

*DRAFT-1*

# **CITY OF ASHTABULA, OHIO**

## **TAX BUDGET**

**YEAR 2018**

**CITY OF ASHTABULA  
ASHTABULA COUNTY, OHIO**

July 15, 2017

The following budget year beginning January 1, 2018 has been reviewed by Council and is herewith submitted for consideration of the County Budget Commission.

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**Dana D. Pinkert, Finance Director**

<u>FUNDS</u>	<b>BUDGET YEAR AMOUNT REQUESTED OF INSIDE/OUTSIDE</b>	<b>OUTSIDE 10 MILL <u>LIMIT</u></b>
<b><u>GOVERNMENTAL</u></b>		
GENERAL	851,647	799,505
PI FUND	386,234	386,234
<b><u>SPECIAL REVENUE</u></b>		
FIRE PENSION	251,052	
POLICE PENSION	251,052	
<b><u>OUTSIDE MILLAGE</u></b>		
SENIOR LEVY	56,816	56,816
POLICE LEVY	482,793	482,793
PARK LEVY	289,676	289,676
<b>TOTAL ALL FUNDS</b>	<b>2,569,271</b>	<b>2,015,024</b>

	Actual 2015	Actual 2016	Projected Final 2017	Projected 2018
<b>GENERAL FUND</b>				
<b><u>REVENUE</u></b>				
PROPERTY & OTHER TAXES	831,325	828,513	825,000	825,000
MUNICIPAL INCOME TAXES	5,918,648	6,278,998	6,045,000	6,045,000
CHARGE FOR SERVICES	445,584	375,016	362,800	375,000
LICENSES & PERMITS	57,493	78,070	53,710	55,000
FINES & FORFEITURES	464,820	495,423	517,000	520,000
INTERGOVERNMENTAL	851,886	839,010	825,250	830,000
INTEREST EARNED	122	538	600	1,000
OTHER INCOME	518,862	399,819	498,000	500,000
TRANSFERS IN	82,400	150,996	61,600	62,000
<b>TOTAL GEN FUND REV</b>	<b>9,171,140</b>	<b>9,446,383</b>	<b>9,188,960</b>	<b>9,213,000</b>
<b><u>EXPENDITURES</u></b>				
<b>Police</b>				
PERSONAL SERVICES	2,426,593	2,202,770	2,450,141	2,802,036
OTHER	262,857	259,605	275,701	267,430
<b>Fire</b>				
PERSONAL SERVICES	1,649,440	1,636,745	1,738,814	2,036,095
OTHER	125,302	114,500	117,605	114,077
<b>TOTAL SECURITY OF P &amp; P</b>	<b>4,464,192</b>	<b>4,213,620</b>	<b>4,582,261</b>	<b>5,219,639</b>
<b>Legislative</b>				
PERSONAL SERVICES	56,037	58,822	64,129	75,093
OTHER	2,111	6,337	8,075	7,833
<b>Administration</b>				
PERSONAL SERVICES	114,435	108,649	110,391	129,264
OTHER	1,209	418	950	922
<b>Finance</b>				
PERSONAL SERVICES	303,756	247,873	246,443	289,572
OTHER	38,992	37,433	62,535	60,659

