

ORDINANCE NO. 2025 - 225

**AN ORDINANCE TO PROVIDE FOR APPROPRIATIONS FOR THE CURRENT EXPENSES
AND OTHER EXPENDITURES OF THE CITY OF ASHTABULA, OHIO FROM
JANUARY 1, 2026, THROUGH DECEMBER 31, 2026**

WHEREAS, pursuant to Section 48 of the Municipal Charter the City Manager has submitted a detailed estimate of the expenditures and revenues of the city departments for the ensuing year; and

WHEREAS, in accordance with Section 49 of said Charter the City Council has caused this Appropriation Ordinance to be prepared; and,

WHEREAS, in conformity with the requirements of the Municipal Charter, a public hearing on this proposed appropriation measure was held on December 1, 2025;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Ashtabula, Ohio:

SECTION 1. To provide for expenses incurred and expenditures required of the City of Ashtabula, Ohio, from January 1, 2026, through December 31, 2026, the sums set aside and appropriated in "Exhibit A", attached hereto and made a part hereof, shall be designated on all appropriate books, vouchers, orders, etc. of the City of Ashtabula, Ohio;

SECTION 2. That there be and is hereby appropriated from the following accounts the sums set forth in said "Exhibit A", for the purposes specified therein.

SECTION 3. That the City Finance Director is hereby authorized to make disbursements from the City Treasury for payments from the foregoing appropriation provided such disbursements are in conformity with the City of Ashtabula Charter and the general laws of the State of Ohio. The Council does hereby authorize and direct the City Finance Director to make approved budgeted intra-fund transfers (in and out) and approved budgeted interfund advances (in and out) as appropriate.

SECTION 4. The Clerk of Council is hereby authorized and directed to certify a copy of this Ordinance and appropriations referred to herein and to deliver the same to the Ashtabula County, Ohio Budget Commission forthwith.

SECTION 5. It is hereby found and determined that all formal actions of this Council concerning and related to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its Committees that resulted in such formal action were in meetings open to the public in compliance with Section 10 of the Municipal Charter of the City of Ashtabula, Ohio, and of Section 121.22 of the Ohio Revised Code.

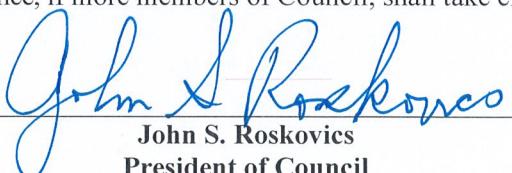
SECTION 6. For the reasons stated in the preamble, this ordinance, if more members of Council, shall take effect immediately, otherwise 30 days thereafter

PASSED: December 15, 2025

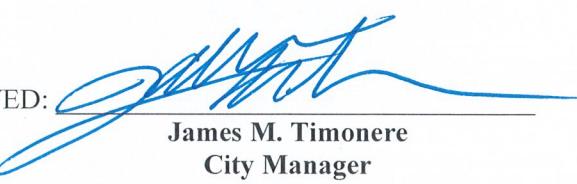
Vote:

	Yea	Nay
Roskovics:	<u>Present</u>	
Simeone:		
Foglio:		
Guerriero:		
Holman:		
Mills:		
DiGiacomo:		

ATTEST:


John S. Roskovics
President of Council

APPROVED:


James M. Timonere
City Manager

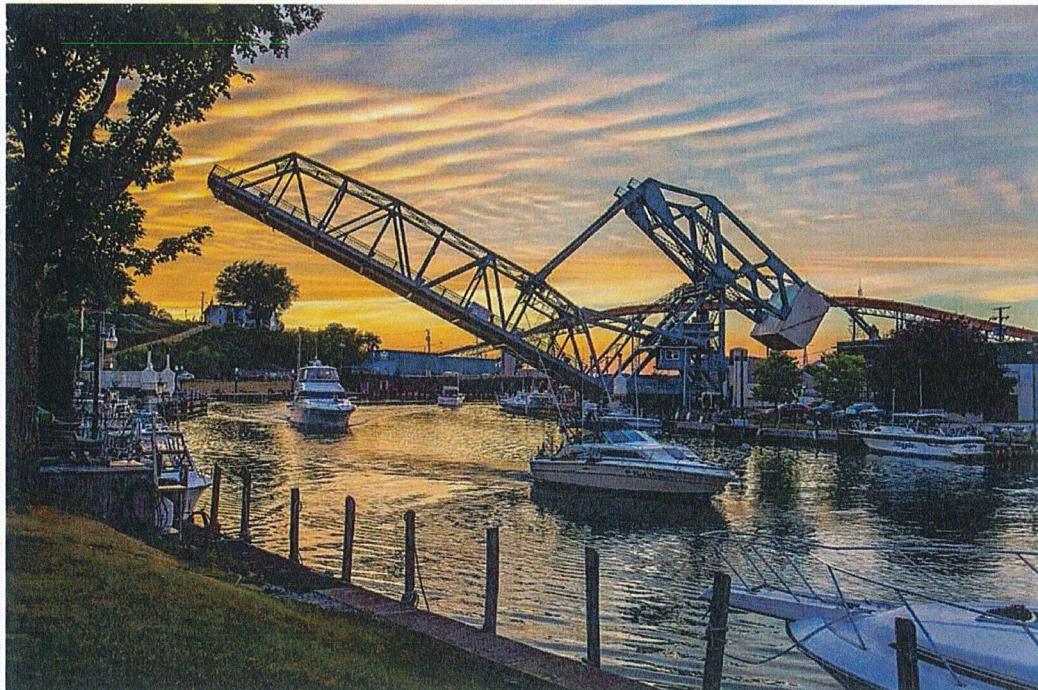
Approved as to form and correctness this 15 day of December, 2025.


Cecilia M. Cooper, City Solicitor

City of Ashtabula FY26 Proposed Budget

January 1, 2026 – December 31, 2026

City Manager James Timonere



Ashtabula City Council

John Roskovics, President of Council

Russel Simeone, Vice President of Council

Kym Foglio, Ward I Councilor

Terrence Guerriero, Ward II Councilor

RoLesia Holman, Ward III Councilor

Jodi Mills, Ward IV Councilor

Jane DiGiacomo, Ward V Councilor

2026 Proposed Fiscal Year Budget

Public Hearing | Budget Narrative

The City of Ashtabula's budget is crafted with the intention of ensuring that our operational costs are effectively managed. By utilizing historical data, assessing the reasonableness of anticipated expenses, and focusing on achieving essential projects and desired outcomes, we demonstrate our commitment to serving the community. This budget not only details the city's 2026 expenditures and revenues, but it also provides an estimate for the fund balance at the end of 2026.

The Fund Summary, found on the first page of the estimated budget, reveals a projected deficit of \$862,340.42 in the general fund for 2026. This deficit will be covered by carryover funds, but it highlights a critical challenge we face: the salaries for both union and non-union personnel are set at much higher increases than in the previous years. To address this substantial increase in expenses, it is imperative that the City and Court explore new revenue streams. By doing so, we can ensure the City's financial sustainability while protecting our reserves for unforeseen expenses in the future.

The 2026 Budget includes the following provisions:

- Elimination of the 5% pension pickup for all City and Court employees.
- Wage increases for the next three years are currently being negotiated with the Unions and an estimated increase has been assumed for this budget, including an increase for non-union employees.
- Various hourly rate increases of up to 4% for the Court employees.
- A 10% decrease in medical insurance for the first half of 2026. Health insurance expenses might increase considerably during the year 2026 because of the aging employee population. However, the Nurse Navigator and Concierge Health Network programs proved to be a highly efficient cost saving strategy. EPLS specialty prescription program that should help both the City and employees with cost savings.
- **Increases in the 101.113.5101 – 101.113.5131** accounts are attributed to the ongoing transition in the Finance Department and the search of the new Assistant Finance Director.

