

*FINAL*

# **CITY OF ASHTABULA, OHIO**

## **TAX BUDGET**

**YEAR 2017**

**FINAL**

**CITY OF ASHTABULA  
ASHTABULA COUNTY, OHIO**

July 15, 2016

The following budget year beginning January 1, 2017 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**

<b><u>FUNDS</u></b>	<b>BUDGET YEAR AMOUNT REQUESTED OF INSIDE/OUTSIDE</b>	<b>OUTSIDE 10 MILL <u>LIMIT</u></b>
<b><u>GOVERNMENTAL</u></b>		
GENERAL	851,203	799,089
PI FUND	386,033	386,033
<b><u>SPECIAL REVENUE</u></b>		
FIRE PENSION	250,922	
POLICE PENSION	250,922	
<b><u>OUTSIDE MILLAGE</u></b>		
SENIOR LEVY	56,644	56,644
POLICE LEVY	482,541	482,541
<b>TOTAL ALL FUNDS</b>	<b>2,278,265</b>	<b>1,724,307</b>

	ACTUAL 2014	ACTUAL 2015	PROJECTED FINAL BUDGET 2016	PROJECTED 2017
<b>GENERAL FUND</b>				
<u>REVENUE</u>				
PROPERTY & OTHER TAXES	862,939	831,325	825,000	825,000
MUNICIPAL INCOME TAXES	6,055,650	5,918,648	5,949,000	5,949,000
CHARGE FOR SERVICES	635,912	445,584	364,300	375,000
LICENSES & PERMITS	48,542	57,493	45,692	50,000
FINES & FORFEITURES	443,630	464,820	460,000	460,000
INTERGOVERNMENTAL	855,501	851,886	843,200	840,000
INTEREST EARNED	33	122	400	100
OTHER INCOME	459,584	518,862	469,500	475,000
TRANSFERS IN	125,434	82,400	153,900	57,500
<b>TOTAL GEN FUND REV</b>	<b>9,487,225</b>	<b>9,171,140</b>	<b>9,110,992</b>	<b>9,031,600</b>
<u>EXPENDITURES</u>				
<b>Police</b>				
PERSONAL SERVICES	2,401,090	2,426,593	2,254,090	2,287,901
OTHER	276,673	262,857	288,273	246,387
<b>Fire</b>				
PERSONAL SERVICES	1,759,348	1,649,440	1,615,777	1,640,014
OTHER	103,483	125,302	132,010	130,059
<b>TOTAL SECURITY OF P &amp; P</b>	<b>4,540,594</b>	<b>4,464,192</b>	<b>4,290,150</b>	<b>4,304,361</b>
<b>Legislative</b>				
PERSONAL SERVICES	54,172	56,037	55,577	56,411
OTHER	6,367	2,111	5,040	4,308
<b>Administration</b>				
PERSONAL SERVICES	109,501	114,435	103,852	105,410
OTHER	879	1,209	1,800	1,538
<b>Finance</b>				
PERSONAL SERVICES	351,363	303,756	238,601	242,180
OTHER	55,773	38,992	64,300	54,957

	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>PROJECTED FINAL BUDGET 2016</b>	<b>PROJECTED 2017</b>
<b>Solicitor</b>				
PERSONAL SERVICES	191,702	198,466	221,272	224,591
OTHER	2,418	4,071	4,500	3,846
<b>Motor Maintenance</b>				
PERSONAL SERVICES	109,801	113,738	116,319	118,064
OTHER	2,670	2,581	5,500	4,701
<b>Planning &amp; Community Development</b>				
PERSONAL SERVICES	86,867	84,079	111,190	112,858
OTHER	4,102	3,708	4,850	4,145
<b>General Government Services</b>				
PERSONAL SERVICES	32,368	24,391	27,000	27,405
OTHER	968,525	584,297	688,200	588,205
<b>Lands &amp; Buildings</b>				
PERSONAL SERVICES	111,031	109,874	112,832	114,524
OTHER	326,993	346,388	335,750	286,966
<b>Municipal Court &amp; Probation</b>				
PERSONAL SERVICES	721,997	730,845	722,015	732,845
OTHER	68,875	52,087	65,000	55,556
<b>TOTAL GENERAL GOV.</b>	<b>3,205,404</b>	<b>2,771,065</b>	<b>2,883,598</b>	<b>2,738,510</b>
<b>Public Health</b>				
PERSONAL SERVICES	170,644	191,481	196,450	199,397
OTHER	47,235	57,198	54,700	46,752
<b>TOTAL PUBLIC HEALTH</b>	<b>217,879</b>	<b>248,679</b>	<b>251,150</b>	<b>246,149</b>
TRANSFER OUT - SPEC REVENUE	276,110	558,298	503,183	443,183
TRANSFER OUT - INTERNAL SERVICE	1,247,500	1,109,059	1,146,266	1,160,000
TRANSFER OUT - DEBT SERVICE	70,000	72,280	77,300	75,000
<b>TOTAL TRANSFERS OUT</b>	<b>1,593,610</b>	<b>1,739,637</b>	<b>1,726,749</b>	<b>1,678,183</b>
<b>TOTAL GENERAL FUND EXP</b>	<b>9,557,487</b>	<b>9,223,573</b>	<b>9,151,647</b>	<b>8,967,203</b>

