

CITY OF ASHTABULA, OHIO

TAX BUDGET

YEAR 2024

CITY OF ASHTABULA
ASHTABULA COUNTY, OHIO

July 20, 2023

The following budget year beginning January 1, 2024 has been reviewed by Council and is herewith submitted for consideration of the County Budget Commission.

Marie Yvrose Augustin, Finance Director

<u>FUNDS</u>	BUDGET YEAR AMOUNT REQUESTED OF INSIDE/OUTSIDE	OUTSIDE 10 MILL <u>LIMIT</u>
<u>GOVERNMENTAL</u>		
GENERAL	952,371	894,063
PI FUND	431,914	431,914
<u>SPECIAL REVENUE</u>		
FIRE PENSION	280,744	
POLICE PENSION	280,744	
<u>OUTSIDE MILLAGE</u>		
SENIOR LEVY	58,515	58,515
POLICE LEVY	497,046	497,046
PARK LEVY	298,228	298,228
ROADS & BRIDGES LEVY	818,764	818,764
TOTAL ALL FUNDS	<u>3,618,326</u>	<u>2,998,530</u>

	Actual 2021	Actual 2022	Projected Final 2023	Projected 2024
Revenue				
PROPERTY & OTHER TAXES	963,600	951,109	968,847	966,878
MUNICIPAL INCOME TAXES	7,105,371	7,979,939	7,154,000	7,565,530
CHARGE FOR SERVICES	266,815	322,048	171,366	171,366
LICENSES & PERMITS	44,538	48,491	45,696	45,408
FINES & FORFEITURES	525,762	405,375	393,183	426,580
INTERGOVERNMENTAL	1,082,021	1,101,424	1,166,967	1,132,079
INTEREST EARNED	88	64,890	265,000	265,000
OTHER INCOME	738,172	609,728	645,331	483,121
TRANSFERS IN	4,000	31,446	5,745	4,384
ADVANCES IN	250,000	-	-	-
Total	10,980,367	11,514,450	10,816,135	11,060,345

Expenditures

Police				
PERSONAL SERVICES	3,079,471	3,391,344	3,473,446	3,253,197
OTHER	372,655	234,573	393,155	340,988
Fire				
PERSONAL SERVICES	2,423,853	2,487,510	2,610,860	2,468,528
OTHER	210,798	156,613	155,807	151,870
Total Security of P & P	6,086,776	6,270,040	6,633,268	6,214,583
Legislative				
PERSONAL SERVICES	151,367	154,151	159,264	160,487
OTHER	18,363	16,021	18,149	18,141
Administration				
PERSONAL SERVICES	109,623	111,306	114,053	116,169
OTHER	522	413	503	1,000
Finance				
PERSONAL SERVICES	276,525	288,982	293,018	298,366
OTHER	22,192	27,740	35,250	37,930
Solicitor				
PERSONAL SERVICES	325,288	348,032	322,903	329,968
OTHER	6,901	11,072	21,072	21,075
Motor Maintenance				
PERSONAL SERVICES	186,716	126,999	151,134	153,442
OTHER	11,476	4,145	5,500	6,000
Planning & Community Development				
PERSONAL SERVICES	83,867	92,569	94,734	121,855
OTHER	3,767	3,955	5,476	5,500
General Government Services				
PERSONAL SERVICES	27,197	21,129	20,938	25,866
OTHER	465,881	634,001	684,723	704,162

	Actual 2021	Actual 2022	Projected Final 2023	Projected 2024
Lands & Buildings				
PERSONAL SERVICES	139,209	152,195	155,278	157,831
OTHER	278,927	267,441	274,727	279,900
Municipal Court & Probation				
PERSONAL SERVICES	911,174	979,848	1,038,572	1,052,487
OTHER	90,186	74,634	97,855	84,928
TOTAL GENERAL GOV.	3,109,179	3,314,632	3,493,150	3,575,105
Public Health				
PERSONAL SERVICES	11,999	-	-	-
OTHER	9,543	-	-	-
Total Public Health	21,542	-	-	-
TRANSFER OUT - SPEC REVENUE	1,045,500	947,700	1,213,000	1,227,500
TRANSFER OUT - INT SVC (Self Ins)		Allocated to Depts Personal Services		
TRANSFER OUT - INT SVC (Workers' Comp)	102,707	61,091	67,846	79,885
TRANSFER OUT - DEBT SERVICE	-	-	-	-
TRANSFER OUT - CAPITAL PROJ	612,000	-	-	-
ADVANCE OUT - INT SVC	25,000	25,000	25,000	25,000
ADVANCE OUT - CAPITAL PROJ	-	-	-	-
Total Transfer & Advance Out	1,785,207	1,033,791	1,305,846	1,332,385
Total General Fund Expenditures	11,002,704	10,618,463	11,432,263	11,122,073
REVENUE VS EXPENDITURE	(22,337)	895,987	(616,128)	(61,728)
BEGINNING CASH BALANCE	2,441,442	2,353,254	3,249,242	2,633,113
ENDING CASH BALANCE	2,419,105	3,249,242	2,633,113	2,571,385
ESTIMATED ENCUMBRANCES	65,850	-	53,000	60,000
GENERAL FUND ENDING UNENCUM CASH BALANCE	2,353,255	3,249,242	2,580,113	2,511,385

