

Summary

Based on a summary of recent financial audits, the county government and the 37 cities, villages and townships in Ashtabula County local government spent over \$150 million on public services, or more than \$1,500 per capita. Municipal government revenues and expenses for local governments were about \$66 million or about \$670 per capita. Property and other local taxes and municipal income taxes represented half of all municipal revenues. Public safety (32%) and general government (18%) together were half of all expenditures. The county government in Ashtabula County had total revenues of over \$92 million, about \$940 per capita. Property taxes (17%) and sales taxes (12%) were almost 40% of total revenue. Human services (33%) and health expenditures (20%) represented over half of the county's budget.

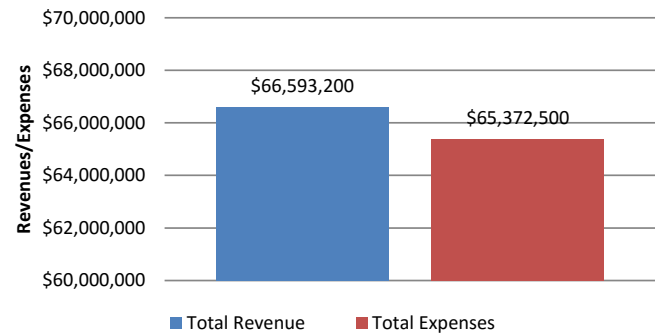
Total Local Governments (37 Cities, Villages & Townships)

Ashtabula County Local Governments: Revenue & Expenses By Type

	Total 37 Local Govts	% of Total
REVENUE		
Charges for Services	\$12,046,400	18%
Oper. Grants & Contrib.	\$3,461,700	5%
Cap. Grants & Contrib.	\$2,054,800	3%
Intergovernmental	\$10,535,500	16%
Property & Other Local Taxes	\$18,609,300	28%
Municipal Income Tax	\$14,818,500	22%
Other Revenues	\$5,066,900	8%
Total Revenue	\$66,593,200	100%
EXPENSES		
General Government	\$11,825,400	18%
Public Safety	\$20,921,700	32%
Other Expenses	\$25,406,100	39%
Capital Outlay	\$4,697,500	7%
Debt Service: Principal	\$1,903,500	3%
Debt Service: Interest	\$618,400	1%
Total Expenses	\$65,372,500	100%
Rev. Over (Under) Exp.	\$1,220,700	
Total Other Fin. Sources	\$1,842,500	
Net Chg in Govt Fund Cash Bal.	\$3,063,200	
Fund Cash Balances, Jan 1	\$89,466,200	
Fund Cash Balances, Dec 31	\$92,529,400	
POPULATION (2015)		
	98,632	
PER CAPITA SUMMARY		
Total Revenue	\$675	
Property + Income Taxes	\$339	
Total Expenses	\$663	
General Govt Expense	\$120	
Public Safety Expense	\$212	

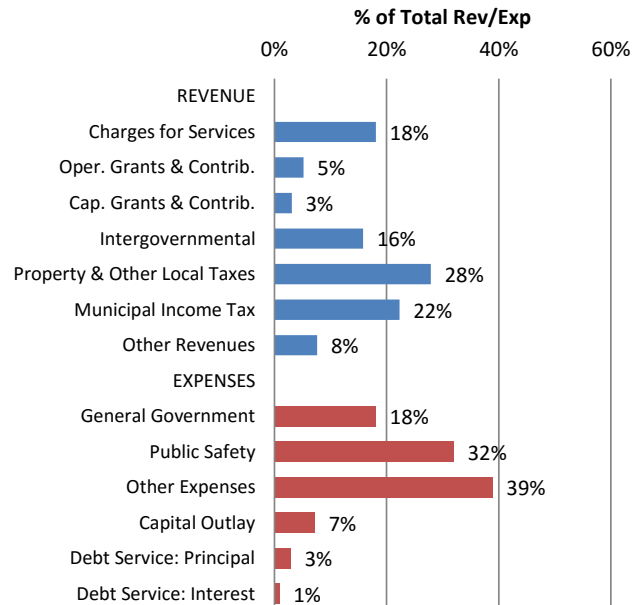
Source: Composite profile is based on a summary of financial audits available at state auditor's office for 37 cities, villages and townships in Ashtabula County. Due to changes in local audit procedures and delays in audit processing, sample audits may not be fully representative of current revenue and expenses for individual governments. Population is 2015 estimate by US Census Bureau.

Total Revenues & Expenses of 37 Local Governments Were Over \$65 Million



Source: Summary of financial audits available at Ohio Auditors' office for 37 local governments in Ashtabula Co. See appendices for more information.

