010,655	\$ 5,163,011	\$ 5,313,425

***Changes between Measurement Date and Reporting Date***

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

***Actuarial Assumptions - OP&F***

OP&F's total OPEB liability as of December 31, 2019, is based on the results of an actuarial valuation date of January 1, 2019, 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 the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

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

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.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 13 - DEFINED BENEFIT OPEB PLANS - (Continued)**

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

Valuation Date	January 1, 2019, with actuarial liabilities rolled forward to December 31, 2019
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.00%
Projected Salary Increases	3.75% to 10.50%
Payroll Growth	3.25%
Single discount rate:	
Current measurement date	3.56%
Prior measurement date	4.66%
Cost of Living Adjustments	3.00% simple; 2.20% simple for increases based on the lesser of the increase in CPI and 3.00%

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%.

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

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

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

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

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 averaged 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.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 13 - DEFINED BENEFIT OPEB PLANS - (Continued)**

Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2019, are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of Return **</u>
Cash and Cash Equivalents	- %	1.00 %
Domestic Equity	16.00	5.40
Non-US Equity	16.00	5.80
Private Markets	8.00	8.00
Core Fixed Income *	23.00	2.70
High Yield Fixed Income	7.00	4.70
Private Credit	5.00	5.50
U.S. Inflation Linked Bonds *	17.00	2.50
Master Limited Partnerships	8.00	6.60
Real Assets	8.00	7.40
Private Real Estate	12.00	6.40
<b>Total</b>	<b>120.00 %</b>	

Note: assumptions are geometric.

\* levered 2x

\*\* numbers include 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 1.20 times due to the application of leverage in certain fixed income asset classes.

**Discount Rate** - For 2019, the total OPEB liability was calculated using the discount rate of 3.56%. For 2018, the total OPEB liability was calculated using the discount rate of 4.66%. 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 of 8.00%. 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% at December 31, 2019 and 4.13% at December 31, 2018, was blended with the long-term rate of 8.00%, which resulted in a blended discount rate of 3.56% for 2019 and 4.66% for 2018. The municipal bond rate was determined using the Bond Buyers General Obligation 20-year Municipal Bond Index Rate. The OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments until 2034. The long-term expected rate of return on health care investments was applied to projected costs through 2034, and the municipal bond rate was applied to all health care costs after that date.

**Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate** - Net OPEB liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net OPEB liability calculated using the discount rate of 3.56%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.56%), or one percentage point higher (4.56%) than the current rate.

**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 13 - DEFINED BENEFIT OPEB PLANS - (Continued)**

	1% Decrease	Current Discount Rate	1% Increase
City's proportionate share of the net OPEB liability	\$ 2,380,452	\$ 1,919,819	\$ 1,537,065

***Sensitivity of the City's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate*** - The total OPEB liability is based on a medical benefit that is a flat dollar amount; therefore, it is unaffected by a health care cost trend rate. An increase or decrease in the trend rate would have no effect on the total OPEB liability.

**NOTE 14 - BUDGETARY BASIS OF ACCOUNTING**

While the City is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The statement of revenues, expenditures and changes in fund balances - budget and actual (non-GAAP budgetary basis) presented for the general fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are as follows:

1. Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures/expenses and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
3. In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned or committed fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis); and,
4. 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 (as reported in the fund financial statements) to the budgetary basis statements for all governmental funds for which a budgetary basis statement is presented.

<b>Net Change in Fund Balance</b>	
	General
Budget basis	\$ 326,105
Net adjustment for revenue accruals	(445,697)
Net adjustment for expenditure accruals	819,245
Funds budgeted elsewhere	(9,597)
Adjustment for encumbrances	647,066
GAAP basis	\$ 1,337,122

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the unclaimed monies fund, the safety fund and the general reserve fund.

**CITY OF STEUBENVILLE, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE 15 - LANDFILL CLOSURE AND POST-CLOSURE CARE COST**

State and federal laws and regulations require the City to place a final cover on its municipal landfill site and to perform certain maintenance and monitoring functions at the closed landfill site for thirty years after closure. The landfill is no longer being used; however, the final cover as required by State and federal laws has not been placed on the landfill. In an agreement with the Ohio EPA, the City does not have to place a final cover on the landfill unless enough oil and gas royalties are generated to pay for it (see Note 17). Under the terms of the agreement with the Ohio EPA, the City is required to perform certain maintenance and monitoring functions at the landfill through 2034. The estimated liability for the landfill is \$2,151,824. The estimated cost of landfill closure and post-closure care expenses is based on the amount that would be paid if all materials and services required to monitor and maintain the closed landfill were acquired as of December 31, 2020. However, the actual costs of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

**NOTE 16 - CONTINGENCIES**

**A. Grants**

The City receives significant financial assistance from numerous federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2020.

**B. Litigation**

The City has been named in various lawsuits, however, according to the City's legal counsel pending litigation will not have a material effect, if any, on the financial condition of the City.

**NOTE 17 - OIL AND GAS LEASE**

On February 28, 2012, the City entered into an oil and gas lease with Hess Ohio Development, LLC (Hess). The lease gives Hess the right to explore and drill for oil and gas on approximately 111 acres of City land. The City received a one-time nonrefundable payment from Hess in the amount of \$597,256. In addition, the City will receive a 19% royalty on any oil or gas that is recovered from the land. The City recorded the one-time payment in the refuse fund during 2012 and is required to record any future royalty revenue in the refuse fund. During 2020, the refuse fund received \$92,463 in royalties revenue. This revenue is restricted and will be used to pay for expenses incurred in the closing of the City's landfill.

**NOTE 18 - CONDUIT DEBT**

To provide funds to finance the cost of acquiring, constructing, installing and equipping certain hospital facilities and refunding prior debt obligations, the City has issued \$43,930,000 hospital facilities revenue refunding bonds, series 2010 (Trinity Health System Obligated Group). These bonds are special limited obligations of the City, payable solely from and secured by a sublease and pledged receipts. The bonds do not constitute a debt or pledge of the faith and credit of the City and, accordingly, have not been reported in the accompanying financial statements.

At December 31, 2020, hospital facilities revenue refunding bonds outstanding aggregated \$26,665,000.

**CITY OF STEUBENVILLE, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE 19 - TAX ABATEMENTS**

As of December 31, 2020, the City provides tax abatements through the Community Reinvestment Area (CRA) program. This program relates to the abatement of property taxes.

CRA - Under the authority of Ohio Revised Code (ORC) Section 3735.67, the CRA program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. CRA's are areas of land in which property owners can receive tax incentives for investing in real property improvements. Under the CRA program, local governments petition to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing is desired. Once an area is confirmed by the ODSA, local governments may offer real property tax exemptions to taxpayers that invest in that area. Property owners in the CRA can receive temporary tax abatements for renovation of existing structures and new construction in these areas. Property owners apply to the local legislative authority for approval to renovate or construct in the CRA. Upon approval and certification of completion, the amount of the abatement is deducted from the individual or entity's property tax bill.

The City has no "clawback" provisions to recapture abated taxes, however a review board annually evaluates future status of each CRA. The total value of the City's share of taxes abated for 2020 was \$36,262.

**NOTE 20 - OTHER COMMITMENTS**

The City utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the City's commitments for encumbrances in the governmental funds were as follows:

<u>Fund</u>	<u>Year-End Encumbrances</u>
General fund	\$ 518,817
.7% City income tax - street improvement	202,485
Other governmental	<u>379,463</u>
Total	<u>\$ 1,100,765</u>

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**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

**NOTE 21 - 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 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 balance	General	.7% City Income Tax Street Improvement	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	\$ 202,482	\$ -	\$ 52,500	\$ 254,982
Prepays	264,711	2,509	3,056	270,276
Unclaimed monies	<u>27,706</u>	<u>-</u>	<u>-</u>	<u>27,706</u>
Total nonspendable	<u>494,899</u>	<u>2,509</u>	<u>55,556</u>	<u>552,964</u>
Restricted:				
Capital improvements	-	-	8,488	8,488
Street construction, maintenance and repair	-	-	1,305,526	1,305,526
Municipal court improvements	-	-	54,623	54,623
Community development	-	-	107,524	107,524
Court programs	-	-	224,008	224,008
Police and fire programs	-	-	58,272	58,272
Other purposes	<u>-</u>	<u>-</u>	<u>495,366</u>	<u>495,366</u>
Total restricted	<u>-</u>	<u>-</u>	<u>2,253,807</u>	<u>2,253,807</u>
Committed:				
Debt service	-	-	300,485	300,485
Capital improvements	-	-	10,000	10,000
Street construction, maintenance and repair	-	1,955,942	-	1,955,942
Equipment improvement	-	-	191,407	191,407
Recreation purposes	-	-	244,610	244,610
Other purposes	<u>-</u>	<u>-</u>	<u>34,555</u>	<u>34,555</u>
Total committed	<u>-</u>	<u>1,955,942</u>	<u>781,057</u>	<u>2,736,999</u>
Assigned:				
Hospitalization insurance	318,548	-	-	318,548
Other purposes	<u>200,269</u>	<u>-</u>	<u>-</u>	<u>200,269</u>
Total assigned	<u>518,817</u>	<u>-</u>	<u>-</u>	<u>518,817</u>
Unassigned	<u>5,983,875</u>	<u>-</u>	<u>-</u>	<u>5,983,875</u>
Total fund balances	<u>\$ 6,997,591</u>	<u>\$ 1,958,451</u>	<u>\$ 3,090,420</u>	<u>\$ 12,046,462</u>

**NOTE 22 - 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. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the City. The City's investment portfolio and the pension and other employee benefits plan in which the City participate fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the City's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.



REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF STEUBENVILLE, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY/NET PENSION ASSET  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST SEVEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Traditional Plan:</i>				
City's proportion of the net pension liability	0.038444%	0.036598%	0.035669%	0.036927%
City's proportionate share of the net pension liability	\$ 7,598,716	\$ 10,023,450	\$ 5,595,775	\$ 8,385,494
City's covered payroll	\$ 5,318,293	\$ 5,012,371	\$ 4,803,238	\$ 4,846,842
City's proportionate share of the net pension liability as a percentage of its covered payroll	142.88%	199.97%	116.50%	173.01%
Plan fiduciary net position as a percentage of the total pension liability	82.17%	74.70%	84.66%	77.25%
<i>Combined Plan:</i>				
City's proportion of the net pension asset	0.021261%	0.022143%	0.021655%	0.022214%
City's proportionate share of the net pension asset	\$ 44,333	\$ 24,760	\$ 29,479	\$ 12,364
City's covered payroll	\$ 94,643	\$ 94,707	\$ 88,685	\$ 86,475
City's proportionate share of the net pension asset as a percentage of its covered payroll	46.84%	26.14%	33.24%	14.30%
Plan fiduciary net position as a percentage of the total pension asset	145.28%	126.64%	137.28%	116.55%
<i>Member Directed Plan:</i>				
City's proportion of the net pension asset	0.024150%	0.023690%	0.032625%	0.027233%
City's proportionate share of the net pension asset	\$ 913	\$ 540	\$ 1,139	\$ 113
City's covered payroll	\$ 143,560	\$ 135,390	\$ 178,840	\$ 111,917
City's proportionate share of the net pension asset as a percentage of its covered payroll	0.64%	0.40%	0.64%	0.10%
Plan fiduciary net position as a percentage of the total pension asset	118.84%	113.42%	124.46%	103.40%

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the City's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

	<b>2016</b>	<b>2015</b>	<b>2014</b>
	0.038553%	0.038777%	0.038777%
\$	6,677,866	\$ 4,676,940	\$ 4,571,303
\$	4,823,992	\$ 4,755,025	\$ 4,674,669
	138.43%	98.36%	97.79%
	81.08%	86.45%	86.36%
	0.023770%	0.024124%	0.024124%
\$	11,567	\$ 9,288	\$ 2,531
\$	84,508	\$ 88,175	\$ 91,208
	13.69%	10.53%	2.77%
	116.90%	114.83%	104.56%
	0.029321%	n/a	n/a
\$	112	n/a	n/a
\$	163,300	n/a	n/a
	0.07%	n/a	n/a
	103.91%	n/a	n/a

**CITY OF STEUBENVILLE, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY  
OHIO POLICE AND FIRE (OP&F) PENSION FUND

LAST SEVEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
City's proportion of the net pension liability	0.19435830%	0.20065000%	0.20198000%	0.20446700%
City's proportionate share of the net pension liability	\$ 13,093,013	\$ 16,378,342	\$ 12,396,451	\$ 12,950,746
City's covered payroll	\$ 4,563,723	\$ 4,505,505	\$ 4,442,529	\$ 4,422,511
City's proportionate share of the net pension liability as a percentage of its covered payroll	286.89%	363.52%	279.04%	292.84%
Plan fiduciary net position as a percentage of the total pension liability	69.89%	63.07%	70.91%	68.36%

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the City's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>
0.21778200%	0.19982550%	0.19982550%
\$ 14,010,025	\$ 10,351,794	\$ 9,732,129
\$ 4,434,530	\$ 4,230,338	\$ 4,368,467
315.93%	244.70%	222.78%
66.77%	72.20%	73.00%

**CITY OF STEUBENVILLE, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CITY PENSION CONTRIBUTIONS  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 744,935	\$ 744,561	\$ 701,732	\$ 624,421
Contributions in relation to the contractually required contribution	<u>(744,935)</u>	<u>(744,561)</u>	<u>(701,732)</u>	<u>(624,421)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 5,320,964	\$ 5,318,293	\$ 5,012,371	\$ 4,803,238
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	13.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 12,695	\$ 13,250	\$ 13,259	\$ 11,529
Contributions in relation to the contractually required contribution	<u>(12,695)</u>	<u>(13,250)</u>	<u>(13,259)</u>	<u>(11,529)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 90,679	\$ 94,643	\$ 94,707	\$ 88,685
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	13.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 13,111	\$ 14,356	\$ 13,539	\$ 17,884
Contributions in relation to the contractually required contribution	<u>(13,111)</u>	<u>(14,356)</u>	<u>(13,539)</u>	<u>(17,884)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 131,110	\$ 143,560	\$ 135,390	\$ 178,840
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	10.00%

Note: Information prior to 2015 for the City's member directed plan was unavailable.  
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 581,621	\$ 578,879	\$ 570,603	\$ 607,707	\$ 515,295	\$ 533,244
<u>(581,621)</u>	<u>(578,879)</u>	<u>(570,603)</u>	<u>(607,707)</u>	<u>(515,295)</u>	<u>(533,244)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,846,842	\$ 4,823,992	\$ 4,755,025	\$ 4,674,669	\$ 5,152,950	\$ 5,332,440
12.00%	12.00%	12.00%	13.00%	10.00%	10.00%
\$ 10,377	\$ 10,141	\$ 10,581	\$ 11,857	\$ 10,141	\$ 10,301
<u>(10,377)</u>	<u>(10,141)</u>	<u>(10,581)</u>	<u>(11,857)</u>	<u>(10,141)</u>	<u>(10,301)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 86,475	\$ 84,508	\$ 88,175	\$ 91,208	\$ 127,560	\$ 129,572
12.00%	12.00%	12.00%	13.00%	7.95%	7.95%
\$ 13,430	\$ 19,596				
<u>(13,430)</u>	<u>(19,596)</u>				
<u>\$ -</u>	<u>\$ -</u>				
\$ 111,917	\$ 163,300				
12.00%	12.00%				

**CITY OF STEUBENVILLE, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CITY PENSION CONTRIBUTIONS  
OHIO POLICE AND FIRE (OP&F) PENSION FUND

LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Police:</i>				
Contractually required contribution	\$ 475,778	\$ 477,191	\$ 472,955	\$ 460,097
Contributions in relation to the contractually required contribution	<u>(475,778)</u>	<u>(477,191)</u>	<u>(472,955)</u>	<u>(460,097)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 2,504,095	\$ 2,511,532	\$ 2,489,237	\$ 2,421,563
Contributions as a percentage of covered payroll	19.00%	19.00%	19.00%	19.00%
<i>Fire:</i>				
Contractually required contribution	\$ 504,769	\$ 482,265	\$ 473,823	\$ 474,927
Contributions in relation to the contractually required contribution	<u>(504,769)</u>	<u>(482,265)</u>	<u>(473,823)</u>	<u>(474,927)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 2,147,953	\$ 2,052,191	\$ 2,016,268	\$ 2,020,966
Contributions as a percentage of covered payroll	23.50%	23.50%	23.50%	23.50%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION



<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 442,219	\$ 439,244	\$ 417,225	\$ 361,470	\$ 289,845	\$ 297,135
<u>(442,219)</u>	<u>(439,244)</u>	<u>(417,225)</u>	<u>(361,470)</u>	<u>(289,845)</u>	<u>(297,135)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,327,468	\$ 2,311,811	\$ 2,195,921	\$ 2,275,782	\$ 2,273,294	\$ 2,330,471
19.00%	19.00%	19.00%	15.88%	12.75%	12.75%
\$ 492,335	\$ 498,839	\$ 478,088	\$ 426,392	\$ 343,993	\$ 356,041
<u>(492,335)</u>	<u>(498,839)</u>	<u>(478,088)</u>	<u>(426,392)</u>	<u>(343,993)</u>	<u>(356,041)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,095,043	\$ 2,122,719	\$ 2,034,417	\$ 2,091,866	\$ 1,994,162	\$ 2,064,006
23.50%	23.50%	23.50%	20.38%	17.25%	17.25%

**CITY OF STEUBENVILLE, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF  
THE NET OPEB LIABILITY  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST FOUR YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
City's proportion of the net OPEB liability	0.037379%	0.035667%	0.035170%	0.036062%
City's proportionate share of the net OPEB liability	\$ 5,163,011	\$ 4,650,134	\$ 3,819,203	\$ 3,642,341
City's covered payroll	\$ 5,556,496	\$ 5,242,468	\$ 5,070,763	\$ 5,045,234
City's proportionate share of the net OPEB liability as a percentage of its covered payroll	92.92%	88.70%	75.32%	72.19%
Plan fiduciary net position as a percentage of the total OPEB liability	47.80%	46.33%	54.14%	54.05%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the City's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF STEUBENVILLE, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF  
THE NET OPEB LIABILITY  
OHIO POLICE AND FIRE (OP&F) PENSION FUND

LAST FOUR YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
City's proportion of the net OPEB liability	0.19435830%	0.20065000%	0.20198000%	0.20446700%
City's proportionate share of the net OPEB liability	\$ 1,919,819	\$ 1,827,226	\$ 11,443,932	\$ 9,705,589
City's covered payroll	\$ 4,563,723	\$ 4,505,505	\$ 4,442,529	\$ 4,422,511
City's proportionate share of the net OPEB liability as a percentage of its covered payroll	42.07%	40.56%	257.60%	219.46%
Plan fiduciary net position as a percentage of the total OPEB liability	47.08%	46.57%	14.13%	15.96%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the City's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF STEUBENVILLE, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CITY OPEB CONTRIBUTIONS  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 5,244	\$ 5,742	\$ 5,415	\$ 56,072
Contributions in relation to the contractually required contribution	<u>(5,244)</u>	<u>(5,742)</u>	<u>(5,415)</u>	<u>(56,072)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 5,542,753	\$ 5,556,496	\$ 5,242,468	\$ 5,070,763
Contributions as a percentage of covered payroll	0.09%	0.10%	0.10%	1.11%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 105,028	\$ 98,170	\$ 90,090	\$ 47,638	\$ 213,835	\$ 221,137
<u>(105,028)</u>	<u>(98,170)</u>	<u>(90,090)</u>	<u>(47,638)</u>	<u>(213,835)</u>	<u>(221,137)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 5,045,234	\$ 5,071,800	\$ 4,843,200	\$ 4,765,877	\$ 5,280,510	\$ 5,462,012
2.08%	1.94%	1.86%	1.00%	4.05%	4.05%

**CITY OF STEUBENVILLE, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CITY OPEB CONTRIBUTIONS  
OHIO POLICE AND FIRE (OP&F) PENSION FUND

LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Police:</i>				
Contractually required contribution	\$ 12,520	\$ 12,558	\$ 12,446	\$ 12,108
Contributions in relation to the contractually required contribution	<u>(12,520)</u>	<u>(12,558)</u>	<u>(12,446)</u>	<u>(12,108)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 2,504,095	\$ 2,511,532	\$ 2,489,237	\$ 2,421,563
Contributions as a percentage of covered payroll	0.50%	0.50%	0.50%	0.50%
<i>Fire:</i>				
Contractually required contribution	\$ 10,740	\$ 10,261	\$ 10,081	\$ 10,105
Contributions in relation to the contractually required contribution	<u>(10,740)</u>	<u>(10,261)</u>	<u>(10,081)</u>	<u>(10,105)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 2,147,953	\$ 2,052,191	\$ 2,016,268	\$ 2,020,966
Contributions as a percentage of covered payroll	0.50%	0.50%	0.50%	0.50%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 11,637	\$ 11,871	\$ 10,987	\$ 79,652	\$ 151,859	\$ 157,307
<u>(11,637)</u>	<u>(11,871)</u>	<u>(10,987)</u>	<u>(79,652)</u>	<u>(151,859)</u>	<u>(157,307)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,327,468	\$ 2,311,811	\$ 2,195,921	\$ 2,275,782	\$ 2,273,294	\$ 2,330,471
0.50%	0.51%	0.50%	3.50%	6.68%	6.75%
\$ 10,475	\$ 10,614	\$ 10,172	\$ 73,456	\$ 134,606	\$ 139,320
<u>(10,475)</u>	<u>(10,614)</u>	<u>(10,172)</u>	<u>(73,456)</u>	<u>(134,606)</u>	<u>(139,320)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 2,095,043	\$ 2,122,719	\$ 2,034,417	\$ 2,091,866	\$ 1,994,162	\$ 2,064,006
0.50%	0.50%	0.50%	3.51%	6.75%	6.75%

CITY OF STEUBENVILLE, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2020

PENSION

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*OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

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

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018. For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%. There were no changes in assumptions for 2020.

OHIO POLICE AND FIRE (OP&F) PENSION FUND

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

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2017. For 2018, the following were the most significant changes of assumptions that affected the total pension since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.50% down to 8.00%, (b) changing the future salary increases from a range of 4.25%-11.00% to 3.75%-10.50%, (c) reduction in payroll increases from 3.75% down to 3.25%, (d) reduction in inflation assumptions from 3.25% down to 2.75% and (e) Cost of Living Adjustments (COLA) were reduced from 2.60% and 3.00% simple to 2.20% and 3.00% simple. There were no changes in assumptions for 2019-2020.

(Continued)



**CITY OF STEUBENVILLE, OHIO**

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2020

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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*OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2017-2020.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029. For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.00%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.