	Actual 2021	Actual 2022	Projected Final 2023	Projected 2024
CAPITAL PROJECTS				
PERMANENT IMPROV Fund				
<u>Revenue</u>				
PROPERTY TAX	406,620	398,150	398,770	401,179.93
INTERGOVERNMENTAL	711,370	129,532	1,227,750	50,000.00
INCOME TAX	782,130	874,167	874,167	843,488.18
MISC	142,103	622,313	2,036,006	600,000.00
TRANS IN	848,731	-	-	282,910.22
ADVANCES IN	-	-	-	-
Total PI Fund Revenue	2,890,953	2,024,161	4,536,693	2,177,578

Permanent Improv Fund cont...

<u>Expenditures</u>				
EQUIPMENT/IMPROVEMENTS	1,337,011	1,339,767	3,601,842	1,569,655.07
OTHER	15,542	20,278	39,555	45,124.79
DEBT	618,657	571,365	652,174	571,365.39
DEBT_INTEREST	143,996	125,607	131,687	133,763.23
TRANS OUT	-	-	-	-
ADVANCES OUT	250,000	-	-	-
Total PI Fund Expenditures	2,365,206	2,057,017	4,425,258	2,319,908
REVENUE VS EXPENDITURE	525,748	(32,856)	111,435	(142,330)
BEGINNING CASH BALANCE	903,774	1,429,522	1,396,666	1,508,100
ENDING CASH BALANCE	1,429,522	1,396,666	1,508,100	1,365,770
ESTIMATED ENCUMBRANCES	-	-	250,000	100,000
ENDING UNENCUM CASH BALANCE	1,429,522	1,396,666	1,258,100	1,265,770

SPECIAL REVENUE

FIRE PENSION Fund

<u>Revenue</u>				
PROPERTY TAX & OTHER TAXES	264,303	258,797	258,500	281,244
INTERGOVERNMENTAL	32,112	30,524	33,004	31,997
TRANS IN GENERAL FUND	100,000	150,000	160,000	160,000
Total Fire Pension Fund Revenue	396,415	439,322	451,504	473,241
<u>Expenditures</u>				
PERSONAL SERVICES	395,842	436,556	449,513	467,406
OTHER	5,411	5,308	5,500	5,500
Total Fire Pension Fund Expenditures	401,253	441,865	455,013	472,906
REVENUE VS EXPENDITURE	(4,838)	(2,543)	(3,509)	334
BEGINNING CASH BALANCE	36,853	32,015	29,472	25,963
ENDING CASH BALANCE	32,015	29,472	25,963	26,297
ESTIMATED ENCUMBRANCES	-	-	-	-
ENDING UNENCUM CASH BALANCE	32,015	29,472	25,963	26,297

	Actual 2021	Actual 2022	Projected Final 2023	Projected 2024
POLICE PENSION FUND				
<u>Revenue</u>				
PROPERTY TAX & OTHER TAXES	264,303	258,797	258,500	281,244
INTERGOVERNMENTAL	32,112	30,524	33,004	31,997
TRANS IN	175,000	210,000	210,000	210,000
Total Police Pension Fund Revenue	471,415	499,322	501,504	523,241
Police Pension Fund cont...				
<u>Expenditures</u>				
PERSONAL SERVICES	445,678	502,682	497,405	502,682
OTHER	5,411	5,308	5,411	5,188
Total Police Pension Fund Expenditures	451,089	507,990	502,817	507,870
REVENUE VS EXPENDITURE	20,326	(8,669)	(1,313)	15,370
BEGINNING CASH BALANCE	7,266	27,592	18,923	18,934
ENDING CASH BALANCE	27,592	18,923	17,610	34,304
ESTIMATED ENCUMBRANCES	-	-	-	-
ENDING UNENCUM CASH BALANCE	27,592	18,923	17,610	34,304