- **Increases in 101.139.5466, 225.140.5320, and 503.140.5320** are attributed to the higher costs for the Audit and GAAP conversion due to hiring a new accounting firm under unfavorable market conditions.
- **Decrease in account 101.140.5817** - the City's claims settlement account is expected to decrease, as shown in the 2026 budget.
- **Fund 205** - The salary for the Public Works Department has increased due to the salary weight reallocation to help the 225 Sanitation Fund as well as upgraded salaries, per collective bargaining agreements.
- **Funds 214, 215, 216 and 220** – There is a decrease in salaries due to the reallocation of the salary weights to the General Fund and more active utilization of grants. The Court revenue accounts in the General Fund are expected to experience a significant increase due to the collection of fines through the Attorney's General Office.
- **Increases in account 101.090.4014** - Court intends on giving the City \$10,000.00 reimbursement to help offset court improvements at the end of 2026.
- **Fund 222** – A full police lieutenant's salary with benefits is budgeted in the Fund.
- **Fund 225** – The Fund will continue experiencing shortfalls in both operating and capital needs due to low trash collection, private haulers', and commercial dumpsters' fees.
- **Fund 412** – While the debt service is naturally going down in the Permanent Improvement Fund, increased funding will be required in the public works, police and fire aging equipment, vehicles and infrastructure with the total increase of 43.40% from the fiscal year 2025.
- **Fund 504** - The Fund will start repayments of the advance from the General Fund to repay \$358,488.89 amortized over the next 5 years.
- If we successfully receive all estimated revenues and keep our current expenditure levels, we should expect estimated carryover balances into 2027 at the end of 2026, as shown in the table below. It is important to note that, in most cases, these amounts are obligated and not yet liquidated. Additionally, we should consider that expenses may rise due to recent weather conditions.

General Fund (101):	\$4,307,361.81
Permanent Improvement (412):	\$44,228.38
Paving Levy (212):	\$719,198.23
Sanitation (225):	\$206,409.58

Wastewater (503):	\$1,020,009.92
WPC Capital (504):	\$130,625.37

- The General Fund will cover the deficits in the following areas:
 - Police Levy
 - Street Lighting
 - Food Service
 - Public Works
 - Public Health Nursing
 - Parking Deck Fund
 - Police & Fire Pension
 - Housing Code Enforcement

In summary, this budget is based on a thorough analysis, considering:

- One-time revenue and expenses factored into projections for FY ending 2025 and excluded from the 2026 revenue/expenditure projections.
- Fiscal Year 2025 budgeted revenues and expenses with all supplemental appropriations and revenue surpluses.
- Requests from department heads are vetted and approved by the City Manager.
- Historical data from the past three years.

While we are optimistic about our financial outlook for 2026, it's important to note that this budget does not factor in potential inflation resulting from changing economic conditions.

The updated budget version with actual year-to-date data will be available after closing fiscal year 2025.

We remain committed to transparent, responsible financial planning to ensure the efficient operation of the City.

For any questions or feedback, please reach out to the City Manager and the Finance Director directly. Your input is valuable to the City.