OHIO POLICE AND FIRE (OP&F) PENSION FUND

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2017-2018. For 2019, OP&F changed its retiree health care model from a self-insured health care plan to a stipend-based health care model. There were no changes in benefit terms for 2020.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) DROP interest rate was reduced from 4.50% to 4.00%, (b) CPI-based COLA was reduced from 2.60% to 2.20%, (c) investment rate of return was reduced from 8.25% to 8.00%, (d) salary increases were reduced from 3.75% to 3.25% and (e) payroll growth was reduced from 3.75% to 3.25%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.24% up to 4.66%. For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 4.66% up to 3.56%.

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COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES

**CITY OF STEUBENVILLE, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**GENERAL FUND**

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

**FUNDS INCLUDED IN THE GENERAL FUND**

The following funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis):

***Unclaimed Monies Fund***

This fund accounts for uncashed checks issued by the City.

***Safety Fund***

This fund accounts for monies and grants used for programs and equipment to prevent employee injuries and maintain a reasonable workers' compensation rate.

***General Reserve Fund***

This fund accounts for monies set-aside by the City for future expenses.

**MAJOR CAPITAL PROJECTS FUND**

***.7% City Income Tax - Street Improvement Fund***

This fund accounts for income tax revenue committed for, and Ohio Department of Transportation grants restricted for, improvement of the streets within the City.

**NONMAJOR SPECIAL REVENUE FUNDS**

The special revenue funds are used to account for all specific financial resources (other than major capital projects) that are restricted or committed for specified expenditure purposes. The following are the special revenue funds which the City operates:

***Street Maintenance and Repair Fund***

This fund accounts for the portion of State gasoline tax and motor vehicle registration fees designated for the maintenance of the streets within the City.

***State Highway Improvement Fund***

This fund accounts for the portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of State highways within the City.

***Litter Fund***

This fund accounts for grants for litter prevention.

***Hotel/Motel Tax Fund***

This fund accounts for hotel occupancy taxes levied for operation of the Steubenville Convention and Visitors Bureau.

***Improvement Bond Escrow Fund***

This fund accounts for miscellaneous escrow funds.

***Floto Historical Site Fund***

This fund accounts for money held to improve a historical site in Steubenville.

***Demolition Bond Trust Fund***

This fund accounts for bond payments posted by contractors who are demolishing buildings within the City. The funds are returned to the contractor upon faithful performance.

**CITY OF STEUBENVILLE, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

**NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

***Indigent Drivers Fund***

This fund accounts for fees and fines to be used as payment of the cost of attendance at an alcohol and drug addiction treatment program.

***Enforcement and Education Fund***

This fund accounts for grant monies received from DUI arrests to be used for enforcement and education and for DUI housing reimbursements pursuant to Ohio Revised Code Section 4511.191.

***Law Enforcement Trust Fund***

This fund accounts for monies received from Federal Law Enforcement agencies designated for law enforcement purposes.

***South End Economic Development Fund***

This fund accounts for designated funds for the development of the South End of Downtown Steubenville.

***Property Maintenance Code Enforcement Fund***

This fund accounts for fines and forfeitures used to pay for property maintenance expenses and dilapidated property demolitions.

***Drug Dog Fund***

This fund accounts for monies received to purchase a drug dog and to cover expenses relating to the drug dog.

***Summer Food Program Fund***

This fund accounts for federal grants to provide meals to school-aged children during summer months.

***Special Assessments Fund***

This fund accounts for special assessments charged to property owners for City services.

***Municipal Court Special Project Fund - Probation***

This fund accounts for fees used to offset expenses of the Municipal Court Probation Department, including staff salaries, equipment and facilities.

***Motor Vehicle License Tax Fund***

This fund accounts for fees from license plates to be used for street improvements within the City.

***Zoning and Planning Fund***

This fund accounts for fees paid by residents applying for a zoning permit.

***Police Education Trust Fund***

This fund accounts for monies designated to be used for police training and education.

***Special Projects Fund***

This fund accounts for the proceeds of the \$10 increase in municipal court criminal/traffic court costs.

***IDIAM Court Fund***

The Indigent Driver's Interlock and Monitoring (IDIAM) fund is used to account for court costs and fines in funding Interlock and SCRAM.

***Court Community Correction Act Grant Fund***

This fund accounts for all activity associated with the Court Community Corrections Act State Grant. The purpose of this grant is to provide community service, treatment, and house arrest as an alternative to jail time. The State grant is a complement to the Federal Stimulus Grant.

***Fiber Infrastructure Fund***

A fund used to account for rental income that has been committed by City Council for fiber infrastructure.

**CITY OF STEUBENVILLE, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**

***Food Fund***

This fund accounts for license fees from local food service vendors.

***EPSDT Fund***

This fund accounts for State monies designated for use in the health department.

***Mears Relief Fund***

This fund accounts for monies bequeathed to the City in 1871, held in a certificate of deposit, with interest payable to non-profit organizations.

***Community Development Fund***

This fund accounts for monies received from Community Development Block Grant (CDBG) projects.

***CDP - Revolving Loan Fund***

This fund accounts for monies loaned to local businesses for economic development purposes.

***CHIP Loan Fund***

This fund accounts for federal grant monies for first-time homebuyers and home rehabilitation projects.

***Municipal Court Special Projects Fund***

This fund accounts for fees used to offset expenses of the Municipal Court, including staff salaries, equipment and facilities.

***Mentoring Fund***

This fund accounts for a federal grant designed to mentor kids ages 9-13. Funds can be used for staff, group outings, program meetings and activities, recognition and incentives.

***Fire Damage Removal Fund***

This fund accounts for monies deposited with the City in escrow until proper completion of work on fire damaged buildings.

***Zoning and Rezoning Fund***

This fund accounts for monies paid by residents or businesses applying for zoning or rezoning of their property.

***Coronavirus Relief Fund***

To account for monies received from the Federal government to provide relief to the City to combat the Coronavirus pandemic.

***CDBG CARES Act Fund***

This fund accounts for supplemental funding received from the Federal government through the Coronavirus Aid, Relief, and Economic Security (CARES) Act for CDBG projects.

**NONMAJOR DEBT SERVICE FUND**

The debt service fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

***General Bond Retirement Fund***

This fund accounts for the resources that are used for the payment of principal, interest, and other fiscal charges on general obligation debt.

**CITY OF STEUBENVILLE, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**NONMAJOR CAPITAL PROJECTS FUNDS**

The capital projects funds are used 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. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

***General Capital Improvement Fund***

This fund accounts for the acquisition and construction of major capital improvements other than those financed by proprietary funds.

***Municipal Court Improvement Fund***

This fund accounts for fines and forfeitures restricted for municipal court improvements.

***.7% City Income Tax - Equipment Improvement Fund***

This fund accounts for income tax revenue committed for purchases of new equipment for City departments.

***.7% City Income Tax - Recreation Improvement Fund***

This fund accounts for income tax revenue committed for improvement of the City's parks and recreational facilities.

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Municipal income taxes . . . . .	\$ 10,243,500	\$ 9,363,750	\$ 9,401,551	\$ 37,801
Property and other taxes . . . . .	1,233,300	1,266,864	1,252,981	(13,883)
Charges for services . . . . .	47,400	10,550	46,419	35,869
Licenses and permits. . . . .	661,200	562,850	586,906	24,056
Fines and forfeitures. . . . .	359,000	255,000	245,925	(9,075)
Intergovernmental . . . . .	901,000	861,537	817,895	(43,642)
Investment income . . . . .	267,600	52,700	51,161	(1,539)
Rental income. . . . .	72,300	72,300	75,708	3,408
Contributions and donations. . . . .	6,000	975	975	-
Other. . . . .	732,400	2,505,878	2,453,092	(52,786)
<b>Total revenues. . . . .</b>	<b>14,523,700</b>	<b>14,952,404</b>	<b>14,932,613</b>	<b>(19,791)</b>
<b>Expenditures:</b>				
Current:				
General government				
Mayor				
Personal services. . . . .	32,307	32,218	31,964	254
Maintenance and operations. . . . .	2,668	1,766	1,521	245
<b>Total mayor . . . . .</b>	<b>34,975</b>	<b>33,984</b>	<b>33,485</b>	<b>499</b>
Finance				
Personal services. . . . .	235,161	187,820	186,457	1,363
Maintenance and operations. . . . .	10,575	5,319	4,747	572
<b>Total finance. . . . .</b>	<b>245,736</b>	<b>193,139</b>	<b>191,204</b>	<b>1,935</b>
Law director				
Personal services. . . . .	180,227	132,776	131,887	889
Contractual services . . . . .	68,773	64,805	64,806	(1)
Maintenance and operations . . . . .	90,627	61,924	59,362	2,562
<b>Total law director . . . . .</b>	<b>339,627</b>	<b>259,505</b>	<b>256,055</b>	<b>3,450</b>
Civil service				
Maintenance and operations . . . . .	20,409	20,524	19,119	1,405
<b>Total civil service . . . . .</b>	<b>20,409</b>	<b>20,524</b>	<b>19,119</b>	<b>1,405</b>
Central purchasing				
Personal services. . . . .	2,675,305	2,686,833	2,591,081	95,752
Maintenance and operations. . . . .	424,006	581,868	553,887	27,981
Capital outlay . . . . .	-	2,000	2,000	-
Other. . . . .	419,150	472,595	415,395	57,200
<b>Total central purchasing . . . . .</b>	<b>3,518,461</b>	<b>3,743,296</b>	<b>3,562,363</b>	<b>180,933</b>
City manager				
Personal services. . . . .	189,506	186,664	186,007	657
Maintenance and operations . . . . .	10,404	7,175	6,904	271
<b>Total city manager . . . . .</b>	<b>199,910</b>	<b>193,839</b>	<b>192,911</b>	<b>928</b>

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**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
City buildings				
Maintenance and operations . . . . .	\$ 145,203	\$ 129,881	\$ 119,467	\$ 10,414
Capital outlay . . . . .	-	102,339	96,430	5,909
Total city buildings . . . . .	145,203	232,220	215,897	16,323
Council				
Personal services. . . . .	88,915	87,289	86,839	450
Maintenance and operations . . . . .	1,550	698	429	269
Total council . . . . .	90,465	87,987	87,268	719
Municipal court				
Personal services. . . . .	474,639	476,182	474,715	1,467
Maintenance and operations . . . . .	107,675	89,440	80,776	8,664
Total municipal court . . . . .	582,314	565,622	555,491	10,131
Building department				
Personal services. . . . .	358,953	354,803	352,254	2,549
Contractual services . . . . .	29,700	21,615	20,615	1,000
Maintenance and operations . . . . .	209,196	95,421	93,860	1,561
Total building department . . . . .	597,849	471,839	466,729	5,110
Total general government. . . . .	5,774,949	5,801,955	5,580,522	221,433
Police				
Personal services. . . . .	3,632,552	3,720,173	3,666,876	53,297
Maintenance and operations . . . . .	282,672	287,648	266,022	21,626
Other . . . . .	200	175	175	-
Total police . . . . .	3,915,424	4,007,996	3,933,073	74,923
Fire				
Personal services. . . . .	2,907,166	3,035,459	3,084,948	(49,489)
Maintenance and operations . . . . .	145,272	147,940	140,945	6,995
Total fire. . . . .	3,052,438	3,183,399	3,225,893	(42,494)
Electrical				
Personal services. . . . .	118,285	113,909	112,570	1,339
Maintenance and operations . . . . .	18,413	16,407	15,384	1,023
Total electrical . . . . .	136,698	130,316	127,954	2,362
Total security of persons and property. . . . .	7,104,560	7,321,711	7,286,920	34,791

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**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public health and welfare				
Health administration				
Personal services. . . . .	\$ -	\$ 716	\$ 716	\$ -
Contractual services . . . . .	88,000	88,000	86,499	1,501
Total health administration. . . . .	88,000	88,716	87,215	1,501
Assistance to the needy				
Other. . . . .	18,000	16,800	13,500	3,300
Total assistance to the needy. . . . .	18,000	16,800	13,500	3,300
Total public health and welfare. . . . .	106,000	105,516	100,715	4,801
Transportation				
Street department				
Personal services. . . . .	953,537	760,044	741,758	18,286
Maintenance and operations . . . . .	11,166	8,167	7,853	314
Total street department. . . . .	964,703	768,211	749,611	18,600
Lighting				
Maintenance and operations . . . . .	345,840	345,763	334,317	11,446
Total lighting. . . . .	345,840	345,763	334,317	11,446
Total transportation . . . . .	1,310,543	1,113,974	1,083,928	30,046
Community environment				
Planning				
Personal services. . . . .	80,388	79,707	79,049	658
Maintenance and operations . . . . .	13,433	11,922	11,069	853
Total planning. . . . .	93,821	91,629	90,118	1,511
Total community environment . . . . .	93,821	91,629	90,118	1,511
Leisure time activity				
Recreation-parks				
Personal services. . . . .	234,030	159,025	156,854	2,171
Maintenance and operations . . . . .	66,694	67,533	62,840	4,693
Total recreation-parks . . . . .	300,724	226,558	219,694	6,864
Recreation-pools				
Personal services. . . . .	24,024	172	172	-
Maintenance and operations . . . . .	16,700	7,699	6,731	968
Total recreation-pools . . . . .	40,724	7,871	6,903	968

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**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Recreation-indoors				
Personal services. . . . .	\$ 51,913	\$ 18,556	\$ 17,700	\$ 856
Maintenance and operations . . . . .	65,251	56,142	51,978	4,164
Total recreation-indoors. . . . .	<u>117,164</u>	<u>74,698</u>	<u>69,678</u>	<u>5,020</u>
Recreation-administration				
Personal services. . . . .	81,993	79,152	78,594	558
Maintenance and operations . . . . .	18,560	18,668	15,396	3,272
Total recreation-administration . . . . .	<u>100,553</u>	<u>97,820</u>	<u>93,990</u>	<u>3,830</u>
Community celebrations				
Maintenance and operations . . . . .	23,600	19,234	18,440	794
Total community celebrations . . . . .	<u>23,600</u>	<u>19,234</u>	<u>18,440</u>	<u>794</u>
Total leisure time activity. . . . .	<u>582,765</u>	<u>426,181</u>	<u>408,705</u>	<u>17,476</u>
Debt service:				
Principal retirement. . . . .	20,000	20,000	20,000	-
Interest and fiscal charges. . . . .	35,600	35,600	35,600	-
Total debt service. . . . .	<u>55,600</u>	<u>55,600</u>	<u>55,600</u>	<u>-</u>
Total expenditures. . . . .	<u>15,028,238</u>	<u>14,916,566</u>	<u>14,606,508</u>	<u>310,058</u>
Net change in fund balance. . . . .	(504,538)	35,838	326,105	290,267
<b>Fund balance at beginning of year . . . . .</b>	4,021,866	4,021,866	4,021,866	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>544,564</u>	<u>544,564</u>	<u>544,564</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 4,061,892</u>	<u>\$ 4,602,268</u>	<u>\$ 4,892,535</u>	<u>\$ 290,267</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 UNCLAIMED MONIES FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other. . . . .	\$ 7,200	\$ 1,512	\$ 2,581	\$ 1,069
<b>Total revenues . . . . .</b>	<u>7,200</u>	<u>1,512</u>	<u>2,581</u>	<u>1,069</u>
<b>Expenditures:</b>				
Current:				
General government				
Unclaimed monies				
Maintenance and operations . . . . .	7,200	874	874	-
<b>Total expenditures . . . . .</b>	<u>7,200</u>	<u>874</u>	<u>874</u>	<u>-</u>
<b>Net change in fund balance . . . . .</b>	-	638	1,707	1,069
<b>Fund balance at beginning of year. . . . .</b>	<u>25,999</u>	<u>25,999</u>	<u>25,999</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 25,999</u>	<u>\$ 26,637</u>	<u>\$ 27,706</u>	<u>\$ 1,069</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SAFETY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
General government				
Safety				
Maintenance and operations . . . . .	\$ 7,372	\$ 12,671	\$ 12,671	\$ -
Total expenditures . . . . .	<u>7,372</u>	<u>12,671</u>	<u>12,671</u>	<u>-</u>
Net change in fund balance. . . . .	(7,372)	(12,671)	(12,671)	-
<b>Fund balance at beginning of year . . . . .</b>	5,299	5,299	5,299	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>7,372</u>	<u>7,372</u>	<u>7,372</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 5,299</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL RESERVE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ -</u></u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 .7% CITY INCOME TAX - STREET IMPROVEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Municipal income taxes . . . . .	\$ 756,500	\$ 736,250	\$ 737,121	\$ 871
Charges for services . . . . .	500	259	259	-
Licenses and permits. . . . .	80,000	10,000	10,573	573
Intergovernmental . . . . .	973,500	991,481	1,103,787	112,306
Contributions and donations . . . . .	-	10,000	10,000	-
Other. . . . .	4,000	4,873	13,104	8,231
<b>Total revenues . . . . .</b>	<u>1,814,500</u>	<u>1,752,863</u>	<u>1,874,844</u>	<u>121,981</u>
<b>Expenditures:</b>				
Capital outlay				
Street department				
Personal services . . . . .	271,974	250,986	245,727	5,259
Maintenance and operations. . . . .	26,350	115,590	196,687	(81,097)
Capital outlay. . . . .	2,041,941	1,755,841	1,571,919	183,922
Other. . . . .	32,110	37,035	33,082	3,953
<b>Total capital outlay . . . . .</b>	<u>2,372,375</u>	<u>2,159,452</u>	<u>2,047,415</u>	<u>112,037</u>
Debt service:				
Principal retirement. . . . .	83,864	87,254	84,395	2,859
Interest and fiscal charges. . . . .	15,236	15,152	14,703	449
<b>Total debt service. . . . .</b>	<u>99,100</u>	<u>102,406</u>	<u>99,098</u>	<u>3,308</u>
<b>Total expenditures. . . . .</b>	<u>2,471,475</u>	<u>2,261,858</u>	<u>2,146,513</u>	<u>115,345</u>
Net change in fund balance . . . . .	(656,975)	(508,995)	(271,669)	237,326
<b>Fund balance at beginning of year . . . . .</b>	1,597,696	1,597,696	1,597,696	-
<b>Prior year encumbrances appropriated . .</b>	<u>402,131</u>	<u>402,131</u>	<u>402,131</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,342,852</u>	<u>\$ 1,490,832</u>	<u>\$ 1,728,158</u>	<u>\$ 237,326</u>

**CITY OF STEUBENVILLE, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2020

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Fund</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . .	\$ 2,174,868	\$ 300,485	\$ 574,361	\$ 3,049,714
Receivables (net of allowances of uncollectibles):				
Income taxes . . . . .	-	-	84,879	84,879
Real and other taxes . . . . .	6,978	260,705	-	267,683
Special assessments . . . . .	92,757	-	-	92,757
Due from other governments . . . . .	2,116,668	13,595	10,000	2,140,263
Prepayments . . . . .	3,056	-	-	3,056
Materials and supplies inventory . . . . .	52,500	-	-	52,500
Total assets . . . . .	<u>\$ 4,446,827</u>	<u>\$ 574,785</u>	<u>\$ 669,240</u>	<u>\$ 5,690,852</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 174,236	\$ -	\$ 74,600	\$ 248,836
Contracts payable . . . . .	-	-	1,277	1,277
Accrued wages and benefits . . . . .	1,326	-	-	1,326
Due to other governments . . . . .	3,271	-	-	3,271
Total liabilities . . . . .	<u>178,833</u>	<u>-</u>	<u>75,877</u>	<u>254,710</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next year. . . . .	-	226,210	-	226,210
Delinquent property tax revenue not available. . .	-	34,495	-	34,495
Special assessments revenue not available. . . . .	92,757	-	-	92,757
Income tax revenue not available. . . . .	-	-	84,879	84,879
Intergovernmental revenue not available. . . . .	1,893,786	13,595	-	1,907,381
Total deferred inflows of resources . . . . .	<u>1,986,543</u>	<u>274,300</u>	<u>84,879</u>	<u>2,345,722</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	55,556	-	-	55,556
Restricted . . . . .	2,190,696	-	63,111	2,253,807
Committed . . . . .	35,199	300,485	445,373	781,057
Total fund balances. . . . .	<u>2,281,451</u>	<u>300,485</u>	<u>508,484</u>	<u>3,090,420</u>
Total liabilities, deferred inflows of resources and fund balances. . . . .	<u>\$ 4,446,827</u>	<u>\$ 574,785</u>	<u>\$ 669,240</u>	<u>\$ 5,690,852</u>



**CITY OF STEUBENVILLE, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Fund</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Municipal income taxes . . . . .	\$ -	\$ -	\$ 400,000	\$ 400,000
Property and other taxes . . . . .	129,017	226,227	-	355,244
Licenses and permits . . . . .	5,450	-	-	5,450
Fines and forfeitures . . . . .	80,481	-	21,129	101,610
Intergovernmental . . . . .	3,596,726	27,156	284,604	3,908,486
Special assessments . . . . .	97,041	-	-	97,041
Investment income . . . . .	4,981	-	-	4,981
Contributions and donations . . . . .	12,700	-	-	12,700
Other . . . . .	105,642	-	23,590	129,232
Total revenues . . . . .	<u>4,032,038</u>	<u>253,383</u>	<u>729,323</u>	<u>5,014,744</u>
<b>Expenditures:</b>				
Current:				
General government . . . . .	595,587	5,852	28,548	629,987
Security of persons and property . . . . .	1,462,509	-	-	1,462,509
Public health and welfare . . . . .	96	-	-	96
Transportation . . . . .	789,486	-	-	789,486
Community environment . . . . .	446,300	-	-	446,300
Leisure time activity . . . . .	31,656	-	-	31,656
Capital outlay . . . . .	454,376	-	1,209,349	1,663,725
Debt service:				
Principal retirement . . . . .	-	17,689	-	17,689
Interest and fiscal charges . . . . .	-	131,694	-	131,694
Payment of accreted interest on CABs . . . . .	-	77,311	-	77,311
Total expenditures . . . . .	<u>3,780,010</u>	<u>232,546</u>	<u>1,237,897</u>	<u>5,250,453</u>
Net change in fund balances . . . . .	252,028	20,837	(508,574)	(235,709)
<b>Fund balances at beginning of year . . . . .</b>	<u>2,029,423</u>	<u>279,648</u>	<u>1,017,058</u>	<u>3,326,129</u>
<b>Fund balances at end of year . . . . .</b>	<u>\$ 2,281,451</u>	<u>\$ 300,485</u>	<u>\$ 508,484</u>	<u>\$ 3,090,420</u>