POLICE LEVY Fund				
<u>Revenue</u>				
PROPERTY TAX & OTHER TAXES	497,211	488,928	497,211	497,046
INTERGOVERNMENTAL	23,250	20,598	27,900	27,521
TRANS IN	165,000	165,000	165,000	165,000
Total Police Levy Fund Revenue	685,460	674,526	690,111	689,567
<u>Expenditures</u>				
PERSONAL SERVICES	504,659	645,054	688,157	701,416
OTHER	9,634	9,414	9,750	10,000
TRANS OUT	139,617	4,520	4,951	5,000
Total Police Levy Fund Expenditures	653,910	658,989	702,858	716,416
REVENUE VS EXPENDITURE	31,550	15,537	(12,747)	(26,850)
BEGINNING CASH BALANCE	50,894	82,444	97,982	85,235
ENDING CASH BALANCE	82,444	97,982	85,235	58,385
ESTIMATED ENCUMBRANCES	-	-	-	-
ENDING UNENCUM CASH BALANCE	82,444	97,982	85,235	58,385

	Actual 2021	Actual 2022	Projected Final 2023	Projected 2024
PAVING LEVY Fund				
<u>Revenue</u>				
PROPERTY TAX & OTHER TAXES	768,875	756,302	734,568	818,764
INTERGOVERNMENTAL	141,850	87,386	90,710	95,392
TRANS IN	-	-	700,000	-
Total Police Levy Fund Revenue	910,725	843,688	1,525,278	914,156
<u>Expenditures</u>				
OTHER	15,674	15,437	27,320	18,165
IMPROVEMENTS	576,739	827,504	1,546,559	825,000
Total Police Levy Fund Expenditures	592,413	842,941	1,573,879	843,165
REVENUE VS EXPENDITURE	318,312	747	(48,601)	70,991
BEGINNING CASH BALANCE	458,893	540,474	541,222	492,621
ENDING CASH BALANCE	777,205	541,222	492,621	563,612
ESTIMATED ENCUMBRANCES	-	-	-	-

Paving Levy Fund cont...

ENDING UNENCUM CASH BALANCE	777,205	541,222	492,621	563,612
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PARK & RECREATION LEVY Fund

<u>Revenue</u>				
PROPERTY TAX & OTHER TAXES	298,326	293,357	294,357	298,228
INTERGOVERNMENTAL	13,950	12,359	14,299	13,359
OTHER	10,600	28,720	3,130	2,500
Total Park Levy Fund Revenue	322,876	334,435	311,786	314,087
<u>Expenditures</u>				
PERSONAL SERVICES	118,307	109,667	113,787	114,302
OTHER	77,160	81,759	97,996	82,211
IMPROVEMENTS	21,939	43,720	45,000	400,000
TRANS OUT	-	953	852	950
Total Park Levy Fund Expenditures	217,405	236,099	257,635	597,463
REVENUE VS EXPENDITURE	105,471	98,337	54,151	(283,376)
BEGINNING CASH BALANCE	187,521	292,992	391,329	445,479
ENDING CASH BALANCE	292,992	391,329	445,479	162,104
ESTIMATED ENCUMBRANCES	-	-	-	-

