

CITY OF ASHTABULA, OHIO

TAX BUDGET

YEAR 2022

CITY OF ASHTABULA
ASHTABULA COUNTY, OHIO

July 20, 2021

The following budget year beginning January 1, 2022 has been reviewed by Council and is herewith submitted for consideration of the County Budget Commission.



Traci R. Welch, Finance Director

<u>FUNDS</u>	BUDGET YEAR AMOUNT REQUESTED OF INSIDE/OUTSIDE	OUTSIDE 10 MILL <u>LIMIT</u>
<u>GOVERNMENTAL</u>		
GENERAL	941,343	883,710
PI FUND	426,913	426,913
<u>SPECIAL REVENUE</u>		
FIRE PENSION	277,493	
POLICE PENSION	277,493	
<u>OUTSIDE MILLAGE</u>		
SENIOR LEVY	57,602	57,602
POLICE LEVY	489,293	489,293
PARK LEVY	293,576	293,576
ROADS & BRIDGES LEVY	805,994	805,994
TOTAL ALL FUNDS	3,569,707	2,957,088

	Actual 2018	Actual 2019	Actual 2020	Projected Final 2021	Projected 2022
Revenue					
PROPERTY & OTHER TAXES	883,367	875,008	885,151	881,087	941,343
MUNICIPAL INCOME TAXES	6,400,531	6,695,684	6,376,690	6,445,000	6,445,000
CHARGE FOR SERVICES	345,112	362,312	292,795	241,630	241,500
LICENSES & PERMITS	44,869	50,204	57,924	41,417	41,340
FINES & FORFEITURES	568,991	528,076	381,999	527,200	527,200
INTERGOVERNMENTAL	866,269	909,758	1,422,696	865,452	865,452
INTEREST EARNED	2,009	3,024	757	100	100
OTHER INCOME	522,967	676,346	563,871	663,928	473,103
TRANSFERS IN	93,582	30,005	4,000	254,000	4,000
Total	9,727,697	10,130,417	9,985,884	9,919,814	9,539,038

Expenditures

Police					
PERSONAL SERVICES	2,908,733	3,013,582	2,930,521	3,113,409	3,125,257
OTHER	296,508	297,735	195,478	323,641	304,904
Fire					
PERSONAL SERVICES	2,063,675	2,112,519	957,324	2,395,753	2,337,518
OTHER	131,510	126,527	126,221	220,929	150,800
Total Security of P & P	5,400,426	5,550,363	4,209,544	6,053,732	5,918,479