	ACTUAL 2014	ACTUAL 2015	PROJECTED FINAL BUDGET 2016	PROJECTED 2017
<b>General Fund</b>				
REVENUE VS EXPENDITURE	(70,262)	(52,433)	(40,655)	64,397
BEGINNING CASH BALANCE	367,681	297,419	166,401	125,746
ENDING CASH BALANCE	297,419	244,986	125,746	190,143
ESTIMATED ENCUMBRANCES	2,507	78,585	15,000	15,000
<b>GENERAL FUND ENDING UNENCUM CASH BALANCE</b>	<b>294,912</b>	<b>166,401</b>	<b>110,746</b>	<b>175,143</b>
<b>CAPITAL PROJECTS</b>				
<b>Permanent Improvement Fund</b>				
<u>REVENUE</u>				
PROPERTY TAX	366,349	350,400	370,000	370,000
INTERGOVERNMENTAL	299,124	1,116,375	41,000	
INCOME TAX	669,032	654,078	657,667	650,000
MISC	8,059	11,461		
LOAN/BOND PROCEEDS	1,182,476	3,583,038	300,000	-
<b>TOTAL PI FUND REV</b>	<b>2,525,040</b>	<b>5,715,352</b>	<b>1,368,667</b>	<b>1,020,000</b>
<u>EXPENDITURES</u>				
EQUIPMENT/IMPROVEMENTS	2,371,863	5,167,033	1,030,000	345,000
OTHER	242,805	29,392	44,500	30,000
DEBT		271,977	284,911	490,665
DEBT_INTEREST		17,431	14,875	150,735
TRANS OUT	81,999			-
<b>TOTAL PI FUND EXP</b>	<b>2,696,667</b>	<b>5,485,833</b>	<b>1,374,286</b>	<b>1,016,400</b>
REVENUE VS EXPENDITURE	(171,627)	229,519	(5,619)	3,600
BEGINNING CASH BALANCE	1,559,890	1,388,263	1,617,782	1,612,163
ENDING CASH BALANCE	1,388,263	1,617,782	1,612,163	1,615,763
ESTIMATED ENCUMBRANCES	431,001	431,001	50,000	150,000
<b>ENDING UNENCUM CASH BALANCE</b>	<b>957,262</b>	<b>1,186,781</b>	<b>1,562,163</b>	<b>1,465,763</b>