**CITY OF STEUBENVILLE, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2020

	<u>Street Maintenance and Repair</u>	<u>State Highway Improvement</u>	<u>Litter</u>	<u>Hotel/Motel Tax</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 825,585	\$ 210,900	\$ 4,771	\$ -
Receivables (net of allowances of uncollectibles):				
Real and other taxes . . . . .	-	-	-	6,978
Special assessments . . . . .	-	-	-	-
Due from other governments . . . . .	374,367	30,355	-	-
Prepayments . . . . .	-	-	-	-
Materials and supplies inventory . . . . .	52,500	-	-	-
Total assets . . . . .	<u>\$ 1,252,452</u>	<u>\$ 241,255</u>	<u>\$ 4,771</u>	<u>\$ 6,978</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 8,901	\$ -	\$ -	\$ -
Accrued wages and benefits . . . . .	-	-	-	-
Due to other governments . . . . .	-	-	-	-
Total liabilities . . . . .	<u>8,901</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Special assessments revenue not available. . . . .	-	-	-	-
Intergovernmental revenue not available. . . . .	310,921	25,211	-	-
Total deferred inflows of resources . . . . .	<u>310,921</u>	<u>25,211</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	52,500	-	-	-
Restricted . . . . .	880,130	216,044	4,771	6,978
Committed . . . . .	-	-	-	-
Total fund balances . . . . .	<u>932,630</u>	<u>216,044</u>	<u>4,771</u>	<u>6,978</u>
Total liabilities, deferred inflows of resources and fund balances. . . . .	<u>\$ 1,252,452</u>	<u>\$ 241,255</u>	<u>\$ 4,771</u>	<u>\$ 6,978</u>

<b>Improvement Bond Escrow</b>	<b>Floto Historical Site</b>	<b>Indigent Drivers</b>	<b>Enforcement and Education</b>	<b>Law Enforcement Trust</b>	<b>South End Economic Development</b>
\$ 8,000	\$ 1,510	\$ 45,447	\$ 36,408	\$ 44,389	\$ 967
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 8,000</u>	<u>\$ 1,510</u>	<u>\$ 45,447</u>	<u>\$ 36,408</u>	<u>\$ 44,389</u>	<u>\$ 967</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,600	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,600	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,000	1,510	45,447	36,408	42,789	967
-	-	-	-	-	-
<u>8,000</u>	<u>1,510</u>	<u>45,447</u>	<u>36,408</u>	<u>42,789</u>	<u>967</u>
<u>\$ 8,000</u>	<u>\$ 1,510</u>	<u>\$ 45,447</u>	<u>\$ 36,408</u>	<u>\$ 44,389</u>	<u>\$ 967</u>

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**CITY OF STEUBENVILLE, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2020

	<b>Property Maintenance Code Enforcement</b>	<b>Drug Dog</b>	<b>Summer Food Program</b>	<b>Special Assessments</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 17,193	\$ 13,296	\$ 644	\$ 194,326
Receivables (net of allowances of uncollectibles):				
Real and other taxes . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	92,757
Due from other governments . . . . .	-	-	-	-
Prepayments . . . . .	-	-	-	-
Materials and supplies inventory . . . . .	-	-	-	-
Total assets . . . . .	<u>\$ 17,193</u>	<u>\$ 13,296</u>	<u>\$ 644</u>	<u>\$ 287,083</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits . . . . .	-	-	-	-
Due to other governments . . . . .	-	-	-	-
Total liabilities . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Special assessments revenue not available. . . . .	-	-	-	92,757
Intergovernmental revenue not available. . . . .	-	-	-	-
Total deferred inflows of resources . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,757</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	-	-	-	-
Restricted . . . . .	-	13,296	-	194,326
Committed . . . . .	17,193	-	644	-
Total fund balances . . . . .	<u>17,193</u>	<u>13,296</u>	<u>644</u>	<u>194,326</u>
Total liabilities, deferred inflows of resources and fund balances. . . . .	<u>\$ 17,193</u>	<u>\$ 13,296</u>	<u>\$ 644</u>	<u>\$ 287,083</u>

<b>Municipal Court Special Project - Probation</b>	<b>Motor Vehicle License Tax</b>	<b>Zoning and Planning</b>	<b>Police Education Trust</b>	<b>Special Projects</b>	<b>IDIAM Court</b>
\$ 28,156	\$ 204,335	\$ 2,117	\$ 15,483	\$ 31,144	\$ 45,290
-	-	-	-	-	-
-	-	-	-	-	-
-	5,017	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 28,156</u>	<u>\$ 209,352</u>	<u>\$ 2,117</u>	<u>\$ 15,483</u>	<u>\$ 31,144</u>	<u>\$ 45,290</u>
\$ 2,336	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,820	209,352	-	15,483	31,144	45,290
-	-	2,117	-	-	-
<u>25,820</u>	<u>209,352</u>	<u>2,117</u>	<u>15,483</u>	<u>31,144</u>	<u>45,290</u>
<u>\$ 28,156</u>	<u>\$ 209,352</u>	<u>\$ 2,117</u>	<u>\$ 15,483</u>	<u>\$ 31,144</u>	<u>\$ 45,290</u>

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**CITY OF STEUBENVILLE, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2020

	<b>Court Community Correction Act Grant</b>	<b>Fiber Infrastructure</b>	<b>Mears Relief</b>	<b>Community Development</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 19	\$ 4,700	\$ 10,000	\$ 21,570
Receivables (net of allowances of uncollectibles):				
Real and other taxes . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Due from other governments . . . . .	45,000	-	-	917,268
Prepayments . . . . .	939	-	-	1,601
Materials and supplies inventory . . . . .	-	-	-	-
Total assets . . . . .	<u>\$ 45,958</u>	<u>\$ 4,700</u>	<u>\$ 10,000</u>	<u>\$ 940,439</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 3	\$ -	\$ -	\$ 332
Accrued wages and benefits . . . . .	451	-	-	736
Due to other governments . . . . .	1,036	-	-	1,922
Total liabilities . . . . .	<u>1,490</u>	<u>-</u>	<u>-</u>	<u>2,990</u>
<b>Deferred inflows of resources:</b>				
Special assessments revenue not available. . . . .	-	-	-	-
Intergovernmental revenue not available. . . . .	22,500	-	-	907,098
Total deferred inflows of resources . . . . .	<u>22,500</u>	<u>-</u>	<u>-</u>	<u>907,098</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	939	-	-	1,601
Restricted . . . . .	21,029	-	10,000	28,750
Committed . . . . .	-	4,700	-	-
Total fund balances . . . . .	<u>21,968</u>	<u>4,700</u>	<u>10,000</u>	<u>30,351</u>
Total liabilities, deferred inflows of resources and fund balances. . . . .	<u>\$ 45,958</u>	<u>\$ 4,700</u>	<u>\$ 10,000</u>	<u>\$ 940,439</u>

<u>CDP - Revolving Loan</u>	<u>CHIP Loan</u>	<u>Municipal Court Special Projects</u>	<u>Mentoring</u>	<u>Fire Damage Removal</u>	<u>Zoning and Rezoning</u>
\$ 10,952	\$ 46,217	\$ 101,440	\$ 27,209	\$ 40,883	\$ 10,592
-	-	-	-	-	-
-	-	-	-	-	-
-	233,120	-	50,000	-	-
-	-	-	516	-	-
-	-	-	-	-	-
<u>\$ 10,952</u>	<u>\$ 279,337</u>	<u>\$ 101,440</u>	<u>\$ 77,725</u>	<u>\$ 40,883</u>	<u>\$ 10,592</u>
\$ -	\$ -	\$ 715	\$ -	\$ -	\$ 47
-	-	-	139	-	-
-	-	-	313	-	-
-	-	715	452	-	47
-	-	-	-	-	-
-	233,120	-	50,000	-	-
-	233,120	-	50,000	-	-
-	-	-	516	-	-
10,952	46,217	100,725	26,757	40,883	-
-	-	-	-	-	10,545
<u>10,952</u>	<u>46,217</u>	<u>100,725</u>	<u>27,273</u>	<u>40,883</u>	<u>10,545</u>
<u>\$ 10,952</u>	<u>\$ 279,337</u>	<u>\$ 101,440</u>	<u>\$ 77,725</u>	<u>\$ 40,883</u>	<u>\$ 10,592</u>

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**CITY OF STEUBENVILLE, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)  
DECEMBER 31, 2020

	<u>Coronavirus Relief</u>	<u>CDBG CARES Act</u>	<u>Total Nonmajor Special Revenue Funds</u>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 171,325	\$ -	\$ 2,174,868
Receivables (net of allowances of uncollectibles):			
Real and other taxes . . . . .	-	-	6,978
Special assessments . . . . .	-	-	92,757
Due from other governments . . . . .	-	461,541	2,116,668
Prepayments . . . . .	-	-	3,056
Materials and supplies inventory . . . . .	-	-	52,500
Total assets . . . . .	<u>\$ 171,325</u>	<u>\$ 461,541</u>	<u>\$ 4,446,827</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 65,302	\$ 95,000	\$ 174,236
Accrued wages and benefits . . . . .	-	-	1,326
Due to other governments . . . . .	-	-	3,271
Total liabilities . . . . .	<u>65,302</u>	<u>95,000</u>	<u>178,833</u>
<b>Deferred inflows of resources:</b>			
Special assessments revenue not available. . . . .	-	-	92,757
Intergovernmental revenue not available. . . . .	-	344,936	1,893,786
Total deferred inflows of resources . . . . .	<u>-</u>	<u>344,936</u>	<u>1,986,543</u>
<b>Fund balances:</b>			
Nonspendable . . . . .	-	-	55,556
Restricted . . . . .	106,023	21,605	2,190,696
Committed . . . . .	-	-	35,199
Total fund balances . . . . .	<u>106,023</u>	<u>21,605</u>	<u>2,281,451</u>
Total liabilities, deferred inflows of resources and fund balances. . . . .	<u>\$ 171,325</u>	<u>\$ 461,541</u>	<u>\$ 4,446,827</u>



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**CITY OF STEUBENVILLE, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<b>Street Maintenance and Repair</b>	<b>State Highway Improvement</b>	<b>Litter</b>	<b>Hotel/Motel Tax</b>
<b>Revenues:</b>				
Property and other taxes . . . . .	\$ -	\$ -	\$ -	\$ 129,017
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	769,409	62,385	-	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	3,996	984	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	-	-	-	-
<b>Total revenues . . . . .</b>	<b>773,405</b>	<b>63,369</b>	<b>-</b>	<b>129,017</b>
<b>Expenditures:</b>				
Current:				
General government . . . . .	-	-	-	-
Security of persons and property . . . . .	-	-	-	-
Public health and welfare . . . . .	-	-	-	-
Transportation . . . . .	751,787	37,699	-	-
Community environment . . . . .	-	-	-	136,117
Leisure time activity . . . . .	-	-	-	-
Capital outlay . . . . .	-	-	-	-
<b>Total expenditures . . . . .</b>	<b>751,787</b>	<b>37,699</b>	<b>-</b>	<b>136,117</b>
Net change in fund balances . . . . .	21,618	25,670	-	(7,100)
<b>Fund balances at beginning of year . . . . .</b>	<b>911,012</b>	<b>190,374</b>	<b>4,771</b>	<b>14,078</b>
<b>Fund balances at end of year . . . . .</b>	<b>\$ 932,630</b>	<b>\$ 216,044</b>	<b>\$ 4,771</b>	<b>\$ 6,978</b>

<b>Improvement Bond Escrow</b>	<b>Floto Historical Site</b>	<b>Demolition Bond Trust</b>	<b>Indigent Drivers</b>	<b>Enforcement and Education</b>	<b>Law Enforcement Trust</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	1,926	525	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	35,000	-	-	6,050
-	-	35,000	1,926	525	6,050
-	-	35,000	681	-	-
-	-	-	-	-	33,655
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	35,000	681	-	33,655
-	-	-	1,245	525	(27,605)
8,000	1,510	-	44,202	35,883	70,394
<u>\$ 8,000</u>	<u>\$ 1,510</u>	<u>\$ -</u>	<u>\$ 45,447</u>	<u>\$ 36,408</u>	<u>\$ 42,789</u>

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**CITY OF STEUBENVILLE, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<b>South End Economic Development</b>	<b>Property Maintenance Code Enforcement</b>	<b>Drug Dog</b>	<b>Summer Food Program</b>
<b>Revenues:</b>				
Property and other taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Licenses and permits . . . . .	-	5,450	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	12,700	-
Other. . . . .	-	-	-	-
<b>Total revenues . . . . .</b>	<b>-</b>	<b>5,450</b>	<b>12,700</b>	<b>-</b>
<b>Expenditures:</b>				
Current:				
General government . . . . .	-	-	-	-
Security of persons and property . . . . .	-	-	-	-
Public health and welfare. . . . .	-	-	-	-
Transportation . . . . .	-	-	-	-
Community environment . . . . .	5,704	-	-	-
Leisure time activity. . . . .	-	-	-	-
Capital outlay . . . . .	-	-	-	-
<b>Total expenditures . . . . .</b>	<b>5,704</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances . . . . .</b>	<b>(5,704)</b>	<b>5,450</b>	<b>12,700</b>	<b>-</b>
<b>Fund balances at beginning of year. . . . .</b>	<b>6,671</b>	<b>11,743</b>	<b>596</b>	<b>644</b>
<b>Fund balances at end of year . . . . .</b>	<b>\$ 967</b>	<b>\$ 17,193</b>	<b>\$ 13,296</b>	<b>\$ 644</b>

<b>Special Assessments</b>	<b>Municipal Court Special Project - Probation</b>	<b>Motor Vehicle License Tax</b>	<b>Zoning and Planning</b>	<b>Police Education Trust</b>	<b>Special Projects</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	22,322	-	-	-	1,599
-	-	66,300	-	-	-
97,041	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	569	-	3,500	-	-
<u>97,041</u>	<u>22,891</u>	<u>66,300</u>	<u>3,500</u>	<u>-</u>	<u>1,599</u>
97,041	16,823	-	-	-	-
-	-	-	-	2,400	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,500	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>97,041</u>	<u>16,823</u>	<u>-</u>	<u>3,500</u>	<u>2,400</u>	<u>-</u>
-	6,068	66,300	-	(2,400)	1,599
<u>194,326</u>	<u>19,752</u>	<u>143,052</u>	<u>2,117</u>	<u>17,883</u>	<u>29,545</u>
<u>\$ 194,326</u>	<u>\$ 25,820</u>	<u>\$ 209,352</u>	<u>\$ 2,117</u>	<u>\$ 15,483</u>	<u>\$ 31,144</u>

-- Continued

**CITY OF STEUBENVILLE, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<b>IDIAM Court</b>	<b>Court Community Correction Act Grant</b>	<b>Fiber Infrastructure</b>	<b>Food</b>
<b>Revenues:</b>				
Property and other taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	3,695	-	-	-
Intergovernmental . . . . .	-	90,000	-	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other. . . . .	-	11,680	-	60
<b>Total revenues . . . . .</b>	<b>3,695</b>	<b>101,680</b>	<b>-</b>	<b>60</b>
<b>Expenditures:</b>				
Current:				
General government . . . . .	3,708	102,000	-	-
Security of persons and property . . . . .	-	-	15,000	-
Public health and welfare. . . . .	-	-	-	65
Transportation . . . . .	-	-	-	-
Community environment . . . . .	-	-	-	-
Leisure time activity. . . . .	-	-	-	-
Capital outlay . . . . .	-	-	-	-
<b>Total expenditures . . . . .</b>	<b>3,708</b>	<b>102,000</b>	<b>15,000</b>	<b>65</b>
<b>Net change in fund balances . . . . .</b>	<b>(13)</b>	<b>(320)</b>	<b>(15,000)</b>	<b>(5)</b>
<b>Fund balances at beginning of year. . . . .</b>	<b>45,303</b>	<b>22,288</b>	<b>19,700</b>	<b>5</b>
<b>Fund balances at end of year . . . . .</b>	<b>\$ 45,290</b>	<b>\$ 21,968</b>	<b>\$ 4,700</b>	<b>\$ -</b>

<u>EPSDT</u>	<u>Mears Relief</u>	<u>Community Development</u>	<u>CDP - Revolving Loan</u>	<u>CHIP Loan</u>	<u>Municipal Court Special Projects</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	50,414
-	-	635,004	-	16,880	-
-	-	-	-	-	-
-	-	-	1	-	-
-	-	-	-	-	-
31	-	8,159	4,253	-	-
<u>31</u>	<u>-</u>	<u>643,163</u>	<u>4,254</u>	<u>16,880</u>	<u>50,414</u>
-	-	-	-	-	18,388
-	-	-	-	-	-
31	-	-	-	-	-
-	-	-	-	-	-
-	519	184,193	5,000	15,160	-
-	-	-	-	-	-
-	-	454,376	-	-	-
<u>31</u>	<u>519</u>	<u>638,569</u>	<u>5,000</u>	<u>15,160</u>	<u>18,388</u>
-	(519)	4,594	(746)	1,720	32,026
-	10,519	25,757	11,698	44,497	68,699
<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 30,351</u>	<u>\$ 10,952</u>	<u>\$ 46,217</u>	<u>\$ 100,725</u>

-- Continued

**CITY OF STEUBENVILLE, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Mentoring</u>	<u>Fire Damage Removal</u>	<u>Zoning and Rezoning</u>	<u>Coronavirus Relief</u>
<b>Revenues:</b>				
Property and other taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	10,000	-	-	1,829,083
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	-	35,340	1,000	-
<b>Total revenues . . . . .</b>	<u>10,000</u>	<u>35,340</u>	<u>1,000</u>	<u>1,829,083</u>
<b>Expenditures:</b>				
Current:				
General government . . . . .	-	-	-	321,946
Security of persons and property . . . . .	-	10,340	-	1,401,114
Public health and welfare . . . . .	-	-	-	-
Transportation . . . . .	-	-	-	-
Community environment . . . . .	-	-	47	-
Leisure time activity . . . . .	31,656	-	-	-
Capital outlay . . . . .	-	-	-	-
<b>Total expenditures . . . . .</b>	<u>31,656</u>	<u>10,340</u>	<u>47</u>	<u>1,723,060</u>
Net change in fund balances . . . . .	(21,656)	25,000	953	106,023
<b>Fund balances at beginning of year . . . . .</b>	<u>48,929</u>	<u>15,883</u>	<u>9,592</u>	<u>-</u>
<b>Fund balances at end of year . . . . .</b>	<u>\$ 27,273</u>	<u>\$ 40,883</u>	<u>\$ 10,545</u>	<u>\$ 106,023</u>



<b>CDBG CARES Act</b>	<b>Total Nonmajor Special Revenue Funds</b>
-	\$ 129,017
-	5,450
-	80,481
117,665	3,596,726
-	97,041
-	4,981
-	12,700
-	105,642
<u>117,665</u>	<u>4,032,038</u>
-	595,587
-	1,462,509
-	96
-	789,486
96,060	446,300
-	31,656
-	454,376
<u>96,060</u>	<u>3,780,010</u>
21,605	252,028
-	2,029,423
<u>\$ 21,605</u>	<u>\$ 2,281,451</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 STREET MAINTENANCE AND REPAIR FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental. . . . .	\$ 875,633	\$ 772,000	\$ 772,662	\$ 662
Investment income . . . . .	7,100	4,000	3,996	(4)
<b>Total revenues . . . . .</b>	<u>882,733</u>	<u>776,000</u>	<u>776,658</u>	<u>658</u>
<b>Expenditures:</b>				
Current:				
Transportation				
Street department				
Maintenance and operations. . . . .	641,666	563,330	539,575	23,755
Capital outlay. . . . .	100,000	-	-	-
Other. . . . .	328,100	328,100	328,100	-
<b>Total expenditures. . . . .</b>	<u>1,069,766</u>	<u>891,430</u>	<u>867,675</u>	<u>23,755</u>
Net change in fund balance . . . . .	(187,033)	(115,430)	(91,017)	24,413
<b>Fund balance at beginning of year. . . . .</b>	579,403	579,403	579,403	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>170,526</u>	<u>170,526</u>	<u>170,526</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 562,896</u>	<u>\$ 634,499</u>	<u>\$ 658,912</u>	<u>\$ 24,413</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 STATE HIGHWAY IMPROVEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental. . . . .	\$ 66,860	\$ 63,000	\$ 62,649	\$ (351)
Investment income . . . . .	1,600	985	984	(1)
<b>Total revenues. . . . .</b>	<u>68,460</u>	<u>63,985</u>	<u>63,633</u>	<u>(352)</u>
<b>Expenditures:</b>				
Current:				
Transportation				
Street department				
Maintenance and operations . . . . .	118,460	71,431	68,255	3,176
<b>Total expenditures. . . . .</b>	<u>118,460</u>	<u>71,431</u>	<u>68,255</u>	<u>3,176</u>
Net change in fund balance . . . . .	(50,000)	(7,446)	(4,622)	2,824
<b>Fund balance at beginning of year. . . . .</b>	134,966	134,966	134,966	-
<b>Prior year encumbrances appropriated . . .</b>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 134,966</u>	<u>\$ 177,520</u>	<u>\$ 180,344</u>	<u>\$ 2,824</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LITTER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year. . . . .</b>	\$ 4,771	\$ 4,771	\$ 4,771	\$ -
<b>Fund balance at end of year . . . . .</b>	<u>\$ 4,771</u>	<u>\$ 4,771</u>	<u>\$ 4,771</u>	<u>\$ -</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 HOTEL/MOTEL TAX FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property and other taxes . . . . .	\$ 180,600	\$ 150,000	\$ 136,117	\$ (13,883)
Total revenues . . . . .	180,600	150,000	136,117	(13,883)
<b>Expenditures:</b>				
Current:				
Community environment				
Convention and visitors bureau				
Other. . . . .	180,600	150,000	136,117	13,883
Total expenditures . . . . .	180,600	150,000	136,117	13,883
Net change in fund balance . . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	\$ -	\$ -	\$ -	\$ -

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 IMPROVEMENT BOND ESCROW FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
<b>Fund balance at end of year . . . . .</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FLOTO HISTORICAL SITE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	\$ 1,510	\$ 1,510	\$ 1,510	\$ -
<b>Fund balance at end of year. . . . .</b>	<u>\$ 1,510</u>	<u>\$ 1,510</u>	<u>\$ 1,510</u>	<u>\$ -</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DEMOLITION BOND TRUST FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Other . . . . .	\$ 10,000	\$ 50,000	\$ 35,000	\$ (15,000)
Total revenues . . . . .	10,000	50,000	35,000	(15,000)
<b>Expenditures:</b>				
Current:				
General government				
Building department				
Other . . . . .	10,000	50,000	35,000	15,000
Total expenditures. . . . .	10,000	50,000	35,000	15,000
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance at end of year. . . . .</b>	\$ -	\$ -	\$ -	\$ -