Legislative

PERSONAL SERVICES	164,790	183,250	157,029	151,708	144,199
OTHER	4,101	4,734	9,177	18,850	24,000

Administration

PERSONAL SERVICES	141,815	145,602	118,225	109,833	108,350
OTHER	576	660	142	750	1,000

Finance

PERSONAL SERVICES	311,084	340,571	239,372	284,804	265,037
OTHER	60,521	21,364	11,979	25,590	27,000

Solicitor

PERSONAL SERVICES	271,279	279,679	307,243	322,802	331,585
OTHER	4,567	4,369	3,677	7,669	7,500

Motor Maintenance

PERSONAL SERVICES	153,786	180,110	181,285	183,257	193,828
OTHER	5,579	5,032	2,453	12,250	5,750

Planning & Community Development

PERSONAL SERVICES	144,018	149,840	83,866	85,459	93,151
OTHER	5,643	4,409	3,104	4,775	4,775

General Government Services

PERSONAL SERVICES	204,595	211,059	34,225	27,904	27,000
OTHER	344,086	391,531	442,329	544,544	549,558

Lands & Buildings

PERSONAL SERVICES	152,105	162,785	137,776	150,292	158,599
OTHER	363,271	325,489	249,152	299,516	299,200

Municipal Court & Probation

PERSONAL SERVICES	1,068,770	1,010,955	960,332	1,047,764	1,031,408
OTHER	70,141	56,360	67,914	96,068	96,030

	Actual 2018	Actual 2019	Actual 2020	Projected Final 2021	Projected 2022
TOTAL GENERAL GOV.	3,470,725	3,477,800	3,009,280	3,373,835	3,367,970
Public Health					
PERSONAL SERVICES	196,995	180,306	111,909	11,999	-
OTHER	82,900	100,311	75,039	9,543	-
Total Public Health	279,895	280,617	186,948	21,542	-
TRANSFER OUT - SPEC REVENUE	518,962	539,705	1,043,504	1,328,707	1,367,438
TRANSFER OUT - INT SVC			Allocated to Depts Personal Services		
TRANSFER OUT - DEBT SERVICE	127,241	-	-	-	-
Total Transfer Out	646,203	539,705	1,043,504	1,328,707	1,367,438
Total General Fund Expenditures	9,797,249	9,848,484	8,449,276	10,777,816	10,653,886
REVENUE VS EXPENDITURE	(69,552)	281,933	1,536,608	(858,002)	(1,114,848)
BEGINNING CASH BALANCE	717,375	647,822	904,834	2,441,442	1,583,440
ENDING CASH BALANCE	647,822	929,755	2,441,442	1,583,440	468,592
ESTIMATED ENCUMBRANCES	43,545	62,463	62,463	65,000	50,000
GENERAL FUND ENDING UNENCUM CASH BALANCE	604,277	867,292	2,378,979	1,518,440	418,592

CAPITAL PROJECTS

PERMANENT IMPROVEMENT FUND

<u>Revenue</u>					
PROPERTY TAX	375,720	370,864	367,284	399,314	426,912
INTERGOVERNMENTAL	91,174	57,151	354,431	581,409	47,800
INCOME TAX	706,802	738,765	703,172	683,500	683,500
MISC	33,441	184,492	240,914	139,103	-
LOAN/BOND PROCEEDS	-	273,211	-	-	-
TRANS IN	-	107,007	250,000	-	-
Total PI Fund Revenue	1,207,137	1,731,490	1,915,800	1,803,325	1,158,212
<u>Expenditures</u>					
EQUIPMENT/IMPROVEMENTS	762,209	1,181,602	927,117	1,561,394	410,000
OTHER	15,818	17,631	14,557	18,744	20,000
DEBT	398,006	476,245	529,984	618,096	570,453
DEBT_INTEREST	146,336	161,901	157,377	146,115	129,532
TRANS OUT	-	-	-	250,000	-
Total PI Fund Expenditures	1,322,369	1,837,379	1,629,034	2,594,349	1,129,984
REVENUE VS EXPENDITURE	(115,232)	(105,889)	286,765	(791,024)	28,228
BEGINNING CASH BALANCE	838,129	722,897	617,008	903,774	112,750
ENDING CASH BALANCE	722,897	617,008	903,774	112,750	140,978