	ACTUAL 2014	ACTUAL 2015	PROJECTED FINAL BUDGET 2016	PROJECTED 2017
<b>SPECIAL REVENUE</b>				
<b>Fire Pension Fund</b>				
<b>REVENUE</b>				
PROPERTY TAX & OTHER TAXES	247,124	232,101	232,000	232,000
INTERGOVERNMENTAL	36,359	34,543	36,980	36,980
TRANS IN GENERAL FUND	60,750	86,641	99,883	98,407
<b>TOTAL FIRE PENSION REV</b>	<b>344,233</b>	<b>353,285</b>	<b>368,863</b>	<b>367,387</b>
<b>EXPENDITURES</b>				
PERSONAL SERVICES	394,656	354,253	358,906	358,906
OTHER		5,569	3,500	
<b>TOTAL FIRE PENSION EXP</b>	<b>394,656</b>	<b>354,253</b>	<b>362,406</b>	<b>358,906</b>
REVENUE VS EXPENDITURE	(50,423)	(968)	6,457	8,481
BEGINNING CASH BALANCE	57,193	6,770	5,802	12,259
ENDING CASH BALANCE	6,770	5,802	12,259	20,740
ESTIMATED ENCUMBRANCES	-	-	-	-
<b>ENDING UNENCUM CASH BALANCE</b>	<b>6,770</b>	<b>5,802</b>	<b>12,259</b>	<b>20,740</b>
<b>Police Pension Fund</b>				
<b>REVENUE</b>				
PROPERTY TAX & OTHER TAXES	247,124	232,101	232,000	232,000
INTERGOVERNMENTAL	36,359	34,543	36,980	36,980
TRANS IN	87,860	119,155	131,799	131,799
<b>TOTAL POLICE PENSION REV</b>	<b>371,343</b>	<b>385,799</b>	<b>400,779</b>	<b>400,779</b>
<b>EXPENDITURES</b>				
PERSONAL SERVICES	403,216	381,420	387,178	387,178
OTHER		5,569	3,500	
<b>TOTAL POLICE PENSION EXP</b>	<b>403,216</b>	<b>381,420</b>	<b>390,678</b>	<b>387,178</b>
REVENUE VS EXPENDITURE	(31,873)	4,379	13,601	13,601
BEGINNING CASH BALANCE	33,143	1,270	5,649	19,250
ENDING CASH BALANCE	1,270	5,649	19,250	32,851
ESTIMATED ENCUMBRANCES	-	-	-	-
<b>ENDING UNENCUM CASH BALANCE</b>	<b>1,270</b>	<b>5,649</b>	<b>19,250</b>	<b>32,851</b>

	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>PROJECTED FINAL BUDGET 2016</b>	<b>PROJECTED 2017</b>
<b>Police Levy Fund</b>				
<b><u>REVENUE</u></b>				
PROPERTY TAX & OTHER TAXES	-	485,874	486,303	486,303
INTERGOVERNMENTAL	-	14,527	-	-
<b>TOTAL POLICE LEVY REV</b>	<b>-</b>	<b>500,401</b>	<b>486,303</b>	<b>486,303</b>
<b><u>EXPENDITURES</u></b>				
PERSONAL SERVICES	-	258,086	495,945	495,945
OTHER	-	-	15,000	15,000
<b>TOTAL POLICE LEVY EXP</b>	<b>-</b>	<b>258,086</b>	<b>510,945</b>	<b>510,945</b>
REVENUE VS EXPENDITURE	-	242,315	(9,642)	(24,642)
BEGINNING CASH BALANCE	-	-	242,315	232,673
ENDING CASH BALANCE	-	242,315	232,673	208,031
ESTIMATED ENCUMBRANCES	-	-	-	-
<b>ENDING UNENCUM CASH BALANCE</b>	<b>-</b>	<b>242,315</b>	<b>232,673</b>	<b>208,031</b>