ENDING UNENCUM CASH BALANCE	292,992	391,329	445,479	162,104
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<u>FUND TYPE</u>	<u>ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2024</u>	<u>BUDGET YEAR OTHER SOURCES REVENUE</u>	<u>TOTAL AVAIL FOR EXPENSE</u>	<u>BUDGET YEAR EXPENDITURE & ENCUMBERANCE</u>				<u>ESTIMATED UNENCUMBER BAL 12-31-2024</u>
				<u>PERSONAL SERVICES</u>	<u>OTHER</u>	<u>DEBT</u>	<u>TOTAL</u>	
<u>SPECIAL REVENUE</u>								
PARKING DECK	1,698	2,500	4,198	-	2,500	-	2,500	1,698
STREET LIGHT ASSESSEMENTS	19,466	463,000	482,466	-	466,732	-	466,732	15,734
FOOD SERVICE	28,125	85,951	114,077	76,431	9,724	-	86,155	27,922
STREET CONSTRUCTION- PW	88,135	1,079,112	1,167,247	814,412	302,574	-	1,116,986	50,260
STATE HIGHWAY	134,867	75,412	210,279	-	90,000	-	90,000	120,279
PUBLIC HEALTH/NURSING	293,545	237,567	531,111	339,037	105,344	-	444,381	86,730
AUTO LICENSE	297,079	165,550	462,629	-	212,500	-	212,500	250,129
INDIGENT ALCOHOL TREAT	65,099	10,047	75,146	-	1,000	-	1,000	74,146
MUN PROBATION	29,954	52,795	82,749	41,684	5,640	-	47,323	35,426
AMC COMPUTER	12,506	20,095	32,601	-	-	-	-	77,935
AMC SECURITY	6,318	37,724	44,042	30,575	1,450	-	32,025	12,017
LAW ENFORCEMENT TRUST	20,328	20,000	40,328	-	15,000	-	15,000	25,328
IDIAM	16,996	5,517	22,512	-	10,000	-	10,000	12,512
MOTOR VEHICLE LICENSE	102,357	40,613	142,971	-	30,000	-	30,000	112,971
COURT SPECIAL PROJECTS	138,479	103,770	242,249	90,080	97,210	-	187,290	54,958
LOCAL OPIOD SETTLEMENT	27,913	19,866	47,779	-	-	-	-	47,779
MARINA	6,430	13,650	20,080	-	13,650	-	13,650	6,430
LOCAL CORONAVIRUS RELIEF	-	-	-	-	-	-	-	-
LOCAL FISCAL RECOVERY	646,188	-	646,188	-	-	-	-	646,188
RECYCLING GRANT	60,935	-	60,935	-	-	-	-	60,935
POLICE GRANTS	182,749	42,897	225,645	-	810	-	810	224,835
FIRE GRANTS	1,549	-	1,549	-	-	-	-	1,549
MISC GRANTS	13	-	13	-	-	-	-	13
CDBG	258,003	-	258,003	-	-	-	-	258,003
CODE ENFORCE	101,008	340,500	441,508	284,492	20,700	-	305,192	136,316
TOTAL SPECIAL REVENUE	2,539,738	2,816,566	5,356,304	1,676,712	1,056,423	-	2,347,838	2,419,414
<u>DEBT SERVICE FUNDS</u>								
VOTED BOND DEBT	65,104	-	65,104	-	-	-	-	65,104
TOTAL DEBT SERVICE	65,104	-	65,104	-	-	-	-	65,104
<u>ENTERPRISE FUND</u>								
SANITATION	530,783	2,184,697	2,715,480	1,277,672	896,838	-	2,174,510	540,970
WASTEWATER	1,448,252	3,800,591	5,248,843	1,966,836	2,318,889	-	4,285,725	963,118
WPC CAPITAL	813,296	1,244,500	2,057,796	-	688,909	-	688,909	1,368,887
TOTAL ENTERPRISE	2,792,332	7,229,788	#####	3,244,508	3,904,636	-	7,149,144	2,872,975
<u>INTERNAL SERVICE FUND</u>								
SELF INSURANCE	1,436,809	3,028,401	4,465,210	2,600,000	185,000	-	2,785,000	1,680,210
WORKERS COMP	501,234	-	501,234	115,000	25,000	-	140,000	361,234
TOTAL INTERNAL SERVICE	1,938,042	3,028,401	4,966,443	2,715,000	210,000	-	2,925,000	2,041,443
<u>TRUST & CUSTODIAL FUND</u>								
JEDD 1 - SAYBROOK DEPOT RD	19,436	22,201	41,637	-	20,375	-	20,375	21,262
JEDD 1 - SAYBROOK RTE 20	18,183	14,000	32,183	-	14,398	-	14,398	17,786
JEDD 2 - ASHTABULA TNSHP	17,770	49,908	67,678	-	55,375	-	55,375	12,303
SPECIAL IMPROVEMENT DISTRICT FUND	-	90,503	90,503	-	3,489	87,014	90,503	-
FIRE ESCROW	15,176	30,000	45,176	-	35,000	-	35,000	10,176
UNCLAIMED MONIES	9,349	500	9,849	-	4,609	-	4,609	5,240
LAW LIBRARY	20,328	20,000	40,328	-	15,000	-	15,000	25,328
TOTAL TRUST	100,242	227,112	327,355	-	148,246	87,014	235,260	92,094