FUND	Beg. Bal. Less Prior Year Encumbrances	2026 YTD Revenue with all YTD Inc/Dec included	Initial 2026 Budget	
			Appropriations with all YTD Supplemental Appropriations and Budget Transfers included	Ending Balance
101 General	5,169,702.23	12,277,521.84	12,041,624.60	5,405,599.47
101 General Court		444,802.34	1,543,040.00	(1,098,237.66)
Total General Fund	5,169,702.23	12,722,324.18	13,584,664.60	4,307,361.81
Other City Funds				
166 Unclaimed Money	10,824.49	292.56	250.00	10,867.05
192 Parking Deck	489.38	2,500.00	2,989.38	0.00
201 Police Levy	42,170.75	707,554.06	748,287.78	1,437.03
202 Street Light Assessments	114,257.62	488,333.00	489,773.00	112,817.62
204 Food Service	1,112.17	88,153.83	87,518.90	1,747.10
205 Public Works	91,566.78	1,326,601.60	1,252,615.92	165,552.46
206 State Highway	18,186.13	73,602.37	70,000.00	21,788.50
208 Public Health Nursing	37,588.44	532,732.48	358,277.55	212,043.37
209 Auto License Tax	10,790.48	160,300.00	161,000.00	10,090.48
212 Paving Levy	719,766.46	914,431.77	915,000.00	719,198.23
217 Law Enforcement Trust	150,565.43	75,000.00	40,000.00	185,565.43
219 Motor Vehicle License	963.34	40,034.50	40,000.00	997.84
222 Local Opiod Settlement Fund	198,720.77	63,558.08	117,290.00	144,988.85
225 Sanitation	16,588.22	2,389,534.66	2,199,713.30	206,409.58
231 Fire Pension	26,950.62	505,218.44	508,903.06	23,266.00
232 Police Pension	53,581.42	564,245.64	614,340.00	3,487.06
233 Parks & Recreation	275,270.54	323,047.40	475,579.64	122,738.30
240 Marina	6,430.00	13,500.00	13,700.00	6,230.00
260 Local Coronavirus Relief	-	-	-	0.00
261 Local Fiscal Recovery	-	-	-	0.00
262 Recycling Grant	60,935.00	-	-	60,935.00
263 Police Grants	165,604.51	45,000.00	60,754.42	149,850.09
264 Fire Grants	6,347.51	8,500.00	13,000.00	1,847.51
289 Misc Grants	12.94	-	-	12.94
290 CDBG	106,419.03	125,000.00	196,000.00	35,419.03
291 Code Enforcement	23,850.30	402,800.00	426,304.02	346.28
388 Voted Bond Debt	65,104.34	-	-	65,104.34
412 Permanent Improvement	816,000.30	1,667,505.79	2,439,277.71	44,228.38
495 Justice Center	-	-	-	0.00
503 WPC	1,161,766.19	5,107,253.30	5,249,009.57	1,020,009.92
504 WPC CAPITAL	496,617.53	3,398,693.39	3,764,685.55	130,625.37
602 Self Insurance	1,701,627.16	3,019,625.43	2,989,292.01	1,731,960.58
622 Workers' Compensation	380,591.72	244,794.38	190,000.00	435,386.10
801 JEDD-1 Saybrk Twp Depot Rd	20,424.50	22,500.00	10,125.00	32,799.50
802 JEDD-2 Ashtabula Twp	26,910.93	27,000.00	12,150.00	41,760.93
803 JEDD-1 Saybrk Twp Rte 20	6,828.30	10,000.00	4,500.00	12,328.30
804 Special Improvement District	435.48	110,730.60	110,730.60	435.48
834 Law Library	4,225.25	20,000.00	20,000.00	4,225.25
844 Street Deposits	-	-	-	0.00
871 Fire Escrow	70,244.86	85,000.00	85,000.00	70,244.86
Total Other City Funds	6,889,768.89	22,563,043.27	23,666,067.41	5,786,744.74
Other Court Funds				
210 Indigent Alcohol Treatment	14,755.02	10,500.00	12,000.00	13,255.02
214 Municipal Probation	8,995.39	31,000.00	5,351.14	34,644.25
215 AMC Computer	17,236.74	39,300.00	55,400.00	1,136.74
216 AMCSecurity	15,776.69	27,000.00	10,001.93	32,774.76
218 IDIAM	14,254.64	4,751.18	7,828.35	11,177.47
220 Court Special Projects	11,625.88	140,451.98	107,147.45	44,930.41
Total Other Court Funds	82,644.36	253,003.16	197,728.87	137,918.65
All Funds Total	12,142,115.48	35,538,370.61	37,448,460.88	10,232,025.20