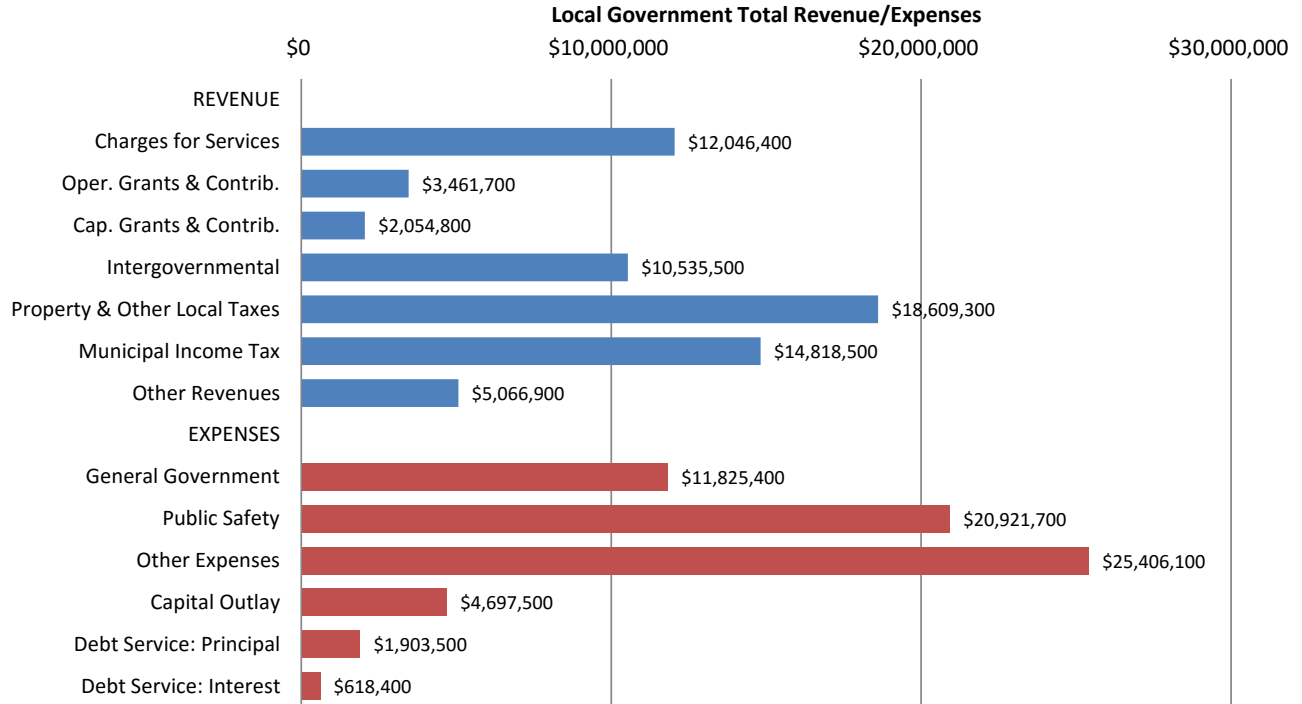
Local Governments Total Revenue & Expenses By Type



Source: Summary of financial audits available at Ohio Auditor's office for 37 local governments in Ashtabula Co. See appendices for more information.

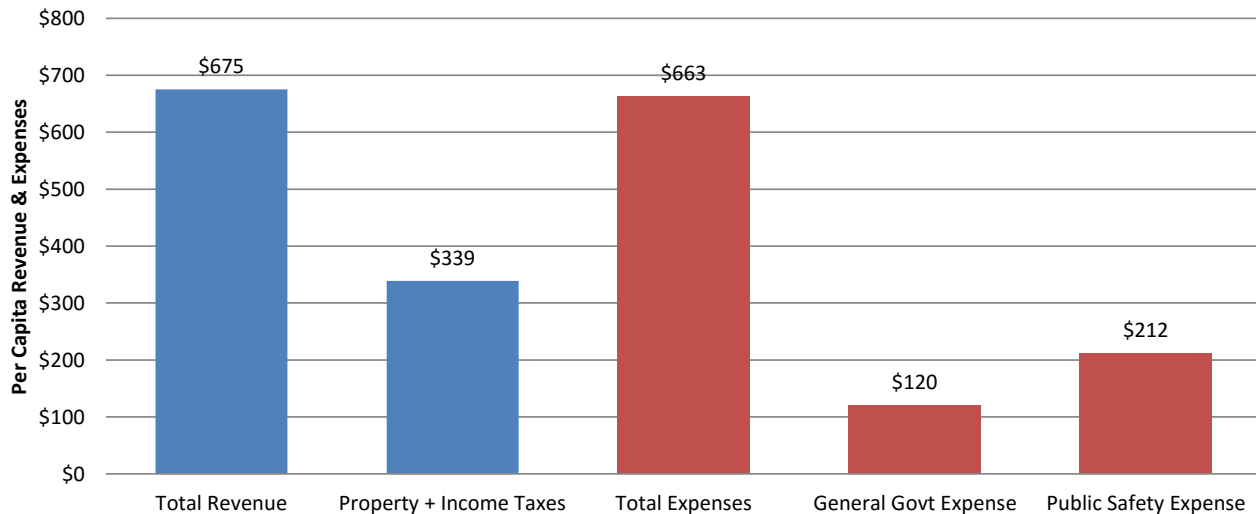
Note: Financial audits from each large municipality are sent to the state auditor's office, reviewed and posted on the auditor's website. In recent years, many smaller townships have opted for a less expensive review of "agreed upon procedures" and financial audits are not regularly posted to the auditor's website. As a result, recent financial reports are not available for smaller townships. For individual audits and more information, see the state auditor's website and local governments.