	<u>ESTIMATED COST OF IMPROVEMENT</u>	<u>AMOUNT BUDGETED IN 2024</u>
GENERAL FEES /REIMBURSMENTS	22,700	22,700
LANDS AND BUILDINGS	200,000	200,000
SIDEWALK PROGRAM	20,000	20,000
STORM BASINS	425,000	425,000
EQUIP/SW/VEH/SVCS	-	-
COURT EQUIPMENT	-	-
MISC/OTHER	-	-
STREET IMPROVEMENTS	-	-
SANITATION EQUIPMENT	-	-
PW EQUIPMENT	100,000	100,000
FIRE DEPT EQUIPMENT	1,860,000	1,860,000
POLICE DEPT EQUIPMENT	-	-
DEBT SERVICE	819,041	819,041
TOTAL PERMANENT IMPROVEMENT FUNDS	3,446,741	3,446,741

DEBT	Authority Outside 10 Mill Limit	Date of Issue	Maturity Date	Ordinance Number	Interest Rate	Principle Balance 1/1/2024	P	I	Principle & Interest Due 2024	Principle Balance 12/31/2024
WITHIN THE 10 MILL LIMIT										
NONE						-			-	-
IN EXCESS OF THE 10 MILL LIMIT										
NONE										
TOTAL IN/OUT						<u>-</u>			<u>-</u>	<u>-</u>
PAID FROM OTHER SOURCES										
BONDS, LOANS & NOTES										
EQ BASIN - MI AVE - OPWC	N/A	2008	2028	#2006-108	0.00%	125,000	25,000		25,000	100,000
MORTON DR SIPHON - OPWC	N/A	2008	2030	#2006-108	0.00%	73,464	9,183		9,183	64,281
WWTP CHEMICAL FEED BLD - OPWC	N/A	2012	2032	#2011-124	0.00%	\$21,481	2,148		2,148	19,332
WEST HARBOR SEWER PHASE I - OPWC	N/A	2014	2036	#2013-116	0.00%	\$67,034	5,586		5,586	61,448
WEST HARBOR SEWER PHASE II - OPWC	N/A	2016	2036	#2013-147	0.00%	33,047	2,542		2,542	30,505
W AVE BRIDGE - OPWC	N/A	2017	2037	#2012-125	0.00%	66,523	4,752		4,752	61,771
SANITARY SEWER OVERFLOW (1) - OPWC	N/A	2018	2038	#2015-118	0.00%	\$32,942	2,196		2,196	30,746
SANITARY SEWER OVERFLOW (2) - OPWC	N/A	2018	2038	#2017-96	0.00%	40,923	2,728		2,728	38,195
SANITARY SEWER OVERFLOW (3) - OPWC	N/A	2018	2040	#2017-130	0.00%	71,750	4,100		4,100	67,650
STATE INFRASTRUCTURE BANK #OHSTIB14-4	N/A	2015	2030	#2014-103	2.97%	2,125,000	300,000	69,114	369,114	1,825,000
STATE INFRASTRUCTURE BANK #140021	N/A	2014	2029	#2014-104	3.00%	\$517,167	73,197	14,970	88,167	443,970
STATE INFRASTRUCTURE BANK #160008	N/A	2015	2025	#2015-144	3.00%	86,396	33,789	2,340	36,129	52,607
OWDA #6869-Final Tanks 1	N/A	2015	2045	#2014-177	3.18%	763,915	24,439	24,100	48,539	739,475
WPCLF #7056 (1) - UV & Eelctrical	N/A	2015, 2016, 2017	2037	#2015-12 #2016-121 2017-69	1.50% 1.04% 1.76%	2,568,826	173,368	37,124	210,491	2,395,458
WPCLF # 7275 - Primary Settling Tanks	N/A	2017	2037	#2015-12	0.69%	1,739,318	123,365	11,789	135,154	1,615,953
WPCLF # 8049 - Digester & Final Settling Tanks Upgrade	N/A	2018	2039	#2018-11	2.14%	946,067	50,163	19,979	70,141	895,905
CAPITAL LEASES										
VEHICLES/EQUIP 2	N/A	2018	2024	#2019-52	3.13%	\$65,667	63,754	1,996	65,750	1,912.62
2018 SUTPHEN PUMPER	N/A	2017	2025	#2017-152	3.34%	\$154,161	75,115	5,101	80,216	79,046.22
PW PLOW TRUCKS (3)	N/A	2022	2027	#2022-41	2.55%	248,400	62,100	6,334	68,434	186,300
PW PLOW TRUCKS (3) UPFIT	N/A	2022	2027	#2022-92	3.60%	240,000	60,000	8,640	68,640	180,000
LADDER TRUCK	N/A	2024	2034	#2023-85	4.40%	860,000		37,840	37,840	860,000
TOTAL FROM OTHER SOURCES						<u>10,847,080</u>	<u>1,097,524</u>	<u>239,326</u>	<u>1,336,851</u>	<u>9,749,556</u>