	Actual 2015	Actual 2016	Projected Final 2017	Projected 2018
<b>Solicitor</b>				
PERSONAL SERVICES	198,466	220,702	225,849	264,462
OTHER	4,071	4,059	5,000	4,850
<b>Motor Maintenance/Public Works</b>				
PERSONAL SERVICES	113,738	124,108	120,801	315,454
OTHER	2,581	3,689	5,500	5,335
<b>Planning &amp; Community Development</b>				
PERSONAL SERVICES	84,079	109,148	68,453	80,156
OTHER	3,708	4,782	10,512	10,197
<b>General Government Services</b>				
PERSONAL SERVICES	24,391	22,981	25,750	25,750
OTHER	584,297	629,979	577,625	500,296
<b>Lands &amp; Buildings</b>				
PERSONAL SERVICES	109,874	132,784	112,724	131,996
OTHER	346,388	332,165	336,000	325,920
<b>Municipal Court &amp; Probation</b>				
PERSONAL SERVICES	730,845	800,571	805,000	942,629
OTHER	52,087	52,667	63,750	61,838
<b>TOTAL GENERAL GOV.</b>	<b>2,771,065</b>	<b>2,897,167</b>	<b>2,849,487</b>	<b>3,232,226</b>
<b>Public Health</b>				
PERSONAL SERVICES	191,481	192,907	197,909	231,745
OTHER	57,198	69,626	88,500	85,845
<b>TOTAL PUBLIC HEALTH</b>	<b>248,679</b>	<b>262,533</b>	<b>286,409</b>	<b>317,590</b>
TRANSFER OUT - SPEC REVENUE	558,298	528,583	429,137	384,137
TRANSFER OUT - INT SVC	1,109,059	1,147,666	1,328,266	Allocated to Depts Personal Service
TRANSFER OUT - DEBT SERVICE	72,280	75,500	77,000	75,000
<b>TOTAL TRANSFERS OUT</b>	<b>1,739,637</b>	<b>1,751,749</b>	<b>1,834,403</b>	<b>459,137</b>
<b>TOTAL GENERAL FUND EXP</b>	<b>9,223,573</b>	<b>9,125,069</b>	<b>9,552,560</b>	<b>9,228,591</b>

	Actual 2015	Actual 2016	Projected Final 2017	Projected 2018
<b>General Fund cont..</b>				
REVENUE VS EXPENDITURE	(52,433)	321,314	(363,600)	(15,591)
BEGINNING CASH BALANCE	297,419	244,986	566,300	202,700
ENDING CASH BALANCE	244,986	566,300	202,700	187,109
ESTIMATED ENCUMBRANCES	78,585	43,271	50,719	25,000
<b>GENERAL FUND ENDING UNENCUM CASH BALANCE</b>	<b>166,401</b>	<b>523,029</b>	<b>151,981</b>	<b>162,109</b>
 <b>CAPITAL PROJECTS</b>				
<b>Permanent Improvement Fund</b>				
<b><u>REVENUE</u></b>				
PROPERTY TAX	350,400	349,223	346,000	346,000
INTERGOVERNMENTAL	1,116,375	285,312	481,000	
INCOME TAX	654,078	693,102	669,444	671,000
MISC	11,461	18,149		
LOAN/BOND PROCEEDS	3,583,038	384,330	100,000	-
<b>TOTAL PI FUND REV</b>	<b>5,715,352</b>	<b>1,730,116</b>	<b>1,596,444</b>	<b>1,017,000</b>
 <b><u>EXPENDITURES</u></b>				
EQUIPMENT/IMPROVEMENTS	5,192,086	1,185,844	1,204,100	500,000
OTHER	33,731	46,133	45,333	50,000
DEBT	271,977	275,019	480,058	425,220
DEBT_INTEREST	17,431	13,051	144,939	258,880
TRANS OUT	200,000	3,276	2,000	-
<b>TOTAL PI FUND EXP</b>	<b>5,715,225</b>	<b>1,523,323</b>	<b>1,876,430</b>	<b>1,234,100</b>
REVENUE VS EXPENDITURE	127	206,793	(279,986)	(217,100)
BEGINNING CASH BALANCE	1,441,339	1,441,466	1,648,259	1,368,273
ENDING CASH BALANCE	1,441,466	1,648,259	1,368,273	1,151,173
ESTIMATED ENCUMBRANCES	498,569	194,470	194,469	150,000
<b>ENDING UNENCUM CASH BALANCE</b>	<b>942,897</b>	<b>1,453,789</b>	<b>1,173,804</b>	<b>1,001,173</b>