Expenditure Status Report
Increase/Decrease
**FY 2026 Initial Budget
without prior year
encumbrances**

Total all funds	37,448,460.89
Beginning Balance	12,142,115.48
Estimated Revenues	35,538,370.61
Available for Appropriation	47,680,486.09
2026 Appropriations	37,448,460.88
Adjustments	-
Ending Balance	10,232,025.21
Less: Estimate Encumbrances	-
Ending Unencumbered Balance	10,232,025.21
Difference Revenue/Expenses	(1,910,090.27)

General Fund Expenditures	13,584,664.60
Legislative (111)	199,204.00
Personal Services	177,704.00
Operating	21,500.00
Administrative (112)	134,326.00
Personal Services	131,326.00
Operating	3,000.00
Finance (113)	433,569.00
Personal Services	387,879.00
Operating	45,690.00
Court (116)	1,543,040.00
Personal Services	1,375,340.00
Operating	167,700.00
Solicitor (117)	441,364.00
Personal Services	378,714.00
Operating	62,650.00
Police (118)	4,097,875.04
Personal Services	3,537,816.00
Operating	560,059.04
Motor Maintenance (119)	234,868.00
Personal Services	226,868.00
Operating	8,000.00
Fire (124)	3,374,586.00
Personal Services	3,168,736.00
Operating	205,850.00

Expenditure Status Report	Increase/Decrease	FY 2026 Initial Budget without prior year encumbrances
Planning & Community Dev (129)		141,595.00
Personal Services		69,095.00
Operating		72,500.00
Fees, Reimbursements & Distributions (139)		275,348.36
Operating		275,348.36
General Services, Civil Svc, Land & Buildings & IT		994,141.31
Personal Services		163,048.00
Operating		831,093.31
Transfers Out		1,714,747.89
Transfers Out		1,714,747.89
Advances Out		
UNCLAIMED MONY - 166		250.00
Expenditures		
Appropriations		250.00
Operating		250.00
Transfers Out		
PARKING DECK - 192		2,989.38
Expenditures		2,989.38
Appropriations		2,989.38
Operating		2,989.38
POLICE LEVY - 201		748,287.78
Expenditures		748,287.78
Appropriations		748,287.78
Personal Services		725,768.00
Operating		12,676.60
Transfers Out		9,843.18
STREET LIGHT ASSESSMENTS - 202		489,773.00
Operating		489,773.00

Expenditure Status Report		Increase/Decrease	FY 2026 Initial Budget without prior year encumbrances
FOOD SERVICE - 204			87,518.90
Expenditures			87,518.90
Appropriations			87,518.90
Personal Services			77,313.00
Operating			9,020.00
Transfers Out			1,185.90
PUBLIC WORKS - 205			1,252,615.92
Expenditures			1,252,615.92
Appropriations			1,252,615.92
Personal Services			928,399.00
Operating			309,451.22
Transfers Out			14,765.70
STATE HIGHWAY - 206			70,000.00
Expenditures			70,000.00
Appropriations			70,000.00
Operating			70,000.00
PUBLIC HEALTH NURSING - 208			358,277.55
Expenditures			358,277.55
PUBLIC HEALTH NURSING - 208			358,277.55
Personal Services			258,391.00
Operating			94,855.00
Transfers Out			5,031.55
AUTO LICENSE TAX - 209			161,000.00
Personnel Services			-
Operating			161,000.00
INDIGENT ALCOHOL TRMNT - 210,			12,000.00
AMC COMPUTER - 215			55,400.00
AMC SECURITY - 216			10,001.93
IDIAM - 218			7,828.35
COURT SPECIAL PROJECTS - 220			107,147.45
PAVING LEVY - 212			915,000.00
Operating			915,000.00
Transfers Out			-