	Actual 2018	Actual 2019	Actual 2020	Projected Final 2021	Projected 2022
PI Fund cont...					
ESTIMATED ENCUMBRANCES	186,907	142,572	142,572	100,000	100,000
ENDING UNENCUM CASH BALANCE	535,990	474,436	761,202	12,750	40,978
SPECIAL REVENUE					
FIRE PENSION FUND					
<u>Revenue</u>					
PROPERTY TAX & OTHER TAXES	244,218	241,062	238,734	259,554	277,493
INTERGOVERNMENTAL	33,071	32,746	30,954	33,350	33,350
TRANS IN GENERAL FUND	110,000	104,639	130,000	100,000	100,000
Total Fire Pension Fund Revenue	387,289	378,447	399,688	392,904	410,843
<u>Expenditures</u>					
PERSONAL SERVICES	350,586	385,590	390,470	391,237	388,049
OTHER	5,582	5,163	4,623	5,600	5,600
Total Fire Pension Fund Expenditures	356,168	390,753	395,093	396,837	393,649
REVENUE VS EXPENDITURE	31,121	(12,306)	4,596	(3,933)	17,194
BEGINNING CASH BALANCE	13,442	44,563	32,257	36,853	32,920
ENDING CASH BALANCE	44,563	32,257	36,853	32,920	50,114
ESTIMATED ENCUMBRANCES	-	-	-	-	-
ENDING UNENCUM CASH BALANCE	44,563	32,257	36,853	32,920	50,114
POLICE PENSION FUND					
<u>Revenue</u>					
PROPERTY TAX & OTHER TAXES	244,218	241,062	238,734	259,554	277,493
INTERGOVERNMENTAL	33,071	32,746	30,954	33,350	33,350
TRANS IN	100,000	136,000	186,000	175,000	160,000
Total Police Pension Fund Revenue	377,289	409,808	455,688	467,904	470,843
<u>Expenditures</u>					
PERSONAL SERVICES	363,472	430,988	445,256	436,898	457,509
OTHER	5,582	5,163	4,623	5,600	5,600
Total Police Pension Fund Expenditures	369,054	436,151	449,878	442,498	463,109
REVENUE VS EXPENDITURE	8,235	(26,343)	5,810	25,406	7,734
BEGINNING CASH BALANCE	19,564	27,799	1,456	7,266	32,672
ENDING CASH BALANCE	27,799	1,456	7,266	32,672	40,406
ESTIMATED ENCUMBRANCES	-	-	-	-	-
ENDING UNENCUM CASH BALANCE	27,799	1,456	7,266	32,672	40,406

	Actual 2018	Actual 2019	Actual 2020	Projected Final 2021	Projected 2022
Police Levy Fund					
<u>Revenue</u>					
PROPERTY TAX & OTHER TAXES	486,608	481,688	475,051	484,723	489,293
INTERGOVERNMENTAL	26,507	26,041	50,987	26,600	26,600
TRANS IN	-	146,000	115,000	165,000	175,000
Total Police Levy Fund Revenue	513,115	653,729	641,038	676,323	690,893
POLICE LEVY FUND cont...					
<u>Expenditures</u>					
PERSONAL SERVICES	560,270	486,770	541,113	519,656	554,540
OTHER	10,531	9,747	8,696	10,500	10,500
TRANS OUT	-	101,600	121,537	139,617	169,707
Total Police Levy Fund Expenditures	570,801	598,117	671,346	669,773	734,747
REVENUE VS EXPENDITURE	(57,686)	55,612	(30,308)	6,550	(43,854)
BEGINNING CASH BALANCE	83,275	25,590	81,202	50,894	57,444
ENDING CASH BALANCE	25,589	81,202	50,894	57,444	13,590
ESTIMATED ENCUMBRANCES	-	-	-	-	-
ENDING UNENCUM CASH BALANCE	25,589	81,202	50,894	57,444	13,590
PAVING LEVY					
<u>Revenue</u>					
PROPERTY TAX & OTHER TAXES	-	-	734,568	798,628	805,994
INTERGOVERNMENTAL	-	-	95,242	85,452	92,565
TRANS IN	-	-	-	-	-
Total Police Levy Fund Revenue	-	-	829,810	884,080	898,559
<u>Expenditures</u>					
OTHER	-	-	14,228	14,500	14,500
IMPROVEMENTS	-	-	356,689	897,086	875,000
Total Police Levy Fund Expenditures	-	-	370,917	911,586	889,500
REVENUE VS EXPENDITURE	-	-	458,893	(27,506)	9,059
BEGINNING CASH BALANCE	-	-	-	458,893	431,387
ENDING CASH BALANCE	-	-	458,893	431,387	440,446
ESTIMATED ENCUMBRANCES	-	-	-	-	-
ENDING UNENCUM CASH BALANCE	-	-	458,893	431,387	440,446
Park & Recreation/ Levy Fund					
<u>Revenue</u>					
PROPERTY TAX & OTHER TAXES	291,965	289,013	285,031	290,834	293,576
INTERGOVERNMENTAL	15,904	15,625	15,223	15,400	15,400
OTHER	7,850	6,364	2,500	-	-
Total Park Levy Fund Revenue	315,719	311,002	302,753	306,234	308,976