	Actual 2015	Actual 2016	Projected Final 2017	Projected 2018
<b>SPECIAL REVENUE</b>				
<b>Fire Pension Fund</b>				
<u>REVENUE</u>				
PROPERTY TAX & OTHER TAXES	232,101	226,995	225,000	225,000
INTERGOVERNMENTAL	34,543	32,840	36,980	36,980
TRANS IN GENERAL FUND	86,641	107,383	115,000	115,000
<b>TOTAL FIRE PENSION REV</b>	<b>353,285</b>	<b>367,218</b>	<b>376,980</b>	<b>376,980</b>
<u>EXPENDITURES</u>				
PERSONAL SERVICES	354,253	359,319	370,060	370,060
OTHER	5,569	5,341	5,500	6,000
<b>TOTAL FIRE PENSION EXP</b>	<b>359,822</b>	<b>364,660</b>	<b>375,560</b>	<b>376,060</b>
REVENUE VS EXPENDITURE	(6,537)	2,558	1,420	920
BEGINNING CASH BALANCE	6,773	236	2,794	4,214
ENDING CASH BALANCE	236	2,794	4,214	5,134
ESTIMATED ENCUMBRANCES	-	-	-	-
<b>ENDING UNENCUM CASH BALANCE</b>	<b>236</b>	<b>2,794</b>	<b>4,214</b>	<b>5,134</b>
<b>Police Pension Fund</b>				
<u>REVENUE</u>				
PROPERTY TAX & OTHER TAXES	232,101	226,995	225,000	225,000
INTERGOVERNMENTAL	34,543	32,840	36,980	36,980
TRANS IN	119,155	106,200	95,000	95,000
<b>TOTAL POLICE PENSION REV</b>	<b>385,799</b>	<b>366,035</b>	<b>356,980</b>	<b>356,980</b>
<u>EXPENDITURES</u>				
PERSONAL SERVICES	381,420	347,730	346,388	346,388
OTHER	5,569	5,341	5,500	6,000
<b>TOTAL POLICE PENSION EXP</b>	<b>386,989</b>	<b>353,071</b>	<b>351,888</b>	<b>352,388</b>
REVENUE VS EXPENDITURE	(1,190)	12,964	5,092	4,592
BEGINNING CASH BALANCE	1,274	84	13,048	18,140
ENDING CASH BALANCE	84	13,048	18,140	22,732
ESTIMATED ENCUMBRANCES	-	-	-	-
<b>ENDING UNENCUM CASH BALANCE</b>	<b>84</b>	<b>13,048</b>	<b>18,140</b>	<b>22,732</b>

	Actual 2015	Actual 2016	Projected Final 2017	Projected 2018
<b>Police Levy Fund</b>				
<b><u>REVENUE</u></b>				
PROPERTY TAX & OTHER TAXES	485,874	466,690	466,000	466,000
INTERGOVERNMENTAL	14,527	29,155	25,003	25,003
<b>TOTAL POLICE LEVY REV</b>	<b>500,401</b>	<b>495,845</b>	<b>491,003</b>	<b>491,003</b>
<b><u>EXPENDITURES</u></b>				
PERSONAL SERVICES	258,086	573,781	547,637	547,637
OTHER	-	9,898	15,000	15,000
<b>TOTAL POLICE LEVY EXP</b>	<b>258,086</b>	<b>583,679</b>	<b>562,637</b>	<b>562,637</b>
REVENUE VS EXPENDITURE	242,315	(87,834)	(71,634)	(71,634)
BEGINNING CASH BALANCE	-	242,315	154,481	82,847
ENDING CASH BALANCE	242,315	154,481	82,847	11,213
ESTIMATED ENCUMBRANCES	-	-	-	-
<b>ENDING UNENCUM CASH BALANCE</b>	<b>242,315</b>	<b>154,481</b>	<b>82,847</b>	<b>11,213</b>
<b>Park &amp; Recreation/ Levy Fund</b>				
<b><u>REVENUE</u></b>				
PROPERTY TAX & OTHER TAXES	-	-	275,000	275,000
INTERGOVERNMENTAL	-	-	28,000	28,000
OTHER	29,534	30,946	2,500	2,500
<b>TOTAL P&amp;R LEVY REV</b>	<b>29,534</b>	<b>30,946</b>	<b>305,500</b>	<b>305,500</b>
<b><u>EXPENDITURES</u></b>				
PERSONAL SERVICES	-	-	170,807	170,807
OTHER	54,574	29,744	107,000	107,000
<b>TOTAL P&amp;R LEVY EXP</b>	<b>54,574</b>	<b>29,744</b>	<b>277,807</b>	<b>277,807</b>
REVENUE VS EXPENDITURE	(25,040)	1,202	27,693	27,693
BEGINNING CASH BALANCE	36,462	11,422	12,624	40,317
ENDING CASH BALANCE	11,422	12,624	40,317	68,010
ESTIMATED ENCUMBRANCES	-	-	-	-
<b>ENDING UNENCUM CASH BALANCE</b>	<b>11,422</b>	<b>12,624</b>	<b>40,317</b>	<b>68,010</b>