**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 INDIGENT DRIVERS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 4,500	\$ 2,000	\$ 1,926	\$ (74)
Total revenues . . . . .	<u>4,500</u>	<u>2,000</u>	<u>1,926</u>	<u>(74)</u>
<b>Expenditures:</b>				
Current:				
General government				
Municipal court				
Other . . . . .	2,500	1,181	681	500
Total expenditures . . . . .	<u>2,500</u>	<u>1,181</u>	<u>681</u>	<u>500</u>
Net change in fund balance . . . . .	2,000	819	1,245	426
<b>Fund balance at beginning of year . . . . .</b>	<u>44,202</u>	<u>44,202</u>	<u>44,202</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 46,202</u>	<u>\$ 45,021</u>	<u>\$ 45,447</u>	<u>\$ 426</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ENFORCEMENT AND EDUCATION FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 500	\$ 500	\$ 525	\$ 25
Total revenues . . . . .	<u>500</u>	<u>500</u>	<u>525</u>	<u>25</u>
Net change in fund balance . . . . .	500	500	525	25
<b>Fund balance at beginning of year . . . . .</b>	<u>35,883</u>	<u>35,883</u>	<u>35,883</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 36,383</u>	<u>\$ 36,383</u>	<u>\$ 36,408</u>	<u>\$ 25</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW ENFORCEMENT TRUST FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other . . . . .	\$ -	\$ 6,050	\$ 6,050	\$ -
Total revenues. . . . .	-	6,050	6,050	-
<b>Expenditures:</b>				
Current:				
Security of persons and property				
Police				
Maintenance and operations . . . . .	25,000	34,853	32,651	2,202
Total expenditures . . . . .	25,000	34,853	32,651	2,202
Net change in fund balance. . . . .	(25,000)	(28,803)	(26,601)	2,202
<b>Fund balance at beginning of year . . . . .</b>	<u>70,859</u>	<u>70,859</u>	<u>70,859</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 45,859</u>	<u>\$ 42,056</u>	<u>\$ 44,258</u>	<u>\$ 2,202</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SOUTH END ECONOMIC DEVELOPMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Community environment				
Economic development				
Maintenance and operations . . . . .	\$ -	\$ 5,704	\$ 5,704	\$ -
Total expenditures . . . . .	-	5,704	5,704	-
Net change in fund balance. . . . .	-	(5,704)	(5,704)	-
<b>Fund balance at beginning of year . . . . .</b>	6,671	6,671	6,671	-
<b>Fund balance at end of year. . . . .</b>	\$ 6,671	\$ 967	\$ 967	\$ -

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROPERTY MAINTENANCE CODE ENFORCEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Licenses and permits . . . . .	\$ 15,000	\$ 5,500	\$ 5,450	\$ (50)
Total revenues . . . . .	<u>15,000</u>	<u>5,500</u>	<u>5,450</u>	<u>(50)</u>
<b>Expenditures:</b>				
Current:				
General government				
Building department				
Maintenance and operations . . . . .	13,500	-	-	-
Total expenditures . . . . .	<u>13,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance. . . . .	1,500	5,500	5,450	(50)
<b>Fund balance at beginning of year . . . . .</b>	<u>11,743</u>	<u>11,743</u>	<u>11,743</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 13,243</u>	<u>\$ 17,243</u>	<u>\$ 17,193</u>	<u>\$ (50)</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DRUG DOG FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Contributions and donations . . . . .	\$ -	\$ -	\$ 12,700	\$ 12,700
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>12,700</u>	<u>12,700</u>
Net change in fund balance. . . . .	-	-	12,700	12,700
<b>Fund balance at beginning of year . . . . .</b>	<u>596</u>	<u>596</u>	<u>596</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 596</u>	<u>\$ 596</u>	<u>\$ 13,296</u>	<u>\$ 12,700</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SUMMER FOOD PROGRAM FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Fund balance at beginning of year . . . . .</b>	\$ 644	\$ 644	\$ 644	\$ -
<b>Fund balance at end of year. . . . .</b>	<u>\$ 644</u>	<u>\$ 644</u>	<u>\$ 644</u>	<u>\$ -</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SPECIAL ASSESSMENTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Special assessments. . . . .	\$ 48,000	\$ 97,041	\$ 97,041	\$ -
Total revenues . . . . .	48,000	97,041	97,041	-
<b>Expenditures:</b>				
Current:				
General government				
Special assessment				
Maintenance and operations. . . . .	4,500	9,614	9,614	-
Other. . . . .	-	87,427	87,427	-
Total general government. . . . .	4,500	97,041	97,041	-
Debt service:				
Principal retirement. . . . .	43,500	-	-	-
Total debt service. . . . .	43,500	-	-	-
Total expenditures . . . . .	48,000	97,041	97,041	-
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	194,326	194,326	194,326	-
<b>Fund balance at end of year . . . . .</b>	\$ 194,326	\$ 194,326	\$ 194,326	\$ -



**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MUNICIPAL COURT SPECIAL PROJECT FUND - PROBATION  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 10,000	\$ 22,000	\$ 22,322	\$ 322
Other . . . . .	-	569	569	-
<b>Total revenues . . . . .</b>	<u>10,000</u>	<u>22,569</u>	<u>22,891</u>	<u>322</u>
<b>Expenditures:</b>				
Current:				
Security of persons and property				
Police				
Maintenance and operations . . . . .	10,460	15,387	15,287	100
<b>Total expenditures . . . . .</b>	<u>10,460</u>	<u>15,387</u>	<u>15,287</u>	<u>100</u>
Net change in fund balance . . . . .	(460)	7,182	7,604	422
<b>Fund balance at beginning of year . . . . .</b>	20,092	20,092	20,092	-
<b>Prior year encumbrances appropriated . .</b>	<u>460</u>	<u>460</u>	<u>460</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 20,092</u>	<u>\$ 27,734</u>	<u>\$ 28,156</u>	<u>\$ 422</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE LICENSE TAX FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental. . . . .	\$ 72,600	\$ 67,000	\$ 66,598	\$ (402)
Total revenues . . . . .	<u>72,600</u>	<u>67,000</u>	<u>66,598</u>	<u>(402)</u>
Net change in fund balance. . . . .	72,600	67,000	66,598	(402)
<b>Fund balance at beginning of year . . . . .</b>	<u>137,737</u>	<u>137,737</u>	<u>137,737</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 210,337</u>	<u>\$ 204,737</u>	<u>\$ 204,335</u>	<u>\$ (402)</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ZONING AND PLANNING FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other . . . . .	\$ 4,200	\$ 4,000	\$ 3,500	\$ (500)
Total revenues . . . . .	<u>4,200</u>	<u>4,000</u>	<u>3,500</u>	<u>(500)</u>
<b>Expenditures:</b>				
Current:				
Community environment				
Zoning and rezoning				
Maintenance and operations . . . . .	4,200	4,500	3,500	1,000
Total expenditures. . . . .	<u>4,200</u>	<u>4,500</u>	<u>3,500</u>	<u>1,000</u>
Net change in fund balance. . . . .	-	(500)	-	500
<b>Fund balance at beginning of year . . . . .</b>	<u>2,117</u>	<u>2,117</u>	<u>2,117</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,117</u>	<u>\$ 1,617</u>	<u>\$ 2,117</u>	<u>\$ 500</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 POLICE EDUCATION TRUST FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Security of persons and property				
Maintenance and operations . . . . .	\$ -	\$ 2,400	\$ 2,400	\$ -
Total expenditures . . . . .	-	2,400	2,400	-
Net change in fund balance. . . . .	-	(2,400)	(2,400)	-
<b>Fund balance at beginning of year . . . . .</b>	17,883	17,883	17,883	-
<b>Fund balance at end of year . . . . .</b>	\$ 17,883	\$ 15,483	\$ 15,483	\$ -

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SPECIAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures. . . . .	\$ 2,500	\$ 1,500	\$ 1,599	\$ 99
Total revenues. . . . .	<u>2,500</u>	<u>1,500</u>	<u>1,599</u>	<u>99</u>
Net change in fund balance. . . . .	2,500	1,500	1,599	99
<b>Fund balance at beginning of year . . . . .</b>	<u>29,545</u>	<u>29,545</u>	<u>29,545</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 32,045</u>	<u>\$ 31,045</u>	<u>\$ 31,144</u>	<u>\$ 99</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 IDIAM COURT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 6,500	\$ 4,000	\$ 3,695	\$ (305)
Total revenues . . . . .	<u>6,500</u>	<u>4,000</u>	<u>3,695</u>	<u>(305)</u>
<b>Expenditures:</b>				
Current:				
General government				
Municipal court				
Capital outlay . . . . .	3,300	4,708	3,708	1,000
Total expenditures . . . . .	<u>3,300</u>	<u>4,708</u>	<u>3,708</u>	<u>1,000</u>
Net change in fund balance . . . . .	3,200	(708)	(13)	695
<b>Fund balance at beginning of year . . . . .</b>	<u>45,303</u>	<u>45,303</u>	<u>45,303</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 48,503</u>	<u>\$ 44,595</u>	<u>\$ 45,290</u>	<u>\$ 695</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COURT COMMUNITY CORRECTION ACT GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Other . . . . .	17,000	19,125	11,680	(7,445)
<b>Total revenues.</b> . . . . .	<u>107,000</u>	<u>109,125</u>	<u>101,680</u>	<u>(7,445)</u>
<b>Expenditures:</b>				
Current:				
General government				
Municipal court				
Personal services. . . . .	98,622	103,205	101,316	1,889
Maintenance and operations . . . . .	8,478	3,033	2,433	600
<b>Total expenditures</b> . . . . .	<u>107,100</u>	<u>106,238</u>	<u>103,749</u>	<u>2,489</u>
Net change in fund balance. . . . .	(100)	2,887	(2,069)	(4,956)
<b>Fund balance at beginning of year</b> . . . . .	1,969	1,969	1,969	-
<b>Prior year encumbrances appropriated</b> . . . . .	<u>100</u>	<u>100</u>	<u>100</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 1,969</u>	<u>\$ 4,956</u>	<u>\$ -</u>	<u>\$ (4,956)</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FIBER INFRASTRUCTURE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
General government				
Electrical department				
Maintenance and operations . . . . .	\$ 76,915	\$ 76,915	\$ 76,915	\$ -
Total expenditures . . . . .	76,915	76,915	76,915	-
Net change in fund balance. . . . .	(76,915)	(76,915)	(76,915)	-
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Prior year encumbrances appropriated . . .</b>	76,915	76,915	76,915	-
<b>Fund balance at end of year . . . . .</b>	\$ -	\$ -	\$ -	\$ -



**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOOD FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other . . . . .	\$ -	\$ 60	\$ 60	\$ -
Total revenues . . . . .	<u>-</u>	<u>60</u>	<u>60</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public health and welfare				
Food				
Contractual services . . . . .	-	65	65	-
Total expenditures . . . . .	<u>-</u>	<u>65</u>	<u>65</u>	<u>-</u>
Net change in fund balance. . . . .	-	(5)	(5)	-
<b>Fund balance at beginning of year . . . . .</b>	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 EPSDT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other. . . . .	\$ -	\$ 31	\$ 31	\$ -
Total revenues . . . . .	<u>-</u>	<u>31</u>	<u>31</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public health and welfare				
EPSDT				
Contractual services. . . . .	-	31	31	-
Total expenditures . . . . .	<u>-</u>	<u>31</u>	<u>31</u>	<u>-</u>
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MEARS RELIEF FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Investment income . . . . .	\$ 150	\$ 150	\$ -	\$ (150)
Total revenues . . . . .	<u>150</u>	<u>150</u>	<u>-</u>	<u>(150)</u>
<b>Expenditures:</b>				
Current:				
Public health and welfare				
Mears relief				
Maintenance and operations . . . . .	-	519	519	-
Total expenditures . . . . .	<u>-</u>	<u>519</u>	<u>519</u>	<u>-</u>
Net change in fund balance. . . . .	150	(369)	(519)	(150)
<b>Fund balance at beginning of year . . . . .</b>	<u>10,519</u>	<u>10,519</u>	<u>10,519</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 10,669</u>	<u>\$ 10,150</u>	<u>\$ 10,000</u>	<u>\$ (150)</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMUNITY DEVELOPMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 1,330,575	\$ 740,000	\$ 638,165	\$ (101,835)
Other . . . . .	25	9,987	8,159	(1,828)
Total revenues . . . . .	<u>1,330,600</u>	<u>749,987</u>	<u>646,324</u>	<u>(103,663)</u>
<b>Expenditures:</b>				
Current:				
Community environment				
Community development				
Personal services . . . . .	158,527	153,550	153,001	549
Maintenance and operations . . . . .	62,405	36,143	34,116	2,027
Capital outlay . . . . .	<u>1,112,107</u>	<u>481,007</u>	<u>464,849</u>	<u>16,158</u>
Total expenditures . . . . .	<u>1,333,039</u>	<u>670,700</u>	<u>651,966</u>	<u>18,734</u>
Net change in fund balance . . . . .	(2,439)	79,287	(5,642)	(84,929)
<b>Fund balance at beginning of year . . . . .</b>	14,173	14,173	14,173	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>2,438</u>	<u>2,438</u>	<u>2,438</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 14,172</u>	<u>\$ 95,898</u>	<u>\$ 10,969</u>	<u>\$ (84,929)</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CDP - REVOLVING LOAN  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Investment income. . . . .	\$ 2	\$ 2	\$ 2	\$ -
Other. . . . .	4,252	4,252	4,252	-
<b>Total revenues. . . . .</b>	<u>4,254</u>	<u>4,254</u>	<u>4,254</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Community environment				
Community development				
Other. . . . .	4,254	5,000	5,000	-
<b>Total expenditures. . . . .</b>	<u>4,254</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance. . . . .	-	(746)	(746)	-
<b>Fund balance at beginning of year . . . . .</b>	<u>11,698</u>	<u>11,698</u>	<u>11,698</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 11,698</u>	<u>\$ 10,952</u>	<u>\$ 10,952</u>	<u>\$ -</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHIP LOAN FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 250,000	\$ 16,440	\$ 16,880	\$ 440
Total revenues . . . . .	<u>250,000</u>	<u>16,440</u>	<u>16,880</u>	<u>440</u>
<b>Expenditures:</b>				
Current:				
Community environment				
Community development				
Personal services. . . . .	5,000	-	-	-
Other. . . . .	<u>264,075</u>	<u>25,500</u>	<u>24,560</u>	<u>940</u>
Total expenditures . . . . .	<u>269,075</u>	<u>25,500</u>	<u>24,560</u>	<u>940</u>
Net change in fund balance. . . . .	(19,075)	(9,060)	(7,680)	1,380
<b>Fund balance at beginning of year . . . . .</b>	25,422	25,422	25,422	-
<b>Prior year encumbrances appropriated . .</b>	<u>19,075</u>	<u>19,075</u>	<u>19,075</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 25,422</u>	<u>\$ 35,437</u>	<u>\$ 36,817</u>	<u>\$ 1,380</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MUNICIPAL COURT SPECIAL PROJECT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 59,000	\$ 51,000	\$ 50,414	\$ (586)
Total revenues . . . . .	<u>59,000</u>	<u>51,000</u>	<u>50,414</u>	<u>(586)</u>
<b>Expenditures:</b>				
Current:				
Security of persons and property				
Police				
Maintenance and operations . . . . .	69,000	26,113	18,388	7,725
Total expenditures . . . . .	<u>69,000</u>	<u>26,113</u>	<u>18,388</u>	<u>7,725</u>
Net change in fund balance. . . . .	(10,000)	24,887	32,026	7,139
<b>Fund balance at beginning of year . . . . .</b>	<u>69,414</u>	<u>69,414</u>	<u>69,414</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 59,414</u>	<u>\$ 94,301</u>	<u>\$ 101,440</u>	<u>\$ 7,139</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MENTORING PROGRAM FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 50,000	\$ 50,000	\$ 10,000	\$ (40,000)
Total revenues. . . . .	<u>50,000</u>	<u>50,000</u>	<u>10,000</u>	<u>(40,000)</u>
<b>Expenditures:</b>				
Current:				
Leisure time activity				
Recreation-indoors				
Personal services. . . . .	22,629	32,109	31,116	993
Maintenance and operations . . . . .	<u>27,985</u>	<u>3,342</u>	<u>2,184</u>	<u>1,158</u>
Total expenditures . . . . .	<u>50,614</u>	<u>35,451</u>	<u>33,300</u>	<u>2,151</u>
Net change in fund balance. . . . .	(614)	14,549	(23,300)	(37,849)
<b>Fund balance at beginning of year . . . . .</b>	48,315	48,315	48,315	-
<b>Prior year encumbrances appropriated . . .</b>	<u>614</u>	<u>614</u>	<u>614</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 48,315</u>	<u>\$ 63,478</u>	<u>\$ 25,629</u>	<u>\$ (37,849)</u>



**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FIRE DAMAGE REMOVAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other . . . . .	\$ 60,000	\$ 30,000	\$ 35,340	\$ 5,340
Total revenues . . . . .	<u>60,000</u>	<u>30,000</u>	<u>35,340</u>	<u>5,340</u>
<b>Expenditures:</b>				
Current:				
Security of persons and property				
Fire damage removal				
Maintenance and operations . . . . .	60,000	30,000	10,340	19,660
Total expenditures . . . . .	<u>60,000</u>	<u>30,000</u>	<u>10,340</u>	<u>19,660</u>
Net change in fund balance . . . . .	-	-	25,000	25,000
<b>Fund balance at beginning of year . . . . .</b>	<u>15,883</u>	<u>15,883</u>	<u>15,883</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 15,883</u>	<u>\$ 15,883</u>	<u>\$ 40,883</u>	<u>\$ 25,000</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ZONING AND REZONING FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other . . . . .	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Total revenues . . . . .	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
<b>Expenditures:</b>				
Current:				
Community environment				
Historical site				
Maintenance and operations . . . . .	1,000	1,012	920	92
Total expenditures . . . . .	<u>1,000</u>	<u>1,012</u>	<u>920</u>	<u>92</u>
Net change in fund balance. . . . .	-	(1,012)	80	1,092
<b>Fund balance at beginning of year . . . . .</b>	<u>9,592</u>	<u>9,592</u>	<u>9,592</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 9,592</u>	<u>\$ 8,580</u>	<u>\$ 9,672</u>	<u>\$ 1,092</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CORONAVIRUS RELIEF FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 1,829,083	\$ 1,829,083	\$ -
Total revenues . . . . .	-	1,829,083	1,829,083	-
<b>Expenditures:</b>				
Current:				
General government				
Central purchasing				
Maintenance and operations . . . . .	-	1,662,401	1,662,005	396
Other. . . . .	-	166,682	166,682	-
Total expenditures . . . . .	-	1,829,083	1,828,687	396
Net change in fund balance. . . . .	-	-	396	396
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 396</u>	<u>\$ 396</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CDBG CARES ACT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 276,016	\$ 1,060	\$ (274,956)
<b>Total revenues</b> . . . . .	<u>-</u>	<u>276,016</u>	<u>1,060</u>	<u>(274,956)</u>
<b>Expenditures:</b>				
Current:				
Community environment				
Community development				
Maintenance and operations. . . . .	-	1,010	1,010	-
Capital outlay . . . . .	-	275,006	50	274,956
<b>Total expenditures</b> . . . . .	<u>-</u>	<u>276,016</u>	<u>1,060</u>	<u>274,956</u>
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year</b> . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL BOND RETIREMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property and other taxes . . . . .	\$ 216,365	\$ 226,227	\$ 226,227	\$ -
Intergovernmental. . . . .	27,900	27,156	27,156	-
Total revenues. . . . .	<u>244,265</u>	<u>253,383</u>	<u>253,383</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
General government				
General bond retirement				
Maintenance and operations . . . . .	5,000	5,851	5,852	(1)
Total general government. . . . .	<u>5,000</u>	<u>5,851</u>	<u>5,852</u>	<u>(1)</u>
Debt service:				
Principal retirement. . . . .	209,005	209,005	209,005	-
Interest and fiscal charges. . . . .	17,689	17,689	17,689	-
Total debt service . . . . .	<u>226,694</u>	<u>226,694</u>	<u>226,694</u>	<u>-</u>
Total expenditures. . . . .	<u>231,694</u>	<u>232,545</u>	<u>232,546</u>	<u>(1)</u>
Net change in fund balance. . . . .	12,571	20,838	20,837	(1)
<b>Fund balance at beginning of year . . . . .</b>	<u>279,648</u>	<u>279,648</u>	<u>279,648</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 292,219</u>	<u>\$ 300,486</u>	<u>\$ 300,485</u>	<u>\$ (1)</u>

**CITY OF STEUBENVILLE, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2020

	<b>General Capital Improvement</b>	<b>Municipal Court Improvement</b>	<b>.7% City Income Tax - Equipment Improvement</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 19,638	\$ 54,623	\$ 265,407
Receivables (net of allowances of uncollectibles):			
Income taxes . . . . .	-	-	63,659
Due from other governments . . . . .	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets . . . . .	<u>\$ 19,638</u>	<u>\$ 54,623</u>	<u>\$ 329,066</u>
 <b>Liabilities:</b>			
Accounts payable . . . . .	\$ -	\$ -	\$ 74,000
Contracts payable . . . . .	1,150	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities . . . . .	1,150	-	74,000
 <b>Deferred inflows of resources:</b>			
Income tax revenue not available. . . . .	-	-	63,659
Total deferred inflows of resources . . . . .	<hr/>	<hr/>	<hr/>
	-	-	63,659
 <b>Fund balances:</b>			
Restricted . . . . .	8,488	54,623	-
Committed . . . . .	10,000	-	191,407
Total fund balances . . . . .	<hr/>	<hr/>	<hr/>
	18,488	54,623	191,407
 Total liabilities, deferred inflows of resources and fund balances. . . . .			
	<u>\$ 19,638</u>	<u>\$ 54,623</u>	<u>\$ 329,066</u>

<b>.7% City Income Tax - Recreation Improvement</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 234,693	\$ 574,361
21,220	84,879
<u>10,000</u>	<u>10,000</u>
<u>\$ 265,913</u>	<u>\$ 669,240</u>
\$ 600	\$ 74,600
<u>127</u>	<u>1,277</u>
<u>727</u>	<u>75,877</u>
21,220	84,879
<u>21,220</u>	<u>84,879</u>
-	63,111
<u>243,966</u>	<u>445,373</u>
<u>243,966</u>	<u>508,484</u>
<u>\$ 265,913</u>	<u>\$ 669,240</u>

**CITY OF STEUBENVILLE, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

	<b>General Capital Improvement</b>	<b>Municipal Court Improvement</b>	<b>.7% City Income Tax - Equipment Improvement</b>
<b>Revenues:</b>			
Municipal income taxes . . . . .	\$ -	\$ -	\$ 300,000
Fines and forfeitures . . . . .	-	21,129	-
Intergovernmental . . . . .	177,696	-	39,642
Other . . . . .	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	177,696	21,129	339,642
	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>			
Current:			
General government . . . . .	-	28,548	-
Capital outlay . . . . .	317,695	-	751,948
Total expenditures . . . . .	317,695	28,548	751,948
	<hr/>	<hr/>	<hr/>
Net change in fund balances . . . . .	(139,999)	(7,419)	(412,306)
<b>Fund balances at beginning of year . . . . .</b>	<b>158,487</b>	<b>62,042</b>	<b>603,713</b>
	<hr/>	<hr/>	<hr/>
<b>Fund balances at end of year . . . . .</b>	<b>\$ 18,488</b>	<b>\$ 54,623</b>	<b>\$ 191,407</b>
	<hr/>	<hr/>	<hr/>