	Actual 2018	Actual 2019	Actual 2020	Projected Final 2021	Projected 2022
Parks & Rec Levy Fund cont...					
<u>Expenditures</u>					
PERSONAL SERVICES	78,097	82,723	90,785	112,320	115,330
OTHER	62,480	63,061	62,673	68,550	70,800
IMPROVEMENTS	14,119	92,908	179,183	221,939	200,000
TRANS OUT	36,343	38,100	-	-	-
Total Park Levy Fund Expenditures	191,038	276,792	332,641	402,809	386,130
REVENUE VS EXPENDITURE	124,681	34,210	(29,888)	(96,575)	(77,154)
BEGINNING CASH BALANCE	58,517	183,199	217,409	187,521	90,946
ENDING CASH BALANCE	183,198	217,409	187,521	90,946	13,792
ESTIMATED ENCUMBRANCES	912	24,750	20,000	20,000	-
ENDING UNENCUM CASH BALANCE	182,286	192,659	167,521	70,946	13,792

<u>FUND TYPE</u>	<u>ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2022</u>	<u>BUDGET YEAR OTHER SOURCES REVENUE</u>	<u>TOTAL AVAIL FOR EXPENSE</u>	<u>BUDGET YEAR EXPENDITURE & ENCUMBERANCE</u>				<u>ESTIMATED UNENCUMBER BAL 12-31-2022</u>
				<u>PERSONAL SERVICES</u>	<u>OTHER</u>	<u>DEBT</u>	<u>TOTAL</u>	
<u>SPECIAL REVENUE</u>								
TRAILER PARKS	-	-	-	-	-	-	-	-
TRAILER CAMPS	-	-	-	-	-	-	-	-
PARKING DECK	367	2,500	2,867	-	2,500	-	2,500	367
STREET LIGHT ASSESSEMENTS	38,585	428,000	466,585	-	450,200	-	450,200	16,385
FOOD SERVICE	10,756	84,425	95,181	57,311	27,447	-	84,757	10,424
STREET CONSTRUCTION- PW	147,294	872,100	1,019,394	565,961	423,439	-	989,400	29,994
STATE HIGHWAY	91,224	70,000	161,224	-	65,000	-	65,000	96,224
PUBLIC HEALTH/NURSING	155,255	513,147	668,401	421,147	170,036	-	591,183	77,218
AUTO LICENSE	196,512	150,100	346,612	-	131,000	-	131,000	215,612
INDIGENT ALCOHOL TREAT	96,386	12,000	108,386	-	1,000	-	1,000	107,386
MUN PROBATION	21,243	35,000	56,243	21,913	16,035	-	37,948	18,295
AMC COMPUTER	13,585	28,000	41,585	-	30,000	-	30,000	11,585
AMC SECURITY	16,692	28,000	44,692	30,337	7,761	-	38,098	6,594
IDIAM	28,405	6,750	35,155	-	3,000	-	3,000	32,155
LAW ENFORCEMENT TRUST	33,305	30,000	63,305	-	30,000	-	30,000	33,305
MOTOR VEHICLE LICENSE	85,468	37,500	122,968	-	35,000	-	35,000	87,968
MARINA	6,430	12,675	19,105	-	12,675	-	12,675	6,430
LOCAL CORONAVIRUS RELIEF	-	-	-	-	-	-	-	-
LOCAL FISCAL RECOVERY	943,650	943,650	1,887,300	943,650	943,650	-	1,887,300	-
RECYCLING GRANT	60,935	-	60,935	-	-	-	-	60,935
POLICE GRANTS	113,273	33,948	147,222	-	2,000	-	2,000	145,222
FIRE GRANTS	1,516	3,000	4,516	-	3,000	-	3,000	1,516
MISC GRANTS	-	-	-	-	-	-	-	-
CDBG	214,911	100,000	314,911	-	100,000	-	100,000	214,911
CODE ENFORCE	62,065	350,500	412,565	245,645	109,460	-	355,104	57,461
TOTAL SPECIAL REVENUE	2,337,855	3,741,295	6,079,150	2,285,963	2,563,202	-	4,849,165	1,229,985
<u>DEBT SERVICE FUNDS</u>								
VOTED BOND DEBT	65,104	-	65,104	-	-	-	-	65,104
NON VOTED DEBT	-	-	-	-	-	-	-	-
ERIP	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	65,104	-	65,104	-	-	-	-	65,104