<u>FUND TYPE</u>	<u>ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2018</u>	<u>BUDGET YEAR OTHER SOURCES REVENUE</u>	<u>TOTAL AVAIL FOR EXPENSE</u>	<u>BUDGET YEAR EXPENDITURE &amp; ENCUMBERANCE</u>				<u>ESTIMATED UNENCUMBER BAL 12-31-2018</u>
				<u>PERSONAL SERVICES</u>	<u>OTHER</u>	<u>DEBT</u>	<u>TOTAL</u>	
<b><u>SPECIAL REVENUE</u></b>								
TRAILER PARKS	-		-	-	-	-	-	-
TRAILER CAMPS	-		-	-	-	-	-	-
PARKING DECK	3,024		3,024	-	3,024	-	3,024	-
STREET LIGHT ASSESSEMENTS	17,571	465,000	482,571	-	475,000	-	475,000	7,571
FOOD SERVICE	6,920	58,000	64,920	49,899	8,700	-	58,599	6,321
STREET CONSTRUCTION- PW	70,071	617,000	687,071	547,429	116,600	-	664,029	23,042
STATE HIGHWAY	16,727	50,000	66,727	-	52,400	-	52,400	14,327
PUBLIC NURSING	2,987	15,000	17,987	15,000	-	-	15,000	2,987
AUTO LICENSE	18,918	140,000	158,918	-	140,000	-	140,000	18,918
INDIGENT ALCOHOL TREAT	26,551	5,000	31,551	-	30,000	-	30,000	1,551
MUN PROBATION	39,599	58,000	97,599	-	85,000	-	85,000	12,599
AMC COMPUTER	24,829	25,000	49,829	3,000	45,000	-	48,000	1,829
AMC SECURITY	22,967	25,000	47,967	20,000	25,000	-	45,000	2,967
IDIAM	6,125	10,000	16,125	-	15,000	-	15,000	1,125
LAW ENFORCEMENT TRUST	33,740	12,000	45,740	-	45,000	-	45,000	740
MOTOR VEHICLE LICENSE	15,351	37,500	52,851	-	40,000	-	40,000	12,851
MARINA	6,430	12,000	18,430	-	12,000	-	12,000	6,430
RECYCLING GRANT	60,935	-	60,935	-	-	-	-	60,935
POLICE GRANTS	10,000	20,000	30,000	21,000	7,500	-	28,500	1,500
FIRE GRANTS	1,500	15,000	16,500	-	15,000	-	15,000	1,500
HOUSING DEPT-CDBG	95,638	150,000	245,638	-	200,000	-	200,000	45,638
CODE ENFORCE	166,980	250,000	416,980	250,000	95,000	-	345,000	71,980
<b>TOTAL SPECIAL REVENUE</b>	<b>646,863</b>	<b>1,964,500</b>	<b>2,611,363</b>	<b>906,328</b>	<b>1,410,224</b>	<b>-</b>	<b>2,316,552</b>	<b>294,811</b>
<b><u>DEBT SERVICE FUNDS</u></b>								
VOTED BOND DEBT	55,484	10,200	65,684	-	900	9,800	10,700	54,984
NON VOTED DEBT	-	-	-	-	-	-	-	-
ERIP	1,517	270,000	271,517	-	1,517	260,000	261,517	10,000
<b>TOTAL DEBT SERVICE</b>	<b>57,001</b>	<b>280,200</b>	<b>337,201</b>	<b>-</b>	<b>2,417</b>	<b>269,800</b>	<b>272,217</b>	<b>64,984</b>