<b>.7% City Income Tax - Recreation Improvement</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 100,000	\$ 400,000
-	21,129
67,266	284,604
23,590	23,590
<u>190,856</u>	<u>729,323</u>
-	28,548
139,706	1,209,349
<u>139,706</u>	<u>1,237,897</u>
51,150	(508,574)
<u>192,816</u>	<u>1,017,058</u>
<u>\$ 243,966</u>	<u>\$ 508,484</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL CAPITAL IMPROVEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental. . . . .	\$ 212,904	\$ 195,972	\$ 190,377	\$ (5,595)
Total revenues . . . . .	<u>212,904</u>	<u>195,972</u>	<u>190,377</u>	<u>(5,595)</u>
<b>Expenditures:</b>				
Capital improvement				
Capital outlay . . . . .	367,161	348,731	345,283	3,448
Total expenditures. . . . .	<u>367,161</u>	<u>348,731</u>	<u>345,283</u>	<u>3,448</u>
Net change in fund balance. . . . .	(154,257)	(152,759)	(154,906)	(2,147)
<b>Fund balance at beginning of year . . . . .</b>	144,231	144,231	144,231	-
<b>Prior year encumbrances appropriated . . .</b>	<u>14,257</u>	<u>14,257</u>	<u>14,257</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 4,231</u>	<u>\$ 5,729</u>	<u>\$ 3,582</u>	<u>\$ (2,147)</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MUNICIPAL COURT IMPROVEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines and forfeitures. . . . .	\$ 23,500	\$ 21,500	\$ 21,129	\$ (371)
Total revenues. . . . .	23,500	21,500	21,129	(371)
<b>Expenditures:</b>				
Capital outlay				
Municipal court				
Maintenance and operations. . . . .	100	39	39	-
Capital outlay. . . . .	35,000	32,573	27,940	4,633
Other . . . . .	-	569	569	-
Total expenditures. . . . .	35,100	33,181	28,548	4,633
Net change in fund balance . . . . .	(11,600)	(11,681)	(7,419)	4,262
<b>Fund balance at beginning of year . . . . .</b>	62,042	62,042	62,042	-
<b>Fund balance at end of year . . . . .</b>	\$ 50,442	\$ 50,361	\$ 54,623	\$ 4,262

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 .7% CITY INCOME TAX - EQUIPMENT IMPROVEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Municipal income taxes . . . . .	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Intergovernmental . . . . .	-	39,642	39,642	-
<b>Total revenues . . . . .</b>	<u>300,000</u>	<u>339,642</u>	<u>339,642</u>	<u>-</u>
<b>Expenditures:</b>				
Capital outlay				
Equipment improvement				
Maintenance and operations. . . . .	900	550	550	-
Capital outlay . . . . .	1,006,924	927,221	917,188	10,033
Other . . . . .	14,198	16,970	15,028	1,942
<b>Total expenditures. . . . .</b>	<u>1,022,022</u>	<u>944,741</u>	<u>932,766</u>	<u>11,975</u>
 Net change in fund balance . . . . .	 (722,022)	 (605,099)	 (593,124)	 11,975
 <b>Fund balance at beginning of year. . . . .</b>	 221,246	 221,246	 221,246	 -
<b>Prior year encumbrances appropriated . . . . .</b>	<u>526,622</u>	<u>526,622</u>	<u>526,622</u>	<u>-</u>
 <b>Fund balance at end of year . . . . .</b>	 <u>\$ 25,846</u>	 <u>\$ 142,769</u>	 <u>\$ 154,744</u>	 <u>\$ 11,975</u>

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 .7% CITY INCOME TAX - RECREATION IMPROVEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Municipal income taxes . . . . .	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Intergovernmental . . . . .	66,935	72,463	57,266	(15,197)
Other . . . . .	-	23,590	23,590	-
<b>Total revenues.</b> . . . . .	<u>166,935</u>	<u>196,053</u>	<u>180,856</u>	<u>(15,197)</u>
<b>Expenditures:</b>				
Capital outlay				
Recreation improvement				
Maintenance and operations . . . . .	400	338	338	-
Capital outlay . . . . .	245,746	172,959	172,365	594
Other. . . . .	4,704	5,362	4,949	413
<b>Total expenditures.</b> . . . . .	<u>250,850</u>	<u>178,659</u>	<u>177,652</u>	<u>1,007</u>
Net change in fund balance. . . . .	(83,915)	17,394	3,204	(14,190)
<b>Fund balance at beginning of year . . . . .</b>	130,427	130,427	130,427	-
<b>Prior year encumbrances appropriated . . .</b>	<u>93,393</u>	<u>93,393</u>	<u>93,393</u>	<u>-</u>
<b>Fund balance at end of year.</b> . . . . .	<u>\$ 139,905</u>	<u>\$ 241,214</u>	<u>\$ 227,024</u>	<u>\$ (14,190)</u>

**CITY OF STEUBENVILLE, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - PROPRIETARY FUNDS

**ENTERPRISE FUNDS**

To account for the financing of costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis that are financed or recovered primarily through user charges.

**Major Enterprise Funds**

***Water Fund***

This fund accounts for the provision of water treatment and distribution to its residential and commercial users located within the City.

***Sewer Fund***

This fund accounts for the provision of sanitary sewer service to the residents and commercial users located within the City.

***Refuse Fund***

This fund accounts for the operations of providing refuse waste removal to the residents and commercial users located within the City.

**INTERNAL SERVICE FUND**

To account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

**Internal Service Fund**

***Health Assurance Fund***

This fund accounts for health care claims for the City's employees.

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 WATER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 7,784,723	\$ 7,763,691	\$ 7,540,325	\$ (223,366)
Other . . . . .	25,500	207,284	89,392	(117,892)
Total revenues . . . . .	7,810,223	7,970,975	7,629,717	(341,258)
<b>Operating expenses:</b>				
Personal services . . . . .	1,892,445	2,375,336	1,824,645	550,691
Maintenance and operations . . . . .	2,612,225	1,656,833	1,972,533	(315,700)
Capital outlay . . . . .	3,997,500	3,014,035	2,983,423	30,612
Total expenses . . . . .	8,502,170	7,046,204	6,780,601	265,603
Operating income (loss) . . . . .	(691,947)	924,771	849,116	(75,655)
<b>Nonoperating revenues (expenses):</b>				
Investment income . . . . .	14,800	6,800	6,720	(80)
Note issuance . . . . .	1,500,000	1,324,607	1,316,516	(8,091)
Debt service:				
Principal retirement . . . . .	(2,406,227)	(2,408,335)	(2,402,380)	5,955
Interest and fiscal charges . . . . .	(601,557)	(607,149)	(606,556)	593
Total nonoperating revenues (expenses) . . . . .	(1,492,984)	(1,684,077)	(1,685,700)	(1,623)
Loss before capital contributions . . . . .	(2,184,931)	(759,306)	(836,584)	(77,278)
Capital contributions . . . . .	1,500,000	1,146,850	1,146,626	(224)
Net change in fund equity . . . . .	(684,931)	387,544	310,042	(77,278)
<b>Fund equity at beginning of year . . . . .</b>	2,998,752	2,998,752	2,998,752	-
<b>Prior year encumbrances appropriated . . . . .</b>	751,183	751,183	751,183	-
<b>Fund equity at end of year . . . . .</b>	\$ 3,065,004	\$ 4,137,479	\$ 4,059,977	\$ (77,278)

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SEWER FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 6,399,269	\$ 5,412,610	\$ 5,457,629	\$ 45,019
Other . . . . .	24,600	203,478	90,480	(112,998)
Total revenues . . . . .	6,423,869	5,616,088	5,548,109	(67,979)
<b>Operating expenses:</b>				
Personal services . . . . .	1,827,002	1,742,989	1,680,968	62,021
Maintenance and operations . . . . .	2,135,662	1,972,974	1,802,452	170,522
Capital outlay . . . . .	3,493,327	2,186,711	2,121,178	65,533
Total expenses . . . . .	7,455,991	5,902,674	5,604,598	298,076
Operating loss . . . . .	(1,032,122)	(286,586)	(56,489)	230,097
<b>Nonoperating revenues (expenses):</b>				
Investment income . . . . .	18,600	7,400	7,347	(53)
Note issuance . . . . .	910,000	497,107	503,174	6,067
Debt service:				
Principal retirement . . . . .	(826,529)	(784,089)	(780,822)	3,267
Interest and fiscal charges . . . . .	(377,813)	(639,694)	(630,581)	9,113
Total nonoperating revenues (expenses) . . .	(275,742)	(919,276)	(900,882)	18,394
Net change in fund equity . . . . .	(1,307,864)	(1,205,862)	(957,371)	248,491
<b>Fund equity at beginning of year . . . . .</b>	3,088,812	3,088,812	3,088,812	-
<b>Prior year encumbrances appropriated . . .</b>	1,497,624	1,497,624	1,497,624	-
<b>Fund equity at end of year . . . . .</b>	\$ 3,278,572	\$ 3,380,574	\$ 3,629,065	\$ 248,491



**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 REFUSE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 1,736,513	\$ 1,687,379	\$ 1,711,959	\$ 24,580
Other . . . . .	20,700	160,668	73,797	(86,871)
Total revenues . . . . .	1,757,213	1,848,047	1,785,756	(62,291)
<b>Operating expenses:</b>				
Personal services . . . . .	1,356,612	1,274,772	1,240,680	34,092
Contractual services . . . . .	456,395	456,421	443,521	12,900
Maintenance and operations . . . . .	961,015	860,388	822,124	38,264
Total expenses . . . . .	2,774,022	2,591,581	2,506,325	85,256
Operating loss . . . . .	(1,016,809)	(743,534)	(720,569)	22,965
<b>Nonoperating revenues (expenses):</b>				
Investment income . . . . .	30,100	11,900	11,800	(100)
Royalties revenue . . . . .	130,000	103,114	104,913	1,799
Total nonoperating revenues (expenses) . . . . .	160,100	115,014	116,713	1,699
Net change in fund equity . . . . .	(856,709)	(628,520)	(603,856)	24,664
<b>Fund equity at beginning of year . . . . .</b>	4,337,772	4,337,772	4,337,772	-
<b>Prior year encumbrances appropriated . . . . .</b>	486,418	486,418	486,418	-
<b>Fund equity at end of year . . . . .</b>	\$ 3,967,481	\$ 4,195,670	\$ 4,220,334	\$ 24,664

**CITY OF STEUBENVILLE, OHIO**

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 HEALTH ASSURANCE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 3,286,500	\$ 3,726,000	\$ 3,398,635	\$ (327,365)
Other. . . . .	-	334,000	251,125	(82,875)
Total revenues . . . . .	<u>3,286,500</u>	<u>4,060,000</u>	<u>3,649,760</u>	<u>(410,240)</u>
<b>Operating expenses:</b>				
Claims . . . . .	<u>3,286,500</u>	<u>3,355,382</u>	<u>3,100,073</u>	<u>255,309</u>
Total expenses . . . . .	<u>3,286,500</u>	<u>3,355,382</u>	<u>3,100,073</u>	<u>255,309</u>
Net change in fund equity . . . . .	-	704,618	549,687	(154,931)
<b>Fund equity at beginning of year. . . . .</b>	<u>596,054</u>	<u>596,054</u>	<u>596,054</u>	<u>-</u>
<b>Fund equity at end of year . . . . .</b>	<u>\$ 596,054</u>	<u>\$ 1,300,672</u>	<u>\$ 1,145,741</u>	<u>\$ (154,931)</u>

**CITY OF STEUBENVILLE, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTION - CUSTODIAL FUND

**Custodial Fund**

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

***Municipal Court Fund***

This fund accounts for fines and forfeitures collected by the City's Municipal Court on behalf of other governments.

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# **STATISTICAL SECTION**



**CITY OF STEUBENVILLE, OHIO**  
**STATISTICAL SECTION**

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

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	<b>198-211</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the City's most significant local revenue sources, income and property taxes.	<b>212-218</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	<b>220-229</b>
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	<b>230-231</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	<b>232-237</b>

**CITY OF STEUBENVILLE, OHIO**

NET POSITION BY COMPONENT  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Governmental activities:</b>				
Net investment in capital assets	\$ 33,326,389	\$ 33,046,072	\$ 32,526,938	\$ 33,099,183
Restricted for:				
Capital projects	8,488	148,487	183,260	189,969
Street construction, maintenance and repair	1,694,158	1,616,322	1,316,213	1,376,077
Police and fire	58,272	88,277	164,678	240,530
Municipal court improvements	54,623	62,042	75,082	86,225
Community development projects	1,327,761	978,800	965,087	963,685
Court programs	202,979	263,255	196,078	179,410
Emergency management	-	-	-	-
Other purposes	600,887	481,193	393,820	448,785
Unrestricted (deficit)	<u>(11,596,250)</u>	<u>(11,429,446)</u>	<u>(19,476,765)</u>	<u>(18,299,212)</u>
Total governmental activities net position	<u>\$ 25,677,307</u>	<u>\$ 25,255,002</u>	<u>\$ 16,344,391</u>	<u>\$ 18,284,652</u>
<b>Business-type activities:</b>				
Net investment in capital assets	\$ 31,577,344	\$ 27,938,441	\$ 25,257,596	\$ 23,326,413
Unrestricted (deficit)	<u>1,666,599</u>	<u>2,080,044</u>	<u>2,079,840</u>	<u>3,862,850</u>
Total business-type activities net position	<u>\$ 33,243,943</u>	<u>\$ 30,018,485</u>	<u>\$ 27,337,436</u>	<u>\$ 27,189,263</u>
<b>Total primary government:</b>				
Net investment in capital assets	\$ 64,903,733	\$ 60,984,513	\$ 57,784,534	\$ 56,425,596
Restricted for:				
Capital projects	8,488	148,487	183,260	189,969
Street construction, maintenance and repair	1,694,158	1,616,322	1,316,213	1,376,077
Police and fire	58,272	88,277	164,678	240,530
Court computer	54,623	62,042	75,082	86,225
Community development projects	1,327,761	978,800	965,087	963,685
Court programs	202,979	263,255	196,078	179,410
Emergency management	-	-	-	-
Other purposes	600,887	481,193	393,820	448,785
Unrestricted (deficit)	<u>(9,929,651)</u>	<u>(9,349,402)</u>	<u>(17,396,925)</u>	<u>(14,436,362)</u>
Total primary government net position	<u>\$ 58,921,250</u>	<u>\$ 55,273,487</u>	<u>\$ 43,681,827</u>	<u>\$ 45,473,915</u>

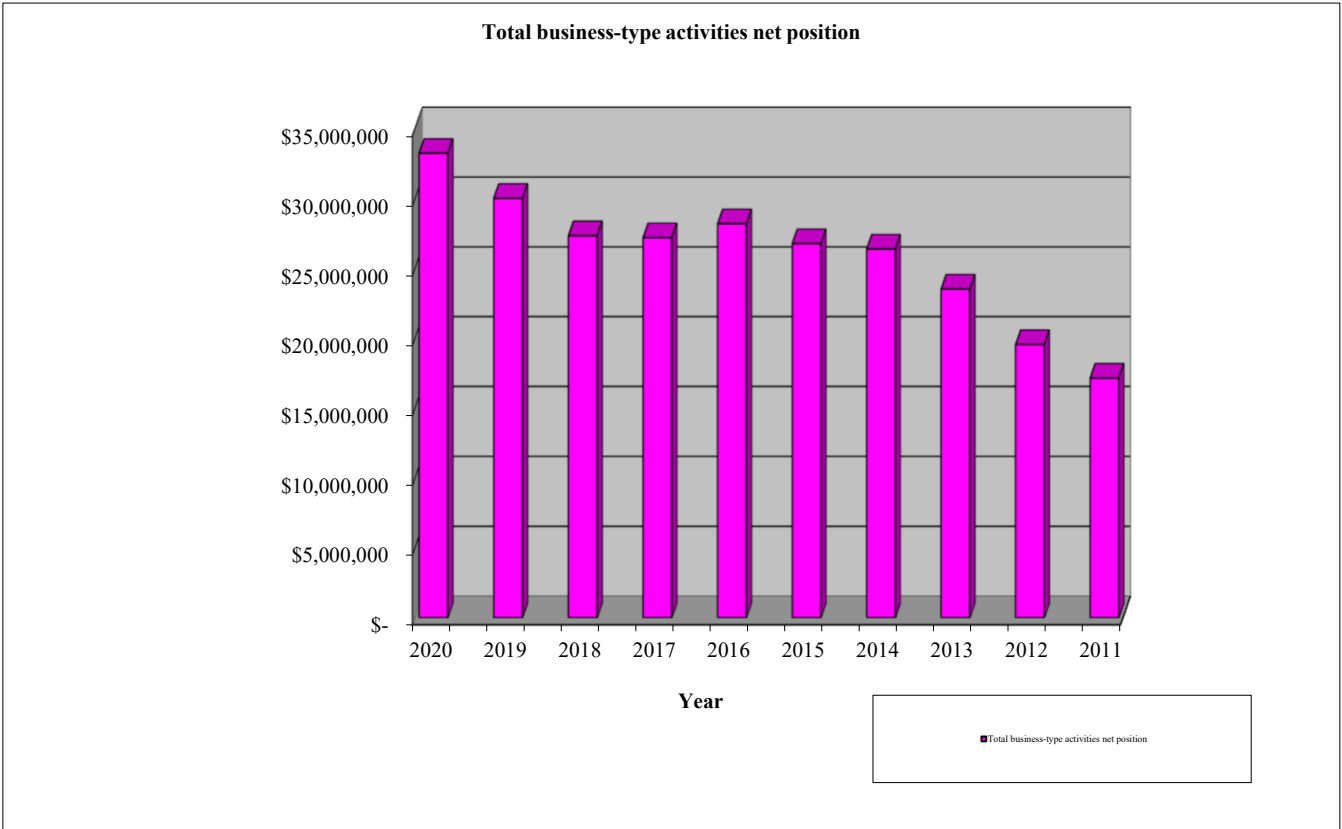
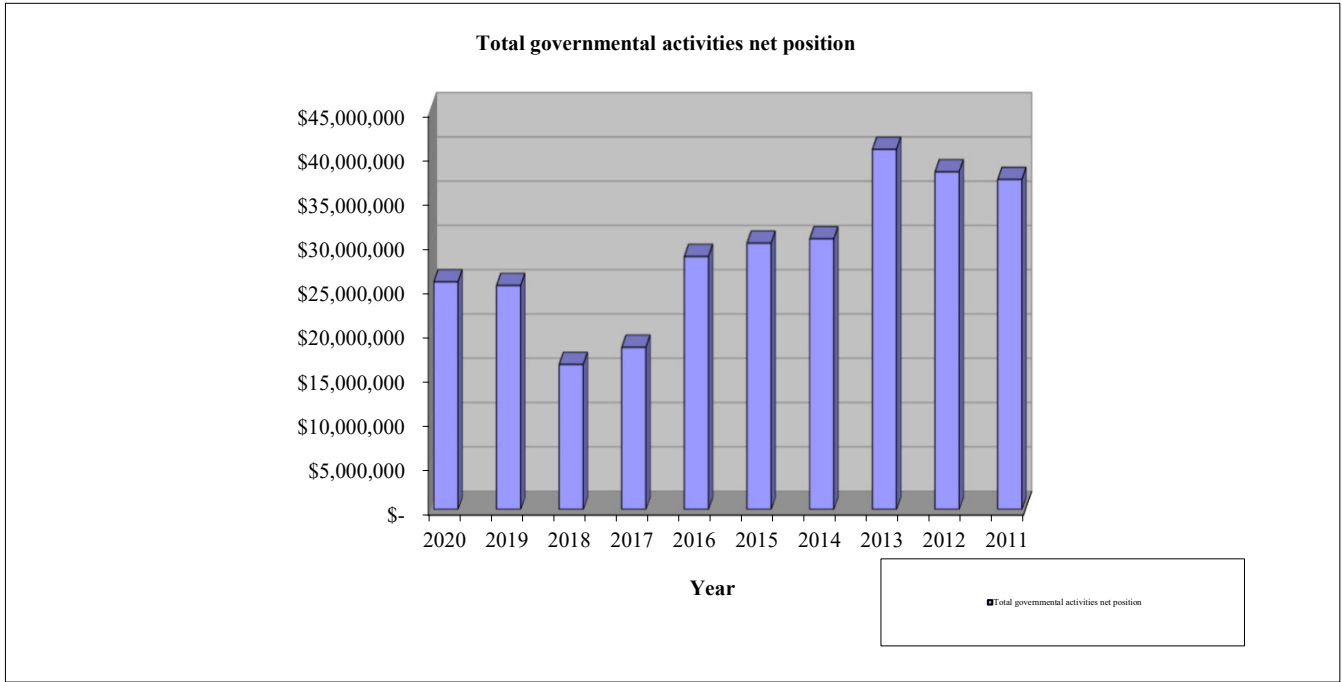
Source: City financial records



<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
\$ 31,429,821	\$ 31,655,663	\$ 31,621,010	\$ 29,968,932	\$ 30,592,967	\$ 30,618,154
181,122	168,289	282,850	273,468	273,468	277,873
1,207,686	1,138,040	1,750,025	4,801,831	991,621	775,909
32,209	31,173	32,516	35,395	37,557	43,405
118,430	109,356	99,258	91,867	78,158	59,114
1,067,319	1,012,633	1,177,269	1,204,789	1,501,925	1,670,954
181,108	164,711	108,757	103,236	71,785	86,679
-	-	-	-	-	54,516
459,220	339,614	367,539	215,047	119,724	168,242
(6,129,941)	(4,582,828)	(4,911,687)	3,932,979	4,434,985	3,469,243
<u>\$ 28,546,974</u>	<u>\$ 30,036,651</u>	<u>\$ 30,527,537</u>	<u>\$ 40,627,544</u>	<u>\$ 38,102,190</u>	<u>\$ 37,224,089</u>
\$ 20,119,667	\$ 18,461,579	\$ 15,606,124	\$ 14,664,196	\$ 13,135,521	\$ 12,022,392
8,073,856	8,309,781	10,773,111	8,858,962	6,409,878	5,112,891
<u>\$ 28,193,523</u>	<u>\$ 26,771,360</u>	<u>\$ 26,379,235</u>	<u>\$ 23,523,158</u>	<u>\$ 19,545,399</u>	<u>\$ 17,135,283</u>
\$ 51,549,488	\$ 50,117,242	\$ 47,227,134	\$ 44,633,128	\$ 43,728,488	\$ 42,640,546
181,122	168,289	282,850	273,468	273,468	277,873
1,207,686	1,138,040	1,750,025	4,801,831	991,621	775,909
32,209	31,173	32,516	35,395	37,557	43,405
118,430	109,356	99,258	91,867	78,158	59,114
1,067,319	1,012,633	1,177,269	1,204,789	1,501,925	1,670,954
181,108	164,711	108,757	103,236	71,785	86,679
-	-	-	-	-	54,516
459,220	339,614	367,539	215,047	119,724	168,242
1,943,915	3,726,953	5,861,424	12,791,941	10,844,863	8,582,134
<u>\$ 56,740,497</u>	<u>\$ 56,808,011</u>	<u>\$ 56,906,772</u>	<u>\$ 64,150,702</u>	<u>\$ 57,647,589</u>	<u>\$ 54,359,372</u>

**CITY OF STEUBENVILLE, OHIO**

**NET POSITION CHART BY YEAR  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**



Source: City financial records.