<u>FUND TYPE</u>	<u>ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2017</u>	<u>BUDGET YEAR OTHER SOURCES REVENUE</u>	<u>TOTAL AVAIL FOR EXPENSE</u>	<u>BUDGET YEAR EXPENDITURE &amp; ENCUMBERANC</u>				<u>ESTIMATED UNENCUMBER BAL 12-31-2017</u>
				<u>PERSONAL SERVICES</u>	<u>OTHER</u>	<u>DEBT</u>	<u>TOTAL</u>	
<b><u>SPECIAL REVENUE</u></b>								
TRAILER PARKS	2,272		2,272	-	450	-	450	1,822
TRAILER CAMPS	155		155	-	-	-	-	155
PARKING DECK	6,000		6,000	-	1,500	-	1,500	4,500
STREET LIGHT ASSESSEMENTS	-	465,000	465,000	-	465,000	-	465,000	-
FOOD SERVICE	3,000	55,000	58,000	50,500	7,000	-	57,500	500
STREET CONSTRUCTION- PW	22,500	685,000	707,500	557,800	140,000	-	697,800	9,700
STATE HIGHWAY	20,500	50,000	70,500	-	50,000	-	50,000	20,500
PUBLIC NURSING	10,000	29,000	39,000	7,000	29,000	-	36,000	3,000
AUTO LICENSE	31,000	135,000	166,000	-	150,000	-	150,000	16,000
INDIGENT ALCOHOL TREAT	45,000	15,000	60,000	-	15,000	-	15,000	45,000
MUN PROBATION	26,300	53,000	79,300	-	45,000	-	45,000	34,300
AMC COMPUTER	20,000	20,000	40,000	-	-	-	-	40,000
AMC SECURITY	20,000	20,000	40,000	-	-	-	-	40,000
IDIAM	3,600	3,600	7,200	-	-	-	-	7,200
LAW ENFORCEMENT TRUST	15,000	12,000	27,000	-	27,000	-	27,000	-
MOTOR VEHICLE LICENSE	19,500	37,500	57,000	-	40,000	-	40,000	17,000
PARKS & REC	3,900	28,500	32,400	-	30,000	-	30,000	2,400
MARINA	6,400	12,000	18,400	-	12,000	-	12,000	6,400
RECYCLING GRANT	60,035	-	60,035	-	-	-	-	60,035
POLICE GRANTS	-	65,000	65,000	50,000	15,000	-	65,000	-
FIRE GRANTS	-	15,000	15,000	-	15,000	-	15,000	-
HOUSING DEPT-CDBG	105,652	50,000	155,652	-	50,000	-	50,000	105,652
CODE ENFORCE	120,000	230,000	350,000	205,000	95,000	-	300,000	50,000
<b>TOTAL SPECIAL REVENUE</b>	<b>540,814</b>	<b>1,980,600</b>	<b>2,521,414</b>	<b>870,300</b>	<b>1,186,950</b>	<b>-</b>	<b>2,057,250</b>	<b>464,164</b>
<b><u>DEBT SERVICE FUNDS</u></b>								
VOTED BOND DEBT	35,500	10,200	45,700	-	900	9,800	10,700	35,000
NON VOTED DEBT	15,446	-	15,446	-	-	-	-	15,446
ERIP	2,000	415,000	417,000	-	-	415,000	415,000	2,000
<b>TOTAL DEBT SERVICE</b>	<b>52,946</b>	<b>425,200</b>	<b>478,146</b>	<b>-</b>	<b>900</b>	<b>424,800</b>	<b>425,700</b>	<b>52,446</b>



<u>FUND TYPE</u>	<u>ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2017</u>	<u>BUDGET YEAR OTHER SOURCES REVENUE</u>	<u>TOTAL AVAIL FOR EXPENSE</u>	<u>BUDGET YEAR EXPENDITURE &amp; ENCUMBERANC</u>				<u>ESTIMATED UNENCUMBER BAL 12-31-2017</u>
				<u>PERSONAL SERVICES</u>	<u>OTHER</u>	<u>DEBT</u>	<u>TOTAL</u>	
<b><u>CAPITAL PROJECT</u></b>								
COURT SPECIAL PROJECTS	57,500	60,000	117,500	-	28,000	-	28,000	89,500
JUSTICE CENTER	3,311	-	3,311	-	-	-	-	3,311
<b>TOTAL CAPITAL PROJECT</b>	<b>60,811</b>	<b>60,000</b>	<b>120,811</b>	<b>-</b>	<b>28,000</b>	<b>0.00</b>	<b>28,000.00</b>	<b>92,811</b>
<b><u>SPECIAL ASSESSMENT</u></b>								
MAIN AVE DEBT	252	-	252	-	-	-	-	252
MAREDDY ESTATES	1,197	-	1,197	-	-	-	-	1,197
<b>TOTAL SPECIAL ASSESSMENT</b>	<b>1,449</b>	<b>-</b>	<b>1,449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,449</b>
<b><u>ENTERPRISE FUND</u></b>								
SANITATION	160,000	1,900,000	2,060,000	860,000	1,110,000	-	1,970,000	90,000
WASTEWATER	84,000	3,211,700	3,295,700	1,300,000	1,975,000	-	3,275,000	20,700
WPC CAPITAL	145,000	2,280,000	2,425,000	-	1,675,000	700,000	2,375,000	50,000
<b>TOTAL ENTERPRISE</b>	<b>389,000</b>	<b>7,391,700</b>	<b>7,780,700</b>	<b>2,160,000</b>	<b>4,760,000</b>	<b>700,000</b>	<b>7,620,000</b>	<b>160,700</b>
<b><u>INTERNAL SERVICE FUND</u></b>								
SELF INSURANCE	45,000	2,000,000	2,045,000	1,800,000	225,000	-	2,025,000	20,000
WORKERS COMP	250,000	250,000	500,000	250,000	20,000	-	270,000	230,000
<b>TOTAL INTERNAL SERVICE</b>	<b>295,000</b>	<b>2,250,000</b>	<b>2,545,000</b>	<b>2,050,000</b>	<b>245,000</b>	<b>-</b>	<b>2,295,000</b>	<b>250,000</b>
<b><u>TRUST &amp; AGENCY FUND</u></b>								
JEDD 1	10,000	25,000	35,000	-	30,000	-	30,000	5,000
JEDD 2	10,000	25,000	35,000	-	30,000	-	-	35,000
FIRE ESCROW	58,532	10,000	68,532	-	10,000	-	10,000	58,532
UNCLAIMED MONIES	20,100	3,000	23,100	-	5,000	-	5,000	18,100
LAW LIBRARY	-	40,000	40,000	-	40,000	-	40,000	-
STREET DEPOSITS	555	-	555	-	555	-	555	-
<b>TOTAL TRUST</b>	<b>99,187</b>	<b>103,000</b>	<b>202,187</b>	<b>-</b>	<b>115,555</b>	<b>-</b>	<b>85,555</b>	<b>116,632</b>