Expenditure Status Report		Increase/Decrease	FY 2026 Initial Budget without prior year encumbrances
MUNICIPAL PROBATION - 214			5,351.14
Expenditures			5,351.14
Appropriations			5,351.14
Personal Services			-
Operating			5,000.00
Transfers Out			351.14
LAW ENFORCEMENT TRUST - 217			40,000.00
Operating			40,000.00
MOTOR VEHICLE LICENSE - 219			40,000.00
Operating			40,000.00
LOCAL OPIOID SETTLEMENT - 222			117,290.00
Personal Services			116,390.00
Operating			900.00
SANITATION - 225			2,199,713.30
Expenditures			2,199,713.30
Appropriations			2,199,713.30
Personal Services			1,069,438.00
Operating			1,088,214.85
Debt Service			
Transfers Out			42,060.45
FIRE PENSION - 231			508,903.06
Personal Services			501,380.00
Operating			7,523.06
POLICE PENSION - 232			614,340.00
Personal Services			606,840.00
Operating			7,500.00
PARKS & RECREATION - 233			475,579.64
Expenditures			475,579.64
Appropriations			475,579.64
Personal Services			186,385.00
Operating			286,479.11
Transfers Out			2,715.53
MARINA - 240			13,700.00
Operating			13,700.00

Expenditure Status Report	Increase/Decrease	FY 2026 Initial Budget without prior year encumbrances
LOCAL CORONAVIRUS RELIEF FUND - 260		
Personal Services	-	-
Operating	-	-
Transfers Out	-	-
LOCAL FISCAL RECOVERY FUND - 261		
Capital	-	-
Transfers Out	-	-
RECYCLING GRANT - 262		
Operating	-	-
POLICE GRANTS - 263		60,754.42
Operating	60,754.42	
FIRE GRANTS - 264		13,000.00
Operating	13,000.00	
MISC GRANTS - 289		
Operating	-	-
CDBG - 290		196,000.00
Operating	196,000.00	
HOUSING CODE ENFORCEMENT - 291		426,304.02
Expenditures	426,304.02	
Appropriations		426,304.02
Personal Services	393,931.00	
Operating	26,700.00	
Transfers Out	5,673.02	
VOTED BOND DEBT - 388, 389, 374& 387		
Expenditures	-	-
Appropriations		-
Operating	-	-
Debt Service	-	-
Transfers Out	-	-

Expenditure Status Report		Increase/Decrease	FY 2026 Initial Budget without prior year encumbrances
PERMANENT IMPROVEMENT CIT - 412			2,439,277.71
Operating			30,500.00
Capital			1,678,000.00
Debt Service			730,777.71
Transfer Out			-
Advance Out			-
WATER POLLUTION - 503			5,249,009.57
Personal Services			2,184,214.00
Operating			3,033,337.93
Transfers Out			31,457.64
WPC - 504			3,764,685.55
Operating			13,410.43
Capital			3,161,124.00
Debt Service			590,151.12
SELF INSURANCE - 602			2,989,292.01
Operating			2,989,292.01
WORKERS COMPENSATION - 622			190,000.00
Personal Services			
Operating			190,000.00
Transfers Out			-
JEDD 1 Saybrk Twp Depot Rd - 801			10,125.00
Operating			10,125.00
JEDD 2 Ashtabula Twp - 802			12,150.00
Operating			12,150.00
JEDD 1 Saybrk Twp Rte 20 - 803			4,500.00
Operating			4,500.00
SPECIAL IMPROVEMENT DISTRICT - 804			110,730.60
Expenditures			110,730.60
Appropriations			110,730.60
Operating			1,744.65
Debt Service			108,985.95
LAW LIBRARY - 834			20,000.00
Operating			20,000.00
FIRE ESCROW - 871			85,000.00
Operating			85,000.00