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**CITY OF STEUBENVILLE, OHIO**

CHANGES IN NET POSITION  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Program revenues:</b>				
Governmental activities:				
Charges for services:				
General government	\$ 980,857	\$ 846,639	\$ 912,118	\$ 1,003,695
Security of persons and property	240,200	7,850	7,190	215,850
Public health and welfare	-	-	-	104,587
Transportation	13,112	114,810	67,345	22,851
Community environment	224,199	507,117	278,945	260,494
Leisure time activity	12,655	39,134	40,553	36,047
Operating grants and contributions	4,057,941	1,745,954	1,431,526	1,520,203
Capital grants and contributions	757,184	3,084,700	962,072	3,322,049
Total governmental activities program revenues	<u>6,286,148</u>	<u>6,346,204</u>	<u>3,699,749</u>	<u>6,485,776</u>
Business-type activities:				
Charges for services:				
Water	7,494,363	7,415,631	6,319,648	6,304,482
Sewer	5,427,298	5,353,569	3,909,452	3,671,555
Refuse	1,679,509	1,766,866	1,861,153	1,858,135
Operating grants & contributions	-	1,246,858	-	-
Capital grants and contributions	886,172	1,203,627	-	532,019
Total business-type activities program revenues	<u>15,487,342</u>	<u>16,986,551</u>	<u>12,090,253</u>	<u>12,366,191</u>
Total primary government	<u>\$ 21,773,490</u>	<u>\$ 23,332,755</u>	<u>\$ 15,790,002</u>	<u>\$ 18,851,967</u>
<b>Expenses:</b>				
Governmental activities:				
General government	\$ 4,217,928	\$ 4,176,909	\$ 3,580,348	\$ 3,917,931
Security of persons and property	10,208,598	878,537	9,621,517	8,566,230
Public health and welfare	103,061	86,721	132,582	275,602
Transportation	4,406,112	4,530,369	4,263,293	3,628,421
Community environment	618,801	523,385	647,462	775,607
Leisure time activity	921,798	939,164	820,550	832,191
Interest and fiscal charges	246,313	263,606	280,109	322,644
Total governmental activities expenses	<u>20,722,611</u>	<u>11,398,691</u>	<u>19,345,861</u>	<u>18,318,626</u>
Business-type activities:				
Water	5,493,675	7,610,308	5,350,304	4,994,976
Sewer	4,875,637	4,764,433	4,394,859	4,059,096
Refuse	2,410,297	2,446,939	2,761,915	2,818,098
Total business-type activities expenses	<u>12,779,609</u>	<u>14,821,680</u>	<u>12,507,078</u>	<u>11,872,170</u>
Total primary government	<u>\$ 33,502,220</u>	<u>\$ 26,220,371</u>	<u>\$ 31,852,939</u>	<u>\$ 30,190,796</u>
<b>Net (expense) revenue:</b>				
Governmental activities	\$ (14,436,463)	\$ (5,052,487)	\$ (15,646,112)	\$ (11,832,850)
Business-type activities	2,707,733	2,164,871	(416,825)	494,021
Total primary government net expense	<u>\$ (11,728,730)</u>	<u>\$ (2,887,616)</u>	<u>\$ (16,062,937)</u>	<u>\$ (11,338,829)</u>

2016	2015	2014	2013	2012	2011
\$ 968,412	\$ 904,621	\$ 1,039,119	\$ 1,019,762	\$ 733,045	\$ 657,322
6,166	13,730	15,614	16,202	14,296	2,064
286,766	252,086	241,025	237,519	245,919	225,540
106,068	79,712	124,182	201,701	97,248	51,905
191,813	220,178	173,887	179,916	145,779	104,721
43,327	28,374	44,536	52,863	181,111	191,819
2,042,812	2,043,064	1,652,528	2,983,006	1,762,522	5,814,008
784,409	569,297	1,229,473	1,869,869	1,479,365	4,950,871
<u>4,429,773</u>	<u>4,111,062</u>	<u>4,520,364</u>	<u>6,560,838</u>	<u>4,659,285</u>	<u>11,998,250</u>
6,309,271	5,989,762	5,956,995	5,267,519	5,447,787	4,674,343
3,814,237	3,836,102	3,842,815	4,231,045	4,399,628	5,296,897
1,954,432	2,291,388	2,243,643	2,220,288	2,251,504	2,265,419
-	-	-	-	10,692	-
57,000	301,700	106,738	84,234	-	-
<u>12,134,940</u>	<u>12,418,952</u>	<u>12,150,191</u>	<u>11,803,086</u>	<u>12,109,611</u>	<u>12,236,659</u>
<u>\$ 16,564,713</u>	<u>\$ 16,530,014</u>	<u>\$ 16,670,555</u>	<u>\$ 18,363,924</u>	<u>\$ 16,768,896</u>	<u>\$ 24,234,909</u>
\$ 3,242,172	\$ 3,225,266	\$ 2,918,782	\$ 2,963,682	\$ 2,851,065	\$ 2,990,157
8,785,738	7,719,461	7,038,402	7,194,554	7,359,922	7,694,175
532,254	591,661	573,512	634,498	657,200	654,869
3,507,256	3,613,574	3,215,726	3,397,420	3,220,095	6,606,547
1,238,946	793,755	681,418	1,681,840	748,089	941,681
726,855	825,576	796,512	719,238	993,906	1,047,822
294,219	294,889	291,849	268,026	271,234	278,428
<u>18,327,440</u>	<u>17,064,182</u>	<u>15,516,201</u>	<u>16,859,258</u>	<u>16,101,511</u>	<u>20,213,679</u>
4,860,258	6,544,983	4,832,198	4,568,647	4,993,615	4,969,172
4,133,204	4,141,443	4,283,771	3,630,546	3,872,870	3,798,340
1,675,400	1,463,393	1,313,113	1,307,220	1,492,302	1,593,846
<u>10,668,862</u>	<u>12,149,819</u>	<u>10,429,082</u>	<u>9,506,413</u>	<u>10,358,787</u>	<u>10,361,358</u>
<u>\$ 28,996,302</u>	<u>\$ 29,214,001</u>	<u>\$ 25,945,283</u>	<u>\$ 26,365,671</u>	<u>\$ 26,460,298</u>	<u>\$ 30,575,037</u>
\$ (13,897,667)	\$ (12,953,120)	\$ (10,995,837)	\$ (10,298,420)	\$ (11,442,226)	\$ (8,215,429)
1,466,078	269,133	1,721,109	2,296,673	1,750,824	1,875,301
<u>\$ (12,431,589)</u>	<u>\$ (12,683,987)</u>	<u>\$ (9,274,728)</u>	<u>\$ (8,001,747)</u>	<u>\$ (9,691,402)</u>	<u>\$ (6,340,128)</u>

**CITY OF STEUBENVILLE, OHIO**

CHANGES IN NET POSITION  
LAST TEN YEARS (CONTINUED)  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>General revenues and other changes in net position:</b>				
Governmental activities:				
Taxes:				
Property taxes levied for:				
General purposes	\$ 1,073,132	\$ 1,028,752	\$ 1,051,004	\$ 1,058,482
Debt service	219,925	211,227	219,833	218,955
Municipal income taxes levied for:				
General purposes	9,368,119	9,651,374	9,725,996	9,094,023
Street improvement	739,914	718,918	732,424	748,367
Equipment improvement	302,058	286,201	292,992	310,558
Recreation	100,686	95,401	97,664	103,519
Other taxes:				
Hotel occupance taxes	258,034	371,837	320,332	289,645
Grants and entitlements				
not restricted to specific programs	884,112	881,609	818,371	832,759
Investment earnings	51,161	152,474	33,086	2,497
Other	2,007,353	565,305	381,974	340,367
Transfers	<u>(145,726)</u>	<u>-</u>	<u>-</u>	<u>(5,670)</u>
Total governmental activities	<u>14,858,768</u>	<u>13,963,098</u>	<u>13,673,676</u>	<u>12,993,502</u>
Business-type activities:				
Investment earnings	25,867	104,559	-	-
Royalties	92,463	227,032	482,128	-
Other	253,669	184,587	82,870	78,921
Oil & gas lease revenue	-	-	-	-
Special item	-	-	-	-
Transfers	145,726	-	-	5,670
Total business-type activities	<u>517,725</u>	<u>516,178</u>	<u>564,998</u>	<u>84,591</u>
Total primary government	<u>\$ 15,376,493</u>	<u>\$ 14,479,276</u>	<u>\$ 14,238,674</u>	<u>\$ 13,078,093</u>
<b>Change in net position:</b>				
Governmental activities	\$ 422,305	\$ 8,910,611	\$ (1,972,436)	\$ 1,160,652
Business-type activities	<u>3,225,458</u>	<u>2,681,049</u>	<u>148,173</u>	<u>578,612</u>
Total primary government	<u>\$ 3,647,763</u>	<u>\$ 11,591,660</u>	<u>\$ (1,824,263)</u>	<u>\$ 1,739,264</u>

Source: City financial records

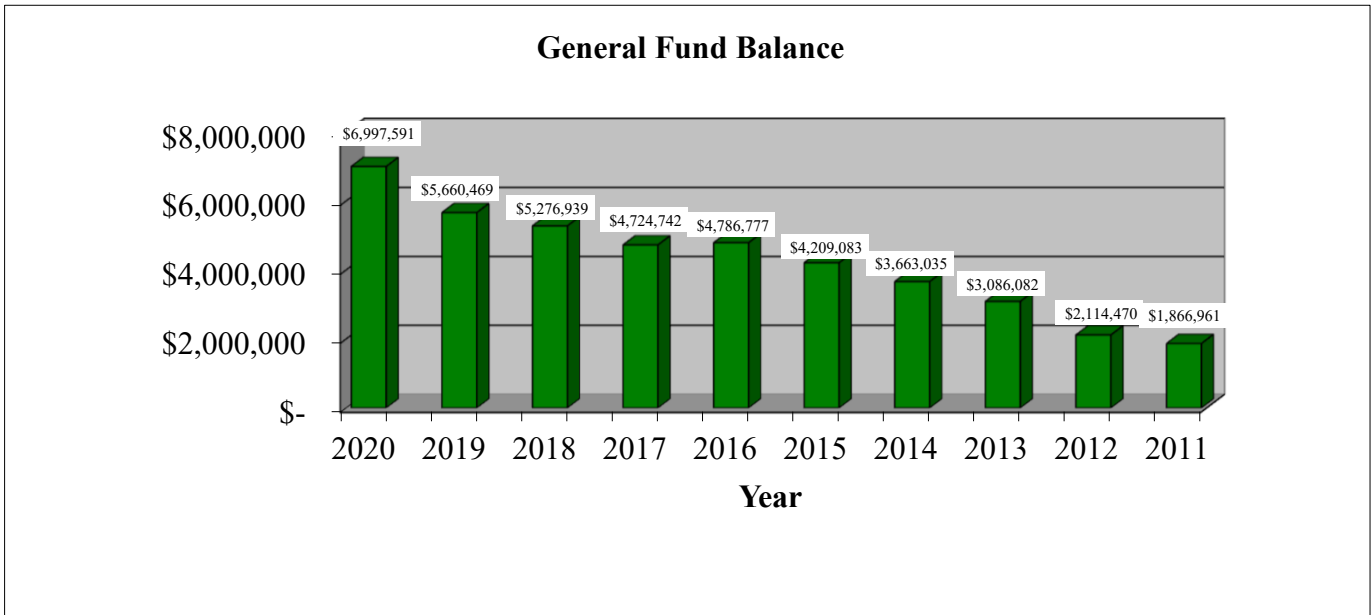
<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 1,042,099	\$ 951,459	\$ 940,815	\$ 916,282	\$ 999,622	\$ 1,111,461
216,903	204,206	203,185	198,808	185,150	229,331
8,789,657	8,622,606	8,376,021	8,822,516	8,379,389	7,866,863
702,410	703,363	703,978	758,523	741,205	646,294
288,117	290,881	294,506	319,027	308,845	305,337
96,039	96,960	98,169	106,342	102,949	101,779
220,403	319,548	396,254	307,047	292,107	220,348
863,425	852,143	907,314	1,169,401	1,192,720	2,056,140
5,477	1,892	1,972	3,357	3,383	9,160
126,718	239,673	386,495	222,471	123,955	214,161
56,742	179,503	90,785	-	(8,998)	-
<u>12,407,990</u>	<u>12,462,234</u>	<u>12,399,494</u>	<u>12,823,774</u>	<u>12,320,327</u>	<u>12,760,874</u>
-	-	-	-	-	-
-	-	-	-	-	-
12,827	302,495	149,043	105,187	53,038	10,895
-	-	-	-	597,256	-
-	-	3,040,000	1,575,899	-	-
(56,742)	(179,503)	(90,785)	-	8,998	-
<u>(43,915)</u>	<u>122,992</u>	<u>3,098,258</u>	<u>1,681,086</u>	<u>659,292</u>	<u>10,895</u>
<u>\$ 12,364,075</u>	<u>\$ 12,585,226</u>	<u>\$ 15,497,752</u>	<u>\$ 14,504,860</u>	<u>\$ 12,979,619</u>	<u>\$ 12,771,769</u>
\$ (1,489,677)	\$ (490,886)	\$ 1,403,657	\$ 2,525,354	\$ 878,101	\$ 4,545,445
1,422,163	392,125	4,819,367	3,977,759	2,410,116	1,886,196
<u>\$ (67,514)</u>	<u>\$ (98,761)</u>	<u>\$ 6,223,024</u>	<u>\$ 6,503,113</u>	<u>\$ 3,288,217</u>	<u>\$ 6,431,641</u>

**CITY OF STEUBENVILLE, OHIO**

FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>General fund:</b>						
Nonspendable	\$ 494,899	\$ 330,342	\$ 356,140	\$ 339,279	\$ 335,584	\$ 243,792
Assigned	518,817	481,619	710,404	707,091	1,538,914	1,716,997
Unassigned	<u>5,983,875</u>	<u>4,848,508</u>	<u>4,210,395</u>	<u>3,678,372</u>	<u>2,912,279</u>	<u>2,248,294</u>
Total general fund	<u>\$ 6,997,591</u>	<u>\$ 5,660,469</u>	<u>\$ 5,276,939</u>	<u>\$ 4,724,742</u>	<u>\$ 4,786,777</u>	<u>\$ 4,209,083</u>
<b>All other governmental funds:</b>						
Nonspendable	\$ 58,065	\$ 101,839	\$ 117,940	\$ 41,250	\$ 367,154	\$ 191,255
Restricted	2,253,807	2,096,455	2,046,170	2,296,470	1,890,930	2,376,814
Committed	2,736,999	2,749,619	3,022,844	2,511,961	3,082,600	3,366,095
Unassigned (deficit)	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 5,048,871</u>	<u>\$ 4,947,913</u>	<u>\$ 5,186,954</u>	<u>\$ 4,849,681</u>	<u>\$ 5,340,684</u>	<u>\$ 5,934,164</u>

Source: City financial records





<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 245,030	\$ 233,270	\$ 297,807	\$ 341,304
1,520,850	1,770,542	1,816,663	1,059,384
1,897,155	1,082,270	-	466,273
<u>\$ 3,663,035</u>	<u>\$ 3,086,082</u>	<u>\$ 2,114,470</u>	<u>\$ 1,866,961</u>
\$ 53,783	\$ 43,230	\$ 473,326	\$ 131,273
2,751,828	1,527,646	1,268,961	1,172,425
2,970,141	1,316,247	2,395,604	2,440,719
-	(160,843)	-	(668,428)
<u>\$ 5,775,752</u>	<u>\$ 2,726,280</u>	<u>\$ 4,137,891</u>	<u>\$ 3,075,989</u>

**CITY OF STEUBENVILLE, OHIO**

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

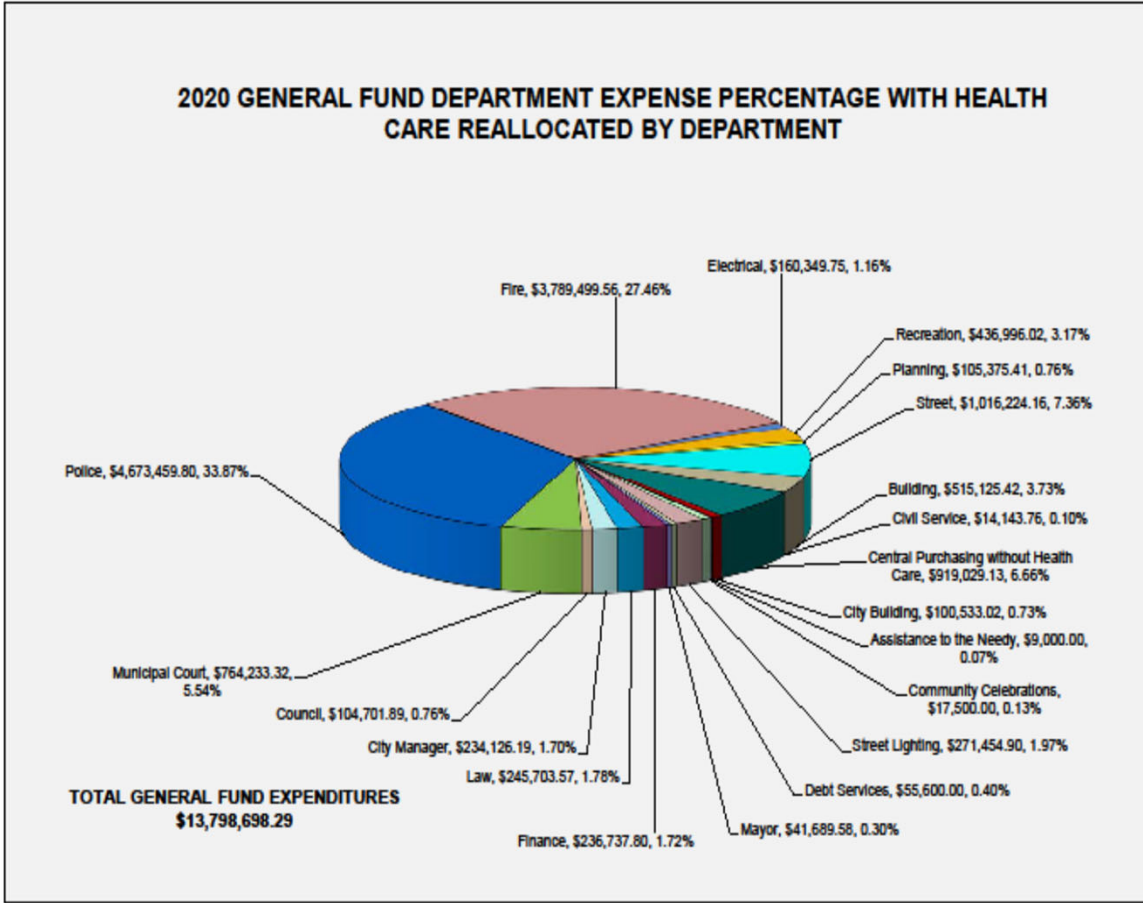
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Revenues</b>				
Taxes	\$ 12,139,299	\$ 12,503,229	\$ 12,570,704	\$ 11,525,402
Charges for services	96,922	31,824	33,728	32,085
Licenses and permits	602,929	968,871	730,160	798,655
Fines and forfeitures	347,535	412,149	394,113	641,032
Intergovernmental	5,743,547	5,050,637	3,103,568	4,361,087
Special assessments	97,041	23,518	47,405	105,552
Investment income	56,142	155,161	33,096	2,509
Rental income	75,708	77,838	96,489	108,869
Contributions and donations	23,675	6,555	11,504	6,770
Other	2,049,700	562,648	380,978	345,091
Total revenues	<u>21,232,498</u>	<u>19,792,430</u>	<u>17,401,745</u>	<u>17,927,052</u>
<b>Expenditures</b>				
Current:				
General government	3,865,307	3,585,501	3,219,109	3,437,774
Security of persons and property	9,577,671	8,333,023	8,030,538	7,581,009
Public health and welfare	103,061	86,721	132,582	274,567
Transportation	1,967,200	2,041,775	1,829,303	1,617,066
Community environment	557,985	459,492	560,099	386,281
Leisure time activity	501,577	505,325	428,411	413,411
Capital outlay	2,744,559	4,163,749	1,865,510	4,291,608
Debt service:				
Principal retirement	161,420	160,081	159,509	131,737
Interest and fiscal charges	238,327	243,169	249,131	281,698
Bond issuance cost	-	-	-	-
Payment of accreted interest on CABs	77,311	74,080	70,258	65,739
Total expenditures	<u>19,794,418</u>	<u>19,652,916</u>	<u>16,544,450</u>	<u>18,480,890</u>
Excess of revenues over (under) expenditures	<u>1,438,080</u>	<u>139,514</u>	<u>857,295</u>	<u>(553,838)</u>
<b>Other financing sources (uses)</b>				
Bonds issued	-	-	-	-
Premium on bonds	-	-	-	-
Capital lease transaction	-	-	-	-
Sale of capital assets	-	4,975	-	800
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>4,975</u>	<u>-</u>	<u>800</u>
Net change in fund balances	<u>\$ 1,438,080</u>	<u>\$ 144,489</u>	<u>\$ 857,295</u>	<u>\$ (553,038)</u>
Capital expenditures	2,926,066	3,767,916	1,724,350	5,130,917
Debt service as a percentage of noncapital expenditures.	2.83%	3.00%	3.23%	3.59%

Source: City financial records

2016	2015	2014	2013	2012	2011
\$ 11,508,036	\$ 11,675,407	\$ 11,129,961	\$ 10,941,486	\$ 10,656,734	\$ 10,145,540
32,814	46,755	52,638	58,640	80,558	80,638
982,626	926,413	893,575	1,003,244	853,116	707,714
366,973	329,193	382,097	434,304	371,436	334,151
3,701,004	3,596,867	5,482,153	4,708,251	5,282,808	13,908,820
78,628	168,227	96,479	31,943	4,961	11,071
6,533	1,902	1,982	3,357	3,398	9,206
103,446	108,544	129,643	138,587	115,103	121,706
12,937	7,073	11,390	52,925	11,852	26,377
114,013	241,388	375,019	209,726	113,613	162,443
16,907,010	17,101,769	18,554,937	17,582,463	17,493,579	25,507,666
2,992,451	3,151,213	2,696,811	2,587,744	2,617,083	2,754,883
7,335,812	7,452,012	7,005,187	6,885,508	7,092,438	7,408,184
550,708	593,208	639,995	635,243	655,812	649,477
1,585,546	1,779,687	1,518,671	1,594,075	1,455,190	5,129,288
1,010,255	650,823	500,175	1,268,090	942,727	1,137,272
380,286	459,277	490,645	367,899	652,209	685,042
2,583,637	1,786,730	2,600,886	4,170,686	2,295,269	5,678,947
224,249	268,573	243,199	265,135	242,655	231,646
261,552	269,650	239,611	251,182	257,143	267,063
-	-	25,712	-	-	-
-	-	-	-	-	-
16,924,496	16,411,173	15,960,892	18,025,562	16,210,526	23,941,802
(17,486)	690,596	2,594,045	(443,099)	1,283,053	1,565,864
-	-	1,000,000	-	-	-
-	-	31,224	-	-	-
-	-	-	-	24,995	-
1,700	13,864	1,156	3,100	1,363	42,008
11,000	18,500	52,993	27,956	28,952	-
(11,000)	(18,500)	(52,993)	(27,956)	(28,952)	-
1,700	13,864	1,032,380	3,100	26,358	42,008
\$ (15,786)	\$ 704,460	\$ 3,626,425	\$ (439,999)	\$ 1,309,411	\$ 1,607,872
2,136,330	1,578,054	2,340,972	3,557,473	2,206,032	5,645,566
3.29%	3.63%	3.54%	3.57%	3.57%	2.73%