Local Governments Total Revenue & Expenses By Type



Source: Summary of financial audits available at Ohio Auditor's office for 37 local governments in Ashtabula County. See appendices for more information..

Local Government Per Capita Revenue & Expenses



Source: Summary of financial audits available at Ohio Auditor's office for 37 local governments in Ashtabula County. Population is 2015 Ashtabula County estimate by US Census Bureau

County Government

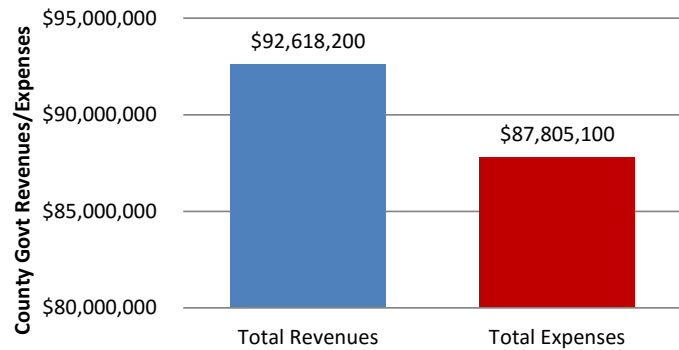
Ashtabula County government had total revenues of over \$92 million, about \$940 per capita. At \$36 million, Operating Grants & Contributions were nearly 40% of all revenues. Other large revenue categories were Charges for Services (21%), Property Taxes (17%) and Sales Taxes (12%). Total expenses were \$87 million. Human services (38%) and health (18%) accounted for half of the county's budget. General government (16%) and public safety (10%) were also large expense categories.

County Government Revenue & Expenses

	2015 Changes in Net Position	% of Total
REVENUES		
Charges for Services	\$19,140,600	21%
Oper Grants & Contributions	\$36,102,500	39%
Capital Grants & Contributions	\$996,400	1%
Property Taxes	\$15,946,000	17%
Sales Taxes	\$10,853,000	12%
Grants & Entitlements	\$4,931,900	5%
Other Revenues	\$4,647,800	5%
Total Revenues	\$92,618,200	100%
EXPENSES		
General Government	\$15,633,700	18%
Public Safety	\$10,588,200	12%
Health	\$17,670,400	20%
Human Services	\$28,915,100	33%
Public Works	\$6,738,600	8%
Sewer & Water	\$6,337,500	7%
Conserv, Rec & Geneva Lodge	\$1,298,600	2%
Capital Outlays	\$0	0%
Debt Svc: Principal	\$0	0%
Debt Svc: Interest & charges	\$622,900	1%
Total Expenses	\$87,805,100	100%
Revenues Over (Under) Expenses	\$4,813,100	
Total Other Fin. Sources	\$0	
Net Change in Fund Balance	\$4,813,100	
Fund Balance Beginning of Year	\$170,604,300	
Fund Balance End of Year	\$175,417,400	
Population (2015)	\$98,632	
PER CAPITA SUMMARY		
Total Revenues	\$939	
Charges for Services	\$194	
Property Taxes	\$162	
Sales Taxes	\$110	
Total Expenses:	\$890	
General Government	\$159	
Public Safety	\$107	
Health	\$179	
Human Services	\$293	
Public Works	\$68	
Sewer & Water	\$64	