<u>FUND TYPE</u>	<u>ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2022</u>	<u>BUDGET YEAR OTHER SOURCES REVENUE</u>	<u>TOTAL AVAIL FOR EXPENSE</u>	<u>BUDGET YEAR EXPENDITURE & ENCUMBERANCE</u>				<u>ESTIMATED UNENCUMBER BAL 12-31-2022</u>
				<u>PERSONAL SERVICES</u>	<u>OTHER</u>	<u>DEBT</u>	<u>TOTAL</u>	
<u>CAPITAL PROJECT</u>								
COURT SPECIAL PROJECTS	152,622	95,000	247,622	66,973	46,937	-	113,910	133,712
TOTAL CAPITAL PROJECT	152,622	95,000	247,622	66,973	46,937	-	113,909.56	133,712
<u>ENTERPRISE FUND</u>								
SANITATION	148,620	2,092,480	2,241,100	985,787	1,077,304	-	2,063,091	178,009
WASTEWATER	658,203	3,342,500	4,000,703	1,450,691	2,284,468	-	3,735,159	265,544
WPC CAPITAL	1,101,476	937,000	2,038,476	-	415,000	522,561	937,561	1,100,915
TOTAL ENTERPRISE	1,908,299	6,371,980	8,280,279	2,436,478	3,776,771	522,561	6,735,810	1,544,469
<u>INTERNAL SERVICE FUND</u>								
SELF INSURANCE	462,311	3,040,654	3,502,965	2,920,654	12,485	-	2,933,139	569,826
WORKERS COMP	431,252	137,775	569,027	112,775	20,000	-	132,775	436,252
TOTAL INTERNAL SERVICE	893,563	3,178,429	4,071,991	3,033,429	32,485	-	3,065,914	1,006,078
<u>TRUST & AGENCY FUND</u>								
JEDD 1	-	28,000	28,000	-	28,000	-	28,000	-
JEDD 2	-	18,000	18,000	-	18,000	-	18,000	-
FIRE ESCROW	103,566	18,000	121,566	-	10,000	-	10,000	111,566
UNCLAIMED MONIES	31,750	3,000	34,750	-	2,000	-	2,000	32,750
LAW LIBRARY	-	30,000	30,000	-	30,000	-	30,000	-
TOTAL TRUST	135,317	97,000	232,317	-	88,000	-	88,000	144,317

	<u>ESTIMATED COST OF IMPROVEMENT</u>	<u>AMOUNT BUDGETED IN 2022</u>
GENERAL FEES /REIMBURSMENTS	20,000	20,000
LANDS AND BUILDINGS	150,000	150,000
SIDEWALK PROGRAM	20,000	20,000
STORM BASINS	100,000	100,000
EQUIP/SW/VEH/SVCS	10,000	10,000
COURT EQUIPMENT	-	-
MISC/OTHER	-	-
STREET IMPROVEMENTS	-	-
SANITATION EQUIPMENT	-	-
PW EQUIPMENT	130,000	130,000
FIRE DEPT EQUIPMENT	-	-
POLICE DEPT EQUIPMENT	-	-
DEBT SERVICE	699,984	699,984
TOTAL PERMANENT IMPROVEMENT FUNDS	1,129,984	1,129,984