CITY OF STEUBENVILLE, OHIO

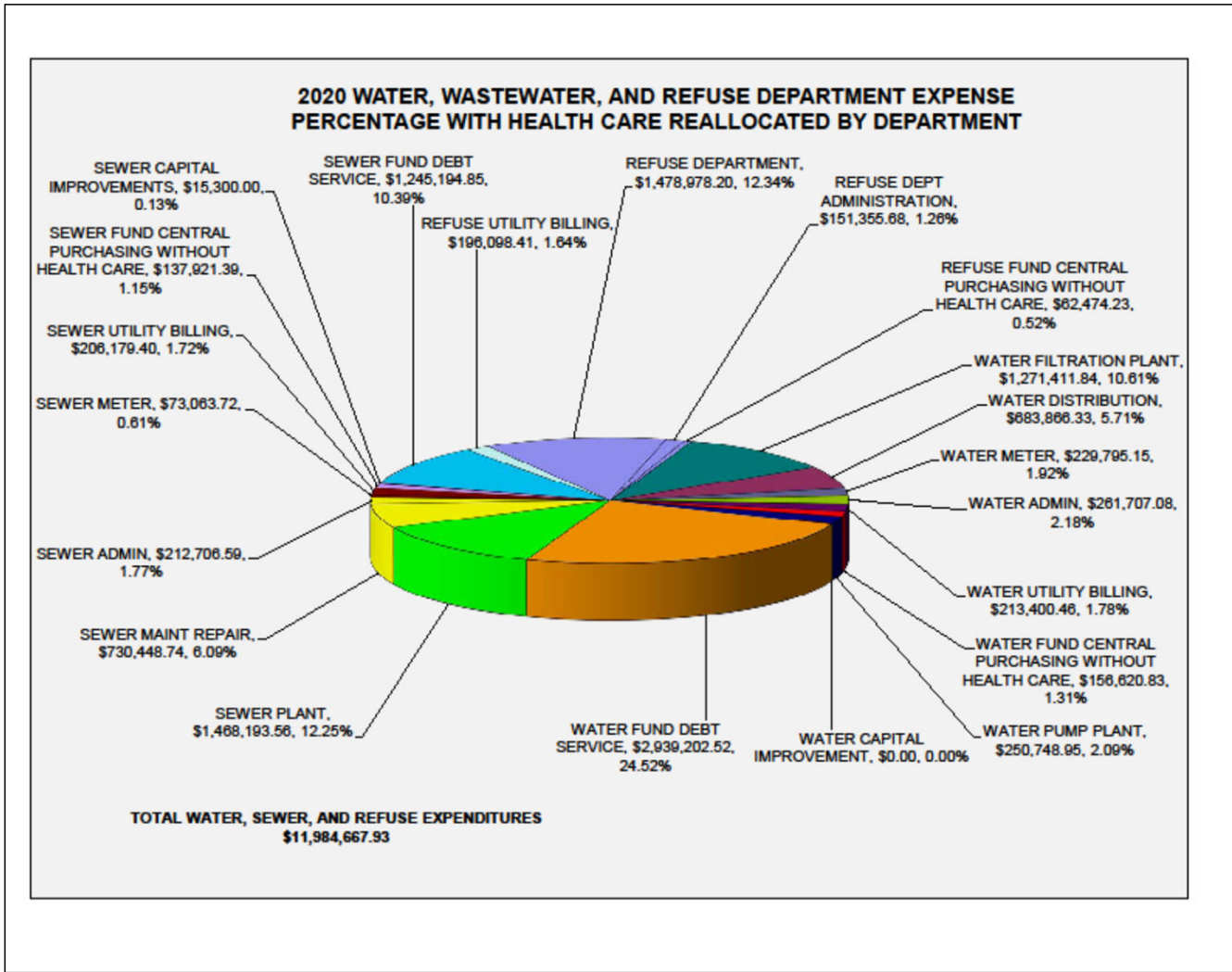
GENERAL FUND EXPENDITURES CHART BY DEPARTMENT  
CURRENT YEAR  
(CASH BASIS)



Source: City financial records.

CITY OF STEUBENVILLE, OHIO

ENTERPRISE FUNDS EXPENSES BY DEPARTMENT  
CURRENT YEAR  
(CASH BASIS)



Source: City financial records.

**CITY OF STEUBENVILLE, OHIO**

ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN YEARS

Collection Year	Real Property		Public Utility Property	
	Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (b)
2020	\$ 230,281,140	\$ 657,946,114	\$ 24,634,500	\$ 27,993,750
2019	225,502,640	644,293,257	22,653,730	25,742,875
2018	226,548,120	647,280,343	21,311,030	24,217,080
2017	226,602,510	647,435,743	19,742,340	22,434,477
2016	226,442,830	646,979,514	19,141,360	21,751,545
2015	226,820,990	648,059,971	15,812,610	17,968,875
2014	224,014,650	640,041,857	14,191,520	16,126,727
2013	224,091,290	640,260,829	13,453,550	15,288,125
2012	231,075,880	660,216,800	12,429,730	14,124,693
2011	230,747,900	659,279,714	11,691,860	13,286,205

**Source:** Jefferson County, Ohio; Auditor's Office

(a) Real property is assessed at 35% of actual value. Real property taxes collected in a calendar year are levied as of January 1 of that year based on assessed values as of January 1 of the preceding year.

(b) Public utility is assessed at 88% of actual value. Public utility real and tangible property taxes collected in a calendar year are levied in the preceding calendar year based on assessed values determined as of December 31 of the second preceding year.

(c) For 2006, tangible personal property tax is assessed at 18.75% of property value, including inventory.  
 For 2007, tangible personal property tax is assessed at 12.50% of property value, including inventory.  
 For 2008, tangible personal property tax is assessed at 6.25% of property value, including inventory.  
 For 2009 and 2010, tangible personal property tax is assessed at 0.00% of property value, including inventory, except for telephone tangible personal property which is assessed at 10% of property value, including inventory. In 2009 and 2010, telephone tangible is the only taxable tangible personal property.  
 The tangible personal property tax was phased out in 2011.

**Total**

---

<b>Assessed Value</b>	<b>Estimated Actual Value</b>	<b>Ratio</b>	<b>Total Direct Tax Rate</b>
\$ 254,915,640	\$ 685,939,864	37.16%	\$ 8.20
248,156,370	670,036,132	37.04%	8.20
247,859,150	671,497,422	36.91%	8.20
246,344,850	669,870,220	36.78%	8.20
245,584,190	668,731,060	36.72%	8.20
242,633,600	666,028,846	36.43%	8.20
238,206,170	656,168,584	36.30%	8.20
237,544,840	655,548,954	36.24%	8.20
243,505,610	674,341,493	36.11%	8.20
242,439,760	672,565,919	36.05%	8.20

**CITY OF STEUBENVILLE, OHIO**

DIRECT AND OVERLAPPING PROPERTY TAX RATES  
(RATE PER \$1,000 OF ASSESSED VALUE)  
LAST TEN YEARS

Collection Year	City Direct Rates				Overlapping Rates				
	Operating	Debt Service	Police and Fire Pension	Total Direct Rate	Jefferson County	Steubenville City School District	Jefferson County Joint Vocational School	Steel Valley Regional Transit Authority	
2020	\$ 6.60	\$ 1.00	\$ 0.60	\$ 8.20	\$ 11.05	\$ 33.95	\$ 2.50	\$ 1.50	
2019	6.60	1.00	0.60	8.20	11.05	33.95	2.50	1.50	
2018	6.60	1.00	0.60	8.20	11.05	33.95	2.50	1.50	
2017	6.60	1.00	0.60	8.20	12.15	35.35	2.50	1.50	
2016	6.60	1.00	0.60	8.20	12.15	35.35	2.50	1.50	
2015	6.60	1.00	0.60	8.20	12.15	35.35	2.50	1.50	
2014	6.60	1.00	0.60	8.20	11.95	35.35	2.50	1.50	
2013	6.60	1.00	0.60	8.20	11.95	35.35	1.50	1.50	
2012	6.60	1.00	0.60	8.20	11.95	35.35	1.50	1.50	
2011	6.60	1.00	0.60	8.20	11.95	35.35	1.50	1.50	

**Source:** Jefferson County, Ohio; Auditor's Office

**Note:** Prior to 2010, Eastern Gateway Community College was known as Jefferson County Community College.



**Overlapping Rates (continued)**

<b>Eastern Gateway Community College</b>	<b>Indian Creek Local School District</b>	<b>Public Library of Steubenville and Jefferson County</b>	<b>Total Overlapping Rates</b>	<b>Total Direct and Overlapping Rates</b>
\$ 1.00	\$ 49.15	\$ 1.00	\$ 100.15	\$ 108.35
1.00	49.15	1.00	100.15	108.35
1.00	42.65	1.00	93.65	101.85
1.00	42.65	1.00	96.15	104.35
1.00	42.65	1.00	96.15	104.35
1.00	42.65	1.00	96.15	104.35
1.00	42.65	1.00	95.95	104.15
1.00	42.65	1.00	94.95	103.15
1.00	42.65	1.00	94.95	103.15
1.00	42.65	1.00	94.95	103.15

**CITY OF STEUBENVILLE, OHIO**

PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO

<u>December 31, 2020</u>			
<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Assessed Value</u>
Ohio Power Company	\$ 16,362,700	1	6.42%
Columbia Gas of Ohio, Inc.	8,684,460	2	3.41%
Ascent Resources Utica LLC	4,539,220	3	1.78%
Fort Steuben Mall Realty Holding LLC	4,365,930	4	1.71%
Hollywood Center, Inc.	3,216,370	5	1.26%
WMT BJ Partners LLC	2,694,540	6	1.06%
Ohi Asset Steubenville	2,139,930	7	0.84%
Carriage Inn of Steubenville, Inc.	2,133,000	8	0.84%
Cal-Steuben Limited Partnership	1,994,000	9	0.78%
Lowes Home Centers, Inc.	1,785,970	10	0.70%
Total, top ten principal property taxpayers	<u>\$ 47,916,120</u>		<u>18.80%</u>
Total City property tax assessed valuation	<u>\$ 254,915,640</u>		

<u>December 31, 2011</u>			
<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Assessed Value</u>
Fort Steuben Improvements	\$ 12,748,499	1	5.26%
Ohio Power Company	10,314,636	2	4.25%
Hollywood Center, Inc.	3,844,295	3	1.59%
Cal-Steuben Limited	2,325,925	4	0.96%
Carriage Inn of Steubenville, Inc.	1,952,615	5	0.81%
Columbia Gas of Ohio, Inc.	1,943,959	6	0.80%
Laurels of Steubenville LLC	1,902,180	7	0.78%
Lowes Home Center Inc.	1,589,805	8	0.66%
Wheeling Pittsburgh Steel	1,529,675	9	0.63%
L & L Realty Holding Company LLC	1,312,535	10	0.54%
Total, top ten principal property taxpayers	<u>\$ 39,464,124</u>		<u>16.28%</u>
Total City property tax assessed valuation	<u>\$ 242,439,760</u>		

**Source:** Jefferson County, Ohio; Auditor's Office

**CITY OF STEUBENVILLE, OHIO**

PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN YEARS

<b>Year</b>	<b>Total Levy</b>	<b>Current Collection</b>	<b>Percent of Current Collections to Tax Levy</b>	<b>Delinquent Collections</b>	<b>Total Collections</b>	<b>Percent of Total Collections to Tax Levy</b>	<b>Outstanding Delinquent Taxes</b>	<b>Percentage of Delinquent Taxes to Tax Levy</b>
2020	\$ 1,489,549	\$ 1,426,544	95.77%	\$ 52,022	\$ 1,478,566	99.26%	\$ 313,455	21.04%
2019	1,427,004	1,316,253	92.24%	33,066	1,349,319	94.56%	362,437	25.40%
2018	1,409,763	1,379,908	97.88%	73,697	1,453,605	103.11%	337,906	23.97%
2017	1,395,083	1,347,155	96.56%	52,337	1,399,492	100.32%	356,105	25.53%
2016	1,390,968	1,349,396	97.01%	57,225	1,406,621	101.13%	326,390	23.46%
2015	1,366,365	1,321,710	96.73%	73,191	1,394,901	102.09%	360,990	26.42%
2014	1,339,769	1,288,885	96.20%	88,834	1,377,719	102.83%	347,572	25.94%
2013	1,328,278	1,273,602	95.88%	81,587	1,355,189	102.03%	483,185	36.38%
2012	1,347,254	1,291,062	95.83%	74,526	1,365,588	101.36%	488,814	36.28%
2011	1,379,576	1,144,649	82.97%	77,282	1,221,931	88.57%	617,236	44.74%

**Source:** Jefferson County, Ohio; Auditor's Office

**Note:** Delinquent tax collections are available only by collection year rather than the year in which they were levied; therefore, the percentage of total collections to tax levy exceeds 100 percent in some years. The City will continue to work with the County Auditor to retrieve this information in the future.

**CITY OF STEUBENVILLE, OHIO**

**INCOME TAX RATE AND COLLECTIONS  
LAST TEN YEARS  
(CASH BASIS)**

<b>Year</b>	<b>Tax Rate</b>	<b>Total Tax Collected</b>
2020	2.00%	\$ 10,538,670
2019	2.00%	11,150,593
2018	2.00%	10,911,430
2017	2.00%	9,897,503
2016	2.00%	10,070,035
2015	2.00%	9,942,058
2014	2.00%	9,551,821
2013	2.00%	9,423,734
2012	2.00%	9,256,607
2011	1.925% <b>(a)</b>	8,560,807

**Source:** Regional Income Tax Agency (RITA)

**(a)** The income tax rate was reduced from 2% to 1.7% for the period of May 4, 2011 through August 2, 2011. The increase from 1.7% to 2% was approved by voters August 2, 2011. The City allowed for the use of a blended rate of 1.925% for tax year 2011.

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**CITY OF STEUBENVILLE, OHIO**

RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS

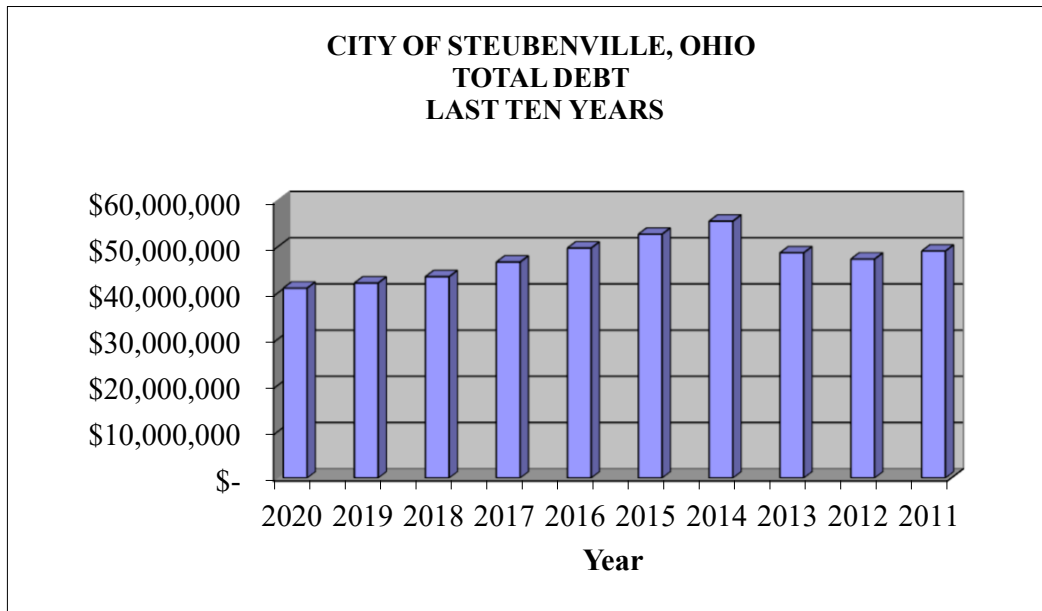
Year	Governmental Activities			Business-type Activities		
	General Obligation Bonds	Loans	Capital Leases	General Obligation Bonds	Revenue Bonds	Loans
2020	\$ 3,871,909	\$ 307,701	\$ -	\$ 6,453,441	\$ 313,000	\$ 29,753,939
2019	3,977,647	363,510	-	6,847,944	388,000	30,568,750
2018	4,070,979	417,548	-	7,232,447	462,000	31,283,269
2017	4,153,821	469,873	-	7,611,952	631,174	33,710,294
2016	4,227,794	491,019	1,460	7,981,456	797,220	36,055,373
2015	4,308,938	537,294	7,030	8,340,960	1,038,570	38,276,152
2014	4,391,146	635,663	12,193	8,700,462	1,255,814	40,482,981
2013	3,426,304	731,303	16,978	1,705,000	740,137	42,104,837
2012	3,491,935	856,403	21,413	1,825,000	401,044	40,769,527
2011	3,561,232	960,164	1,794	1,945,000	495,000	42,138,146

**Sources:**

(a) See notes to the financial statements regarding the City's outstanding debt information.

(b) See Schedule " Demographic and Economic Statistics - Last Ten Years" for personal income and population.

<b>Business-type Activities</b>						
<b>Capital Leases</b>		<b>(a) Total Primary Government</b>	<b>(b) Total Personal Income</b>	<b>Percentage of Personal Income</b>	<b>(b) Population</b>	<b>Per Capita</b>
\$ 379,022		\$ 41,079,012	\$ 738,397,370	5.56%	17,515	\$ 2,345
30,397		42,176,248	718,499,416	5.87%	17,753	2,376
88,098		43,554,341	680,904,224	6.40%	17,864	2,438
144,279		46,721,393	657,206,352	7.11%	18,072	2,585
198,981		49,753,303	660,152,088	7.54%	18,072	2,753
239,074		52,748,018	645,178,250	8.18%	18,355	2,874
96,405		55,574,664	624,749,135	8.90%	18,355	3,028
-		48,724,559	609,478,880	7.99%	18,440	2,642
-		47,365,322	577,891,160	8.20%	18,440	2,569
-		49,101,336	561,244,061	8.75%	18,659	2,632



**CITY OF STEUBENVILLE, OHIO**

RATIO OF GENERAL BONDED DEBT TO ASSESSED  
VALUE AND BONDED DEBT PER CAPITA  
LAST TEN YEARS

<u>Year</u>	<u>Population (1)</u>	<u>Estimated Actual Value of Taxable Property</u>	<u>Bonded Debt</u>	<u>Ratio of Bonded Debt to Estimated Actual Value of Property</u>	<u>Bonded Debt Per Capita</u>
2019	17,515	\$ 685,939,864	\$ 10,325,350	1.51%	\$ 590
2019	17,753	670,036,132	10,825,591	1.62%	610
2018	17,864	671,497,422	11,303,426	1.68%	633
2017	18,072	669,870,220	11,765,773	1.76%	651
2016	18,072	668,731,060	12,209,250	1.83%	676
2015	18,355	666,028,846	12,649,898	1.90%	689
2014	18,355	656,168,584	13,091,608	2.00%	713
2013	18,440	655,548,954	5,131,304	0.78%	278
2012	18,440	674,341,493	5,316,935	0.79%	288
2011	18,659	672,565,919	5,506,232	0.82%	295

**Source:** (1) U.S Census Bureau



**CITY OF STEUBENVILLE, OHIO**

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2020

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Direct:</b>			
City of Steubenville	\$ 4,341,157	100.00%	\$ 4,341,157
Total of direct debt	<u>4,341,157</u>		<u>4,341,157</u>
<b>Overlapping debt:</b>			
Steubenville City School District	450,000	96.12%	432,540
Jefferson County	9,470,332	15.49%	1,466,954
Jefferson County Joint Vocational School	394,492	15.12%	59,647
Indian Creek Local School District	52,645,000	20.20%	10,634,290
Total of overlapping debt	<u>62,959,824</u>		<u>12,593,431</u>
Total direct and overlapping debt	<u>\$ 67,300,981</u>		<u>\$ 16,934,588</u>

**Source:** Ohio Municipal Advisory Council

**Note:** The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the City's taxable assessed value that is within the subdivision's boundaries and dividing it by the City's total taxable assessed value.

**CITY OF STEUBENVILLE, OHIO**

**WATER OWDA LOAN PLEDGED REVENUE COVERAGE  
LAST TEN YEARS**

<b>Year</b>	<b>Operating Revenues</b>	<b>Direct Operating Expenses (1)</b>	<b>Net Available Revenues</b>	<b>Debt Service</b>		<b>Coverage</b>
				<b>Principal</b>	<b>Interest</b>	
2020	\$ 7,583,755	\$ 3,714,769	\$ 3,868,986	\$ 2,170,555	\$ 519,139	1.44
2019	7,502,009	5,739,828	1,762,181	2,059,873	582,505	0.67
2018	6,346,941	3,522,407	2,824,534	1,988,298	643,655	1.07
2017	6,328,799	3,104,607	3,224,192	1,919,246	702,668	1.23
2016	6,309,880	2,918,220	3,391,660	1,852,626	695,021	1.33
2015	5,992,250	4,561,397	1,430,853	1,788,352	881,468	0.54
2014	5,980,304	2,513,960	3,466,344	1,726,339	1,008,080	1.27
2013	5,283,449	2,449,493	2,833,956	1,629,500	1,067,913	1.05
2012	5,448,141	3,015,713	2,432,428	1,607,604	1,022,437	0.92
2011	4,678,829	2,833,944	1,844,885	1,621,849	1,175,766	0.66

(1) Operating expenses do not include depreciation.