<u>FUND TYPE</u>	<u>ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2018</u>	<u>BUDGET YEAR OTHER SOURCES REVENUE</u>	<u>TOTAL AVAIL FOR EXPENSE</u>	<u>BUDGET YEAR EXPENDITURE &amp; ENCUMBERANCE</u>				<u>ESTIMATED UNENCUMBER BAL 12-31-2018</u>
				<u>PERSONAL SERVICES</u>	<u>OTHER</u>	<u>DEBT</u>	<u>TOTAL</u>	
<b><u>CAPITAL PROJECT</u></b>								
COURT SPECIAL PROJECTS	93,541	75,000	168,541	-	100,000	-	100,000	68,541
<b>TOTAL CAPITAL PROJECT</b>	<b>93,541</b>	<b>75,000</b>	<b>168,541</b>	<b>-</b>	<b>100,000</b>	<b>0.00</b>	<b>100,000.00</b>	<b>68,541</b>
<b><u>SPECIAL ASSESSMENT</u></b>								
MAIN AVE DEBT	-	-	-	-	-	-	-	-
MAREDDY ESTATES	-	-	-	-	-	-	-	-
<b>TOTAL SPECIAL ASSESSMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>ENTERPRISE FUND</u></b>								
SANITATION	100,000	2,002,000	2,102,000	1,141,190	857,975	-	1,999,165	102,835
WASTEWATER	72,370	3,346,000	3,418,370	1,538,412	1,772,485	-	3,310,897	107,473
WPC CAPITAL	237,194	2,295,000	2,532,194	-	1,801,000	485,000	2,286,000	246,194
<b>TOTAL ENTERPRISE</b>	<b>409,564</b>	<b>7,643,000</b>	<b>8,052,564</b>	<b>2,679,602</b>	<b>4,431,460</b>	<b>485,000</b>	<b>7,596,062</b>	<b>456,502</b>
<b><u>INTERNAL SERVICE FUND</u></b>								
SELF INSURANCE	29,236	2,200,000	2,229,236	2,000,000	200,000	-	2,200,000	29,236
WORKERS COMP	419,303	250,000	669,303	230,000	20,000	-	250,000	419,303
<b>TOTAL INTERNAL SERVICE</b>	<b>448,539</b>	<b>2,450,000</b>	<b>2,898,539</b>	<b>2,230,000</b>	<b>220,000</b>	<b>-</b>	<b>2,450,000</b>	<b>448,539</b>
<b><u>TRUST &amp; AGENCY FUND</u></b>								
JEDD 1	50,000	50,000	100,000	-	47,500	-	47,500	52,500
JEDD 2	45,000	35,000	80,000	-	45,250	-	45,250	34,750
FIRE ESCROW	80,000	50,000	130,000	-	100,000	-	100,000	30,000
UNCLAIMED MONIES	25,000	3,000	28,000	-	5,000	-	5,000	23,000
LAW LIBRARY	-	40,000	40,000	-	40,000	-	40,000	-
STREET DEPOSITS	-	-	-	-	-	-	-	-
<b>TOTAL TRUST</b>	<b>200,000</b>	<b>178,000</b>	<b>378,000</b>	<b>-</b>	<b>237,750</b>	<b>-</b>	<b>237,750</b>	<b>140,250</b>