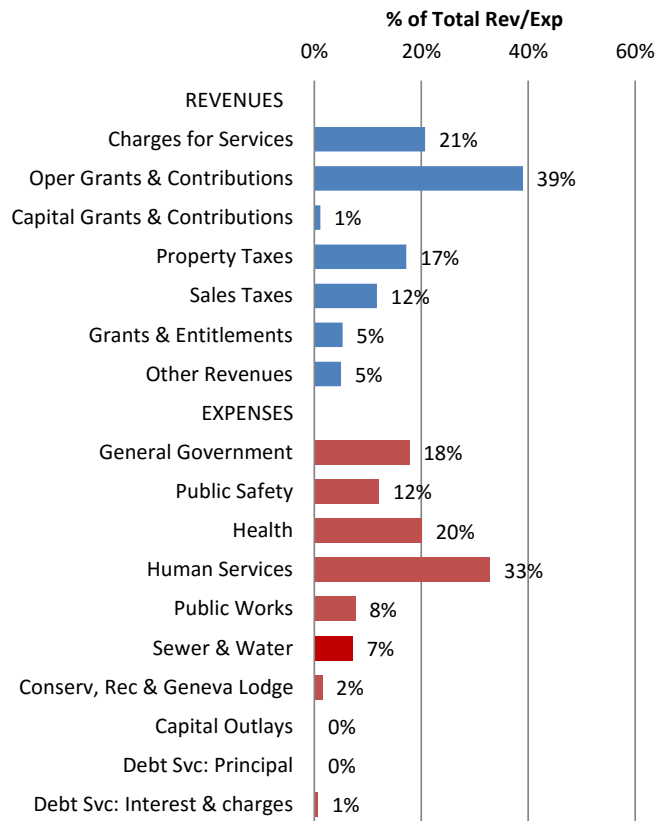
Source: Ashtabula County Financial Condition (2015) Management Discussion and Analysis, Changes in Net Position

County Government: Total Revenues of \$92 Million



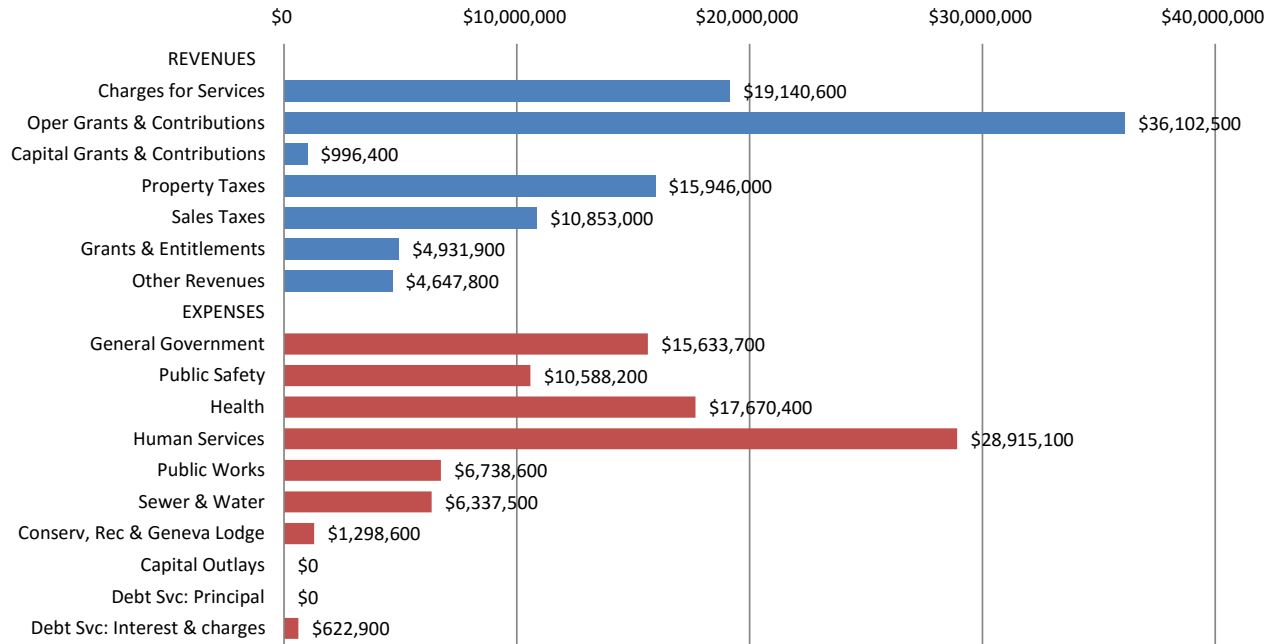
Source: Ashtabula County Financial Condition (2015)

County Government Revenue & Expenses As % of Total