**Source:** City financial records

**CITY OF STEUBENVILLE, OHIO**

**SEWER OWDA LOAN PLEDGED REVENUE COVERAGE  
LAST TEN YEARS**

<u>Year</u>	<u>Operating Revenues</u>	<u>Direct Operating Expenses (1)</u>	<u>Net Available Revenues</u>	<u>Debt Service</u>		<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	
2020	\$ 5,517,778	\$ 3,455,909	\$ 2,061,869	\$ 455,407	\$ 454,968	2.26
2019	5,404,645	3,296,799	2,107,846	438,199	471,759	2.32
2018	3,946,174	2,914,920	1,031,254	421,647	487,911	1.13
2017	3,698,454	2,533,457	1,164,997	405,721	503,452	1.28
2016	3,814,904	2,650,885	1,164,019	389,931	512,702	1.29
2015	3,838,467	2,672,987	1,165,480	375,859	538,801	1.27
2014	3,843,695	2,992,434	851,261	351,271	561,733	0.93
2013	4,252,505	2,658,274	1,594,231	184,368	492,207	2.36
2012	4,426,856	3,017,842	1,409,014	225,595	444,198	2.10
2011	5,298,290	2,926,266	2,372,024	233,786	462,389	3.41

(1) Operating expenses do not include depreciation.

**Source:** City financial records

**CITY OF STEUBENVILLE, OHIO**

SEWER REVENUE BOND PLEDGED REVENUE COVERAGE  
LAST SEVEN YEARS

Year	Operating Revenues	Direct Operating Expenses (1)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2020	\$ 5,517,778	\$ 3,455,909	\$ 2,061,869	\$ 75,000	\$ 10,599	24.09
2019	5,404,645	3,296,799	2,107,846	74,000	13,094	24.20
2018	3,946,174	2,914,920	1,031,254	73,000	15,354	11.67
2017	3,698,454	2,533,457	1,164,997	72,000	17,587	13.00
2016	3,814,904	2,650,885	1,164,019	71,000	19,789	12.82
2015	3,838,467	2,672,987	1,165,480	-	10,441	111.63
2014	3,843,695	2,992,434	851,261	70,000	13,838	10.15

(1) Operating expenses do not include depreciation.

**Source:** City financial records

**Note:** The City did not have debt service payments on sewer revenue bonds prior to 2014.

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**CITY OF STEUBENVILLE, OHIO**

COMPUTATION OF LEGAL DEBT MARGIN  
LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Assessed value	\$ 254,915,640	\$ 248,156,370	\$ 247,859,150	\$ 246,344,850
Legal debt margin:				
Debt limitation - 10.5% of assessed value	26,766,142	26,056,419	26,025,211	25,866,209
Debt applicable to limitation:				
General obligation bonds	<u>10,015,000</u>	<u>10,432,689</u>	<u>10,843,609</u>	<u>11,253,351</u>
Gross indebtedness (Total voted and unvoted debt)	<u>10,015,000</u>	<u>10,432,689</u>	<u>10,843,609</u>	<u>11,253,351</u>
Less: debt outside limitations				
General obligation bonds	<u>(6,255,000)</u>	<u>(6,635,000)</u>	<u>(7,005,000)</u>	<u>(7,370,000)</u>
Total debt outside limitations	<u>(6,255,000)</u>	<u>(6,635,000)</u>	<u>(7,005,000)</u>	<u>(7,370,000)</u>
Total debt applicable to limitation - Within 10.5% limitations	3,760,000	3,797,689	3,838,609	3,883,351
Less: amount available in debt service fund to pay debt applicable to limitation	<u>(300,485)</u>	<u>(279,648)</u>	<u>(275,776)</u>	<u>(254,735)</u>
Net debt within 10.5% limitation	<u>3,459,515</u>	<u>3,518,041</u>	<u>3,562,833</u>	<u>3,628,616</u>
Overall debt margin within 10.5% limitation	<u>\$ 23,306,627</u>	<u>\$ 22,538,378</u>	<u>\$ 22,462,378</u>	<u>\$ 22,237,593</u>
Unvoted debt limitation - 5.5% of assessed valuation	\$ 14,020,360	\$ 13,648,600	\$ 13,632,253	\$ 13,548,967
Gross indebtedness authorized by council	10,015,000	10,432,689	10,843,609	11,253,351
Less: debt outside limitations: Total debt outside limitations	<u>(10,015,000)</u>	<u>(10,432,689)</u>	<u>(10,843,609)</u>	<u>(11,253,351)</u>
Unvoted debt margin within 5.5% limitation	<u>\$ 14,020,360</u>	<u>\$ 13,648,600</u>	<u>\$ 13,632,253</u>	<u>\$ 13,548,967</u>

**Source:** City of Steubenville financial records

<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
\$ 245,584,190	\$ 242,633,600	\$ 238,206,170	\$ 237,544,840	\$ 243,505,610	\$ 242,439,760
25,786,340	25,476,528	25,011,648	24,942,208	25,568,089	25,456,175
<u>11,657,612</u>	<u>12,117,612</u>	<u>12,572,612</u>	<u>4,952,612</u>	<u>5,157,612</u>	<u>5,362,612</u>
<u>11,657,612</u>	<u>12,117,612</u>	<u>12,572,612</u>	<u>4,952,612</u>	<u>5,157,612</u>	<u>5,362,612</u>
<u>(7,725,000)</u>	<u>(8,070,000)</u>	<u>(8,415,000)</u>	<u>(1,705,000)</u>	<u>(1,825,000)</u>	<u>(1,945,000)</u>
<u>(7,725,000)</u>	<u>(8,070,000)</u>	<u>(8,415,000)</u>	<u>(1,705,000)</u>	<u>(1,825,000)</u>	<u>(1,945,000)</u>
3,932,612	4,047,612	4,157,612	3,247,612	3,332,612	3,417,612
<u>(213,123)</u>	<u>(168,669)</u>	<u>(126,251)</u>	<u>(112,157)</u>	<u>(98,478)</u>	<u>(81,309)</u>
<u>3,719,489</u>	<u>3,878,943</u>	<u>4,031,361</u>	<u>3,135,455</u>	<u>3,234,134</u>	<u>3,336,303</u>
<u>\$ 22,066,851</u>	<u>\$ 21,597,585</u>	<u>\$ 20,980,287</u>	<u>\$ 21,806,753</u>	<u>\$ 22,333,955</u>	<u>\$ 22,119,872</u>
\$ 13,507,130	\$ 13,344,848	\$ 13,101,339	\$ 13,064,966	\$ 13,392,809	\$ 13,334,187
11,657,612	12,117,612	12,572,612	4,952,612	5,157,612	5,362,612
<u>(11,657,612)</u>	<u>(12,117,612)</u>	<u>(12,572,612)</u>	<u>(4,952,612)</u>	<u>(5,157,612)</u>	<u>(5,362,612)</u>
<u>\$ 13,507,130</u>	<u>\$ 13,344,848</u>	<u>\$ 13,101,339</u>	<u>\$ 13,064,966</u>	<u>\$ 13,392,809</u>	<u>\$ 13,334,187</u>

**CITY OF STEUBENVILLE, OHIO**

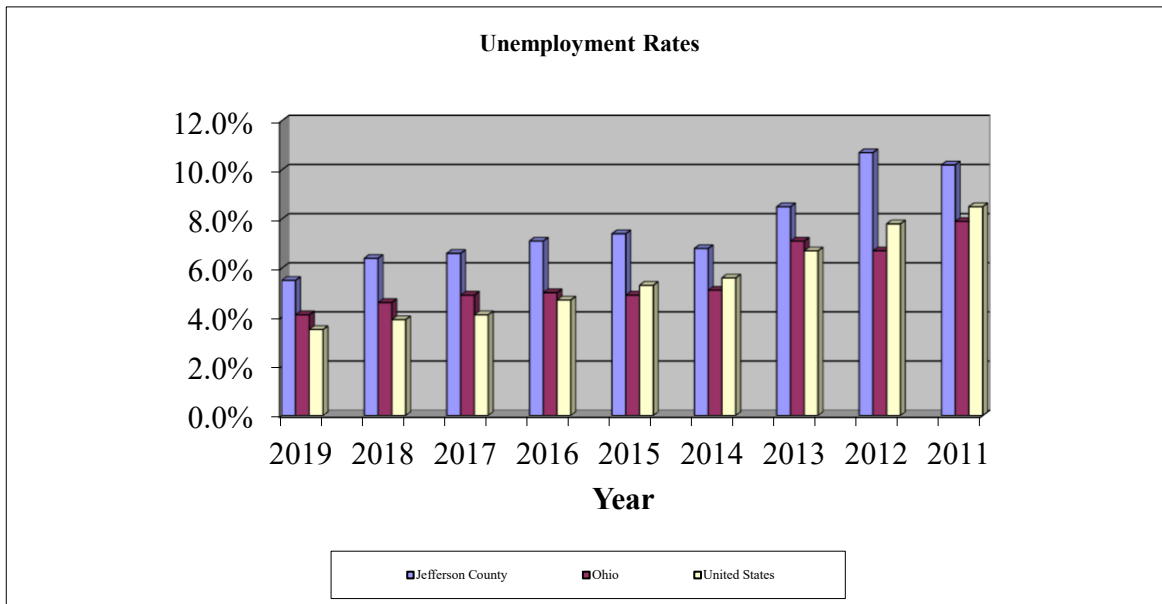
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS

Year	Population (1)	Personal Income	Per Capita Personal Income (3)	Annual Average Unemployment Rates (2)		
				Jefferson County	Ohio	United States
2020	17,515	\$ 738,397,370	\$ 42,158	6.5%	5.6%	6.7%
2019	17,753	718,499,416	40,472	5.5%	4.1%	3.5%
2018	17,864	680,904,224	38,116	6.4%	4.6%	3.9%
2017	18,072	657,206,352	36,366	6.6%	4.9%	4.1%
2016	18,072	660,152,088	36,529	7.1%	5.0%	4.7%
2015	18,355	645,178,250	35,150	7.4%	4.9%	5.3%
2014	18,355	624,749,135	34,037	6.8%	5.1%	5.6%
2013	18,440	609,478,880	33,052	8.5%	7.1%	6.7%
2012	18,440	577,891,160	31,339	10.7%	6.7%	7.8%
2011	18,659	561,244,061	30,079	10.2%	7.9%	8.5%

**Sources:**

- (1) U.S. Census Bureau
- (2) Ohio Department of Job & Family Services, Office of Workforce Development
- (3) U.S. Department of Commerce, Bureau of Economic Analysis

**Note:** Per capita personal income is presented for the Weirton-Steubenville Metropolitan Statistical Area (MSA).





**CITY OF STEUBENVILLE, OHIO**

PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO

<b>2020</b>			
<b>Employer</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percent of Total Employment</b>
Trinity Medical Center West	2,052	1	16.96%
Eastern Gateway Community College	1,194	2	9.87%
Wal-Mart Associates, Inc.	663	3	5.48%
Jefferson County	658	4	5.44%
Franciscan University	430	5	3.55%
Steubenville City School District	413	6	3.41%
Lowe's Home Centers, Inc.	346	7	2.86%
The Kroger Company	339	8	2.80%
Carriage Inn of Steubenville	251	9	2.07%
City of Steubenville	234	10	1.93%
Total of top ten	<u>6,580</u>		<u>54.37%</u>
Total City employment	<u>12,097</u>		

<b>2011</b>			
<b>Employer</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percent of Total Employment</b>
Franciscan University	1,975	1	18.55%
Trinity Medical Center West	1,347	2	12.65%
Jefferson County	631	3	5.93%
Wal-Mart Associates, Inc.	630	4	5.92%
Eastern Gateway Community College	458	5	4.30%
Steubenville City School District	318	6	2.99%
Trinity Medical Center East	295	7	2.77%
The Kroger Company	240	8	2.25%
Lowe's Home Centers, Inc.	228	9	2.14%
City of Steubenville	221	10	2.08%
Total of top ten	<u>6,343</u>		<u>59.58%</u>
Total City employment	<u>10,649</u>		

**Source:** Regional Income Tax Agency (RITA)

**CITY OF STEUBENVILLE, OHIO**

FULL-TIME-EQUIVALENT CITY EMPLOYEES BY FUNCTION/PROGRAM  
LAST TEN YEARS

<b>Function/Program</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
General government:					
Mayor	1.00	1.00	1.00	1.00	2.00
Finance	5.00	5.00	5.00	5.00	5.00
Law director	2.00	2.00	2.00	2.00	2.00
Civil service	-	1.00	1.00	1.00	1.00
City manager	3.00	3.00	3.00	3.00	2.00
Engineering	2.00	2.00	2.00	2.00	2.00
City council	8.00	8.00	8.00	8.00	8.00
Municipal court	12.00	12.00	12.00	12.00	12.00
Building	3.00	2.00	2.00	2.00	1.00
Information systems	1.00	-	-	-	-
Security of persons and property:					
Police	45.00	45.00	47.00	47.00	45.00
Fire	34.00	34.00	34.00	34.00	37.00
Electrical	2.00	2.00	2.00	1.00	1.00
Public health and welfare:					
Health services	-	-	-	-	3.00
Health clinic	-	-	-	-	3.00
Health administration	-	-	-	-	2.00
Food	-	-	-	-	1.00
Transportation:					
Street	15.00	22.00	16.00	16.00	11.00
Community environment:					
Community development	4.00	5.00	5.00	5.00	4.00
Leisure time activity:					
Parks	3.00	4.00	2.00	2.00	2.00
Indoors	3.00	4.00	3.00	3.00	3.00
Administration	1.00	1.00	1.00	1.00	1.00
Swimming pool	-	12.00	14.00	15.00	21.00
Utility services:					
Water	20.00	20.00	24.00	23.00	22.00
Sewer	18.00	18.00	15.00	17.00	16.00
Refuse	13.00	13.00	10.00	12.00	12.00
<b>Total</b>	<b>195.00</b>	<b>216.00</b>	<b>209.00</b>	<b>212.00</b>	<b>219.00</b>

**Source:** City of Steubenville records

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
2.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	5.00
2.00	2.00	2.00	2.00	2.00
1.00	1.00	1.00	1.00	1.00
2.00	2.00	1.00	1.00	1.00
2.00	2.00	2.00	2.00	2.00
8.00	8.00	8.00	8.00	8.00
9.00	9.00	10.00	10.00	10.00
1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
43.00	45.00	45.00	47.00	47.00
39.00	40.00	36.00	37.00	37.00
1.00	1.00	1.00	2.00	2.00
3.00	3.00	3.00	3.00	3.00
3.00	3.00	3.00	3.00	3.00
3.00	3.00	3.00	3.00	3.00
1.00	1.00	1.00	1.00	1.00
11.00	12.00	12.00	13.00	14.00
4.00	4.00	4.00	4.00	4.00
2.00	2.00	3.00	3.00	3.00
3.00	2.00	1.00	2.00	2.00
1.00	1.00	-	1.00	1.00
16.00	10.00	-	10.00	10.00
22.00	21.00	23.00	26.00	26.00
18.00	18.00	18.00	19.00	19.00
11.00	12.00	12.00	12.00	12.00
<u>214.00</u>	<u>211.00</u>	<u>198.00</u>	<u>219.00</u>	<u>220.00</u>

**CITY OF STEUBENVILLE, OHIO**

**OPERATING INDICATORS BY FUNCTION  
LAST TEN YEARS**

<b>Function</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
General government:						
Positions filled	N/A	217	209	212	219	214
Ordinances & resolutions	N/A	98	96	110	115	123
Security of persons and property:						
Police:						
Physical arrests	1,051	1,426	1,510	1,594	1,745	1,870
Parking violations	781	954	965	1,264	1,132	918
Traffic violations	670	1,195	1,314	1,495	1,320	998
Leisure time activity:						
Recreation center attendance	9,898	22,580	21,886	12,932	12,544	15,181
Transportation:						
Tons of salt used	3,700	N/A	2,711	3,250	3,607	3,177
Water:						
New connections	1	2	2	2	5	4
Water main breaks	70	90	71	69	70	83

**Source:** City of Steubenville Departments.

**Note:** N/A indicates the information was not available.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
211	198	219	220
149	95	121	112
1,927	1,924	1,612	1,505
433	281	273	427
1,214	1,572	1,249	936
8,772	N/A	24,000	24,019
N/A	5,547	3,000	2,400
1	3	10	7
108	127	103	69

**CITY OF STEUBENVILLE, OHIO**

CAPITAL ASSETS STATISTICS BY FUNCTION  
LAST TEN YEARS

<b>Function</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Security of persons and property:						
Police:						
Stations	1.00	1.00	1.00	1.00	1.00	1.00
Fire:						
Stations	3.00	3.00	3.00	3.00	3.00	3.00
Leisure time activities:						
Parks	13.00	13.00	13.00	13.00	13.00	13.00
Park acreage	261.32	261.32	261.32	261.32	261.32	261.32
Fitness center	1.00	1.00	1.00	1.00	1.00	1.00
Swimming pools	1.00	1.00	1.00	1.00	1.00	1.00
Wading pools	1.00	1.00	1.00	1.00	1.00	1.00
Tennis courts	6.00	6.00	6.00	6.00	6.00	6.00
Baseball diamonds	8.00	8.00	8.00	8.00	8.00	8.00
Transportation:						
Streets (paved miles)	120.00	120.00	120.00	120.00	120.00	120.00
Water:						
Water mains (miles)	98.00	98.00	104.00	84.00	84.00	84.00
Sewer:						
Sanitary sewers (miles)	106.60	102.27	102.27	81.00	81.00	81.00
Storm water system (miles)	13.25	11.36	11.36	0.00	0.00	0.00

**Source:** City of Steubenville Departments.

<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
1.00	1.00	1.00	1.00
3.00	2.00	3.00	3.00
13.00	13.00	13.00	13.00
261.32	261.32	261.32	261.32
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
6.00	6.00	6.00	6.00
8.00	8.00	8.00	8.00
120.00	120.00	120.00	120.00
84.00	84.00	84.00	84.00
81.00	81.00	81.00	81.00
0.00	0.00	0.00	0.00

**CITY OF STEUBENVILLE**  
**JEFFERSON COUNTY, OHIO**

**SINGLE AUDIT**

**FOR THE YEAR ENDED**  
**DECEMBER 31, 2020**



**CITY OF STEUBENVILLE  
JEFFERSON COUNTY, OHIO**

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

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH / ENTITY GRANT NUMBER	(A) CASH FEDERAL DISBURSEMENTS
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Direct</i>			
<b>CDBG - Entitlement Grants Cluster:</b>			
(C) Community Development Block Grants/Entitlement Grants	14.218	B-15-MC-39-0020	\$16,133
(C) Community Development Block Grants/Entitlement Grants	14.218	B-16-MC-39-0020	867
(C) Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-39-0020	20,616
(C) Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-39-0020	122,441
(C) Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-39-0020	464,151
<b>Total Community Development Block Grants/Entitlement Grants and CDBG - Entitlement Grants Cluster</b>			<u>624,208</u>
<i>Passed through the Ohio Development Services Agency</i>			
Home Investment Partnerships Program	14.239	A-C-17-21A-2	16,880
<b>Total U.S. Department of Housing and Urban Development</b>			<u>641,088</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Passed through the Ohio Department of Public Safety</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JG-D02-V6340	12,549
<i>Direct</i>			
Opioid Affected Youth Initiative	16.842	2018-JU-FX-0036	31,720
<i>Direct</i>			
Equitable Sharing Program	16.922	N/A	32,183
<b>Total U.S. Department of Justice</b>			<u>76,452</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through the Ohio Department of Transportation</i>			
<b>Highway Planning and Construction Cluster:</b>			
Highway Planning and Construction	20.205	90235	343,627
Highway Planning and Construction	20.205	105885	44,651
Highway Planning and Construction	20.205	109308	89,363
<b>Total Highway Planning and Construction and Highway Planning and Construction Cluster</b>			<u>477,641</u>
<b>Total U.S. Department of Transportation</b>			<u>477,641</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
<i>Passed through the Ohio Water Development Authority</i>			
<b>Drinking Water State Revolving Fund Cluster:</b>			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	8511	95,492
Capitalization Grants for Drinking Water State Revolving Funds	66.468	8573	1,042,853
<b>Total Capitalization Grants for Drinking Water State Revolving Funds and Drinking Water State Revolving Fund Cluster</b>			<u>1,138,345</u>
<b>Total U.S. Environmental Protection Agency</b>			<u>1,138,345</u>
<b>U.S. DEPARTMENT OF THE TREASURY</b>			
<i>Passed through the Ohio Office of Budget and Management</i>			
COVID-19 - Coronavirus Relief Fund	21.019	HB481-CRF-Local	1,658,817
<b>Total U.S. Department of the Treasury</b>			<u>1,658,817</u>
<b>Total Federal Financial Assistance</b>			<u>\$ 3,992,343</u>

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:**

(A) This schedule includes the federal award activity of the City of Steubenville under programs of the federal government for the year ended December 31, 2020 and is prepared in accordance with the cash basis of accounting. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. Code 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 of Steubenville, it is not intended to and does not represent the financial position, changes in net position, or cash flows of the City of Steubenville.

(B) CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The City has not elected to use the 10% de minimis indirect cost rate.

(C) The City has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the City. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by a lien against the equipment of the borrower. Activity in the CDBG revolving loan fund during 2020 is as follows:

Beginning loans receivable balance as of January 1, 2020	\$ 28,625
Loans Made	5,000
Loan principal repaid	(4,254)
Ending loans receivable balance at December 31, 2020	<u>\$ 29,371</u>

Cash balance on hand in the revolving loan fund as of December 31, 2020:	\$ 10,952
Administrative costs expended during 2020:	\$ -

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other  
Matters Based on an Audit of Financial Statements Performed in Accordance with  
*Government Auditing Standards***

City of Steubenville  
Jefferson County  
115 South Third Street  
Steubenville, Ohio 43952

To the Members of Council and Mayor:

We have audited, in accordance with the 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 Steubenville, Jefferson County, Ohio, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City of Steubenville's basic financial statements, and have issued our report thereon dated June 28, 2021, wherein we noted as described in Note 22 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods.

***Internal Control over Financial Reporting***

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

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City of Steubenville'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 of Steubenville'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 of Steubenville's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.  
June 28, 2021

**Independent Auditor's Report on Compliance for Each Major Program  
and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required  
by the Uniform Guidance**

City of Steubenville  
Jefferson County  
115 South Third Street  
Steubenville, Ohio 43952

To the Members of Council and Mayor:

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

We have audited the City of Steubenville's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Steubenville's major federal programs for the year ended December 31, 2020. The City of Steubenville's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City of Steubenville's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Steubenville's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the City of Steubenville complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

***Report on Internal Control over Compliance***

Management of the City of Steubenville is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Steubenville's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Steubenville's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, 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 a 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 that 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 Steubenville, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City of Steubenville's basic financial statements. We issued our report thereon dated June 28, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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. 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Julian & Grube, Inc.  
June 28, 2021

**CITY OF STEUBENVILLE  
JEFFERSON COUNTY, OHIO**

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

<b>1. SUMMARY OF AUDITORS' RESULTS</b>		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR §.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Program (listed):</i>	COVID-19 – Coronavirus Relief Fund (CFDA #21.019)
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	Yes

<b>2. FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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None

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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None

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# OHIO AUDITOR OF STATE KEITH FABER



**CITY OF STEUBENVILLE**

**JEFFERSON COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 7/22/2021**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)