

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.

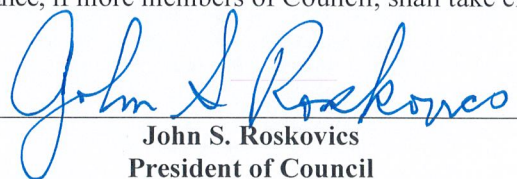
**SECTION 3.** That the City Finance Director is hereby authorized to make disbursements from the City Treasury for payments from the foregoing appropriation provided such disbursements are in conformity with the City of Ashtabula Charter and the general laws of the State of Ohio. The Council does hereby 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.

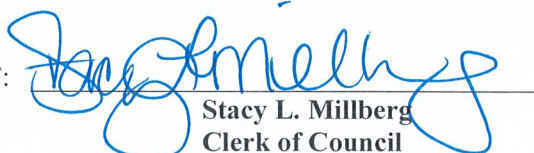
**SECTION 6.** For the reasons stated in the preamble, this ordinance, if more members of Council, shall take effect immediately, otherwise 30 days thereafter

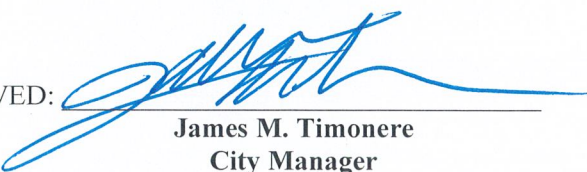
PASSED: December 15, 2025

  
John S. Roskovics  
President of Council

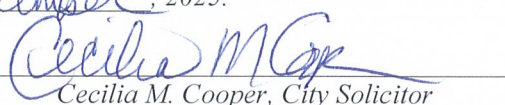
**Vote:**

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

ATTEST:   
Stacy L. Millberg  
Clerk 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.

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

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

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

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



Expenditure Status Report	Increase/Decrease	FY 2026 Initial Budget without prior year encumbrances
<b>Planning &amp; Community Dev (129)</b>		<b>141,595.00</b>
Personal Services		69,095.00
Operating		72,500.00
<b>Fees, Reimbursements &amp; Distributions (139)</b>		<b>275,348.36</b>
Operating		275,348.36
<b>General Services, Civil Svc, Land &amp; Buildings &amp; IT</b>		<b>994,141.31</b>
Personal Services		163,048.00
Operating		831,093.31
<b>Transfers Out</b>		<b>1,714,747.89</b>
Transfers Out		1,714,747.89
Advances Out		
<hr/>		
<b>UNCLAIMED MONY - 166</b>		<b>250.00</b>
Expenditures		
<b><u>Appropriations</u></b>		250.00
Operating		250.00
Transfers Out		
<hr/>		
<b>PARKING DECK - 192</b>		<b>2,989.38</b>
Expenditures		2,989.38
<b><u>Appropriations</u></b>		2,989.38
Operating		2,989.38
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<b>POLICE LEVY - 201</b>		<b>748,287.78</b>
Expenditures		748,287.78
<b><u>Appropriations</u></b>		748,287.78
Personal Services		725,768.00
Operating		12,676.60
Transfers Out		9,843.18
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<b>STREET LIGHT ASSESSMENTS - 202</b>		<b>489,773.00</b>
Operating		489,773.00
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Expenditure Status Report	Increase/Decrease	FY 2026 Initial Budget without prior year encumbrances
<b>FOOD SERVICE - 204</b>		<b>87,518.90</b>
Expenditures		87,518.90
<b><u>Appropriations</u></b>		<b>87,518.90</b>
Personal Services		77,313.00
Operating		9,020.00
Transfers Out		1,185.90
<b>PUBLIC WORKS - 205</b>		<b>1,252,615.92</b>
Expenditures		1,252,615.92
<b><u>Appropriations</u></b>		<b>1,252,615.92</b>
Personal Services		928,399.00
Operating		309,451.22
Transfers Out		14,765.70
<b>STATE HIGHWAY - 206</b>		<b>70,000.00</b>
Expenditures		70,000.00
<b><u>Appropriations</u></b>		<b>70,000.00</b>
Operating		70,000.00
<b>PUBLIC HEALTH NURSING - 208</b>		<b>358,277.55</b>
Expenditures		358,277.55
<b>PUBLIC HEALTH NURSING - 208</b>		<b>358,277.55</b>
Personal Services		258,391.00
Operating		94,855.00
Transfers Out		5,031.55
<b>AUTO LICENSE TAX - 209</b>		<b>161,000.00</b>
Personnel Services		-
Operating		161,000.00
<b>INDIGENT ALCOHOL TRMNT - 210,</b>		<b>12,000.00</b>
<b>AMC COMPUTER - 215</b>		<b>55,400.00</b>
<b>AMC SECURITY - 216</b>		<b>10,001.93</b>
<b>IDIAM - 218</b>		<b>7,828.35</b>
<b>COURT SPECIAL PROJECTS - 220</b>		<b>107,147.45</b>
<b>PAVING LEVY - 212</b>		<b>915,000.00</b>
Operating		915,000.00
Transfers Out		-

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

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



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