	<b><u>ESTIMATED COST OF IMPROVEMENT</u></b>	<b><u>AMOUNT BUDGETED IN 2017</u></b>
GENERAL FEES /REIMBURSMENTS	<u>35,000</u>	<u>35,000</u>
LANDS AND BUILDINGS	<u>-</u>	<u>-</u>
SIDEWALK PROGRAM	<u>20,000</u>	<u>20,000</u>
STORM BASINS	<u>30,000</u>	<u>30,000</u>
IT EQUIPMENT & SOFTWARE	<u>-</u>	<u>-</u>
COURT EQUIPMENT	<u>-</u>	<u>-</u>
MISC/OTHER	<u>50,000</u>	<u>50,000</u>
STREET IMPROVEMENTS	<u>415,000</u>	<u>415,000</u>
SANITATION EQUIPMENT	<u>-</u>	<u>-</u>
PW EQUIPMENT	<u>-</u>	<u>-</u>
FIRE DEPT EQUIPMENT	<u>-</u>	<u>-</u>
POLICE DEPT EQUIPMENT	<u>-</u>	<u>-</u>
DEBT SERVICE	<u>684,100</u>	<u>684,100</u>
<b>TOTAL PERMANENT IMPROVEMENT FUNDS</b>	<b><u>1,234,100</u></b>	<b><u>1,234,100</u></b>

<b>DEBT</b>	<b><u>AUTHORITY OUTSIDE 10 MILL LIMIT</u></b>	<b><u>DATE OF ISSUE</u></b>	<b><u>Maturity DATE</u></b>	<b><u>ORDINANCE NUMBER</u></b>	<b><u>RATE OF INTEREST</u></b>	<b><u>PRINCIPLE BALANCE 1/1/2018</u></b>	<b><u>PRINCIPLE AND INTEREST 2018</u></b>
<b>WITHIN THE 10 MILL LIMIT</b>							
NONE						0	0
<b>IN EXCESS OF THE 10 MILL LIMIT</b>							
NONE							
<b>TOTAL IN/OUT</b>						<u>0</u>	<u>0</u>
<b>PAID FROM OTHER SOURCES</b>							
<b>BONDS, LOANS &amp; NOTES</b>							
HARBOR HEIGHTS - OPWC	N/A	2000	7/12/1905	#1998-124	0.00%	24,456	9,782
EQ BASIN - MICHIGAN AVE - OPWC	N/A	2008	2028	#2006-108	0.00%	275,000	25,000
MORTON DRIVE SIPHON - OPWC	N/A	2008	2030	#2006-108	0.00%	128,561	9,183
WWTP CHEMICAL FEED BLD	N/A	2012	2032	#2011-124	0.00%	33,295	2,148
WEST HARBOR SEWER PHASE I	N/A	2014	2036	#2013-116	0.00%	97,758	5,586
WEST HARBOR SEWER PHASE II	N/A	2016	2036	#2013-147	0.00%	48,299	2,542
ERIP BAN	N/A	2014	2015	#2015-49	1.25%	260,000	260,000
STATE INFRASTRUCTURE BANK	N/A	2015	2030	#2014-103	2.97%	3,755,000	371,938
STATE INFRASTRUCTURE BANK	N/A	2014	2029	#2014-104	3.00%	913,392	88,167
OWDA #6869-Final Tanks 1	N/A	2015	2046	#2014-177	3.18%	897,649	61,451
WPCLF #7056 - UV & Eelectrical	N/A	2015	2036	#2015-12	1.50%	3,647,731	189,171
WPCLF # 7275 - Prmary Settling Tanks	N/A	2016	2037	#2015-12	0.69%	1,641,318	150,548
STATE INFRASTRUCTURE BANK	N/A	2015	2025	#2015-144	3.00%	311,060	44,024
<b>CAPITAL LEASES</b>							
POLICE CRUISERS 2	N/A	2014	2019	#2014-168	2.45%	50,230	26,042
VEHICLES 3-6	N/A	2015	2019	#2014-168	2.45%	109,693	153,929
<b>TOTAL FROM OTHER SOURCES</b>						<u>12,193,442</u>	<u>1,399,511</u>