DEBT	Authority Outside 10 Mill Limit	Date of Issue	Maturity Date	Ordinance Number	Interest Rate	Principle Balance 1/1/2022	P	I	Principle & Interest Due 2022	Principle Balance 12/31/2022
WITHIN THE 10 MILL LIMIT										
NONE						0			0	-
IN EXCESS OF THE 10 MILL LIMIT										
NONE										
TOTAL IN/OUT						<u>0</u>			<u>0</u>	<u>0</u>
PAID FROM OTHER SOURCES										
BONDS, LOANS & NOTES										
EQ BASIN - MI AVE - OPWC	N/A	2008	2028	#2006-108	0.00%	175,000	25,000		25,000	150,000
MORTON DR SIPHON - OPWC	N/A	2008	2030	#2006-108	0.00%	91,830	9,183		9,183	82,647
WWTP CHEMICAL FEED BLD - OPWC	N/A	2012	2032	#2011-124	0.00%	24,703	2,148		2,148	22,555
WEST HARBOR SEWER PHASE I - OPWC	N/A	2014	2036	#2013-116	0.00%	75,414	5,586		5,586	69,828
WEST HARBOR SEWER PHASE II - OPWC	N/A	2016	2036	#2013-147	0.00%	38,131	2,542		2,542	35,589
W AVE BRIDGE - OPWC	N/A	2017	2037	#2012-125	0.00%	76,027	4,751		4,751	71,276
SANITARY SEWER OVERFLOW (1) - OPWC	N/A	2018	2038	#2015-118	0.00%	36,236	2,196		2,196	34,040
SANITARY SEWER OVERFLOW (2) - OPWC	N/A	2018	2038	#2017-96	0.00%	46,379	2,728		2,728	43,651
SANITARY SEWER OVERFLOW (3) - OPWC	N/A	2018	2040	#2017-130	0.00%	75,850	4,100		4,100	71,750
STATE INFRASTRUCTURE BANK #OHSTIB14-4	N/A	2015	2030	#2014-103	2.97%	2,695,000	280,000	87,183	367,183	2,415,000
STATE INFRASTRUCTURE BANK #140021	N/A	2014	2029	#2014-104	3.00%	657,181	66,780	21,387	88,167	590,401
STATE INFRASTRUCTURE BANK #160008	N/A	2015	2025	#2015-144	3.00%	151,028	31,078	5,051	36,129	119,950
OWDA #6869-Final Tanks 1	N/A	2015	2045	#2014-177	3.18%	810,540	22,945	25,594	48,539	787,595
WPCLF #7056 (1) - UV & Eelctrical	N/A	2015	2037	#2015-12	1.50%	2,264,514	128,865	35,419	164,284	2,135,649
WPCLF #7056 (2) - UV & Eelctrical	N/A	2016	2037	#2016-121	1.04%	355,418	21,027	3,860	24,887	334,391
WPCLF #7056 (3) - UV & Eelctrical	N/A	2017	2037	#2017-69	1.76%	288,118	16,321	4,999	21,320	271,797
WPCLF # 7275 - Primary Settling Tanks	N/A	2017	2037	#2015-12	0.69%	1,983,513	121,677	13,477	135,154	1,861,836
WPCLF # 8049 - Digester & Final Settling Tanks Upgrade	N/A	2018	2039	#2018-11	2.14%	1,043,245	48,072	22,070	70,142	995,173
CAD, RMS, & JMS SYSTEMS	N/A	2018	2022	#2018-08	0.00%	29,708	29,708	-	29,708	-
CAPITAL LEASES										
VEHICLES/EQUIP 2	N/A	2018	2024	#2019-52	3.13%	185,516	59,943	5,807	65,750	125,573
FIRE TRUCK	N/A	2017	2025	#2017-152	3.34%	295,763	70,338	9,878	80,216	225,425
CASE LOADER	N/A	2020	2022	#2021-05	2.77%	32,606	32,606	226	32,832	-
TOTAL FROM OTHER SOURCES						<u>11,431,719</u>	987,594	234,951	<u>1,222,545</u>	<u>10,444,125</u>