	<b><u>ESTIMATED COST OF IMPROVEMENT</u></b>	<b><u>AMOUNT BUDGETED IN 2017</u></b>
GENERAL FEES /REIMBURSMENTS	<u>30,000</u>	<u>30,000</u>
LANDS AND BUILDINGS	<u>20,000</u>	<u>20,000</u>
SIDEWALK PROGRAM	<u>20,000</u>	<u>20,000</u>
STORM BASINS	<u>20,000</u>	<u>20,000</u>
IT EQUIPMENT & SOFTWARE	<u>55,000</u>	<u>55,000</u>
COURT EQUIPMENT		<u>-</u>
MISC/OTHER	<u>150,000</u>	<u>150,000</u>
STREET IMPROVEMENTS	<u>-</u>	<u>-</u>
SANITATION EQUIPMENT	<u>20,000</u>	<u>20,000</u>
PW EQUIPMENT	<u>20,000</u>	<u>20,000</u>
FIRE DEPT EQUIPMENT	<u>20,000</u>	<u>20,000</u>
POLICE DEPT EQUIPMENT	<u>20,000</u>	<u>20,000</u>
DEBT SERVICE	<u>-</u>	<u>641,400</u>
<b>TOTAL PERMANENT IMPROVEMENT FUNDS</b>	<b><u>375,000</u></b>	<b><u>1,016,400</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 1/1/2017</u></b>	<b><u>PRINCIPLE AND INTEREST 2017</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	2019	#1998-124	0.00%	34,238	9,782
EQ BASIN - MICHIGAN AVE - OPWC	N/A	2008	2028	#2006-108	0.00%	300,000	25,000
MORTON DRIVE SIPHON - OPWC	N/A	2008	2030	#2006-108	0.00%	137,745	9,183
WWTP CHEMICAL FEED BLD	N/A	2012	2032	#2011-124	0.00%	35,444	2,148
WEST HARBOR SEWER PHASE I	N/A	2014	TBD	#2013-116	0.00%	103,345	5,586
ERIP BAN	N/A	2014	2015	#2015-49	1.25%	410,000	418,000
STATE INFRASTRUCTURE BANK	N/A	2015	2030	#2014-103	3.90%	3,985,438	370,043
STATE INFRASTRUCTURE BANK	N/A	2014	2029	#2014-104	3.00%	942,000	88,167
OWDA #6869-Final Tanks 1	N/A	2015	2046	#2014-177	3.18%	1,181,755	61,451
WPCLF #7056 - UV & Eelctrical	N/A	2015	2036	#2015-12	1.50%	2,809,847	81,570
WPCLF # 7275 - Prmary Settling Tanks	N/A	2016	2037	#2015-12	0.69%	2,807,779	75,271
STATE INFRASTRUCTURE BANK	N/A	2015	2025	#2015-144	3.00%	302,000	-
<b>CAPITAL LEASES</b>							
PW EQUIPMENT	N/A	2013	2017	#2013-127	1.80%	108,753	108,753
POLICE CRUISERS 2	N/A	2014	2019	#2014-168	2.45%	76,271	26,680
VEHICLES 3-6	N/A	2015	2019	#2014-168	2.45%	142,771	47,801
<b>TOTAL FROM OTHER SOURCES</b>						<u>13,377,387</u>	<u>1,329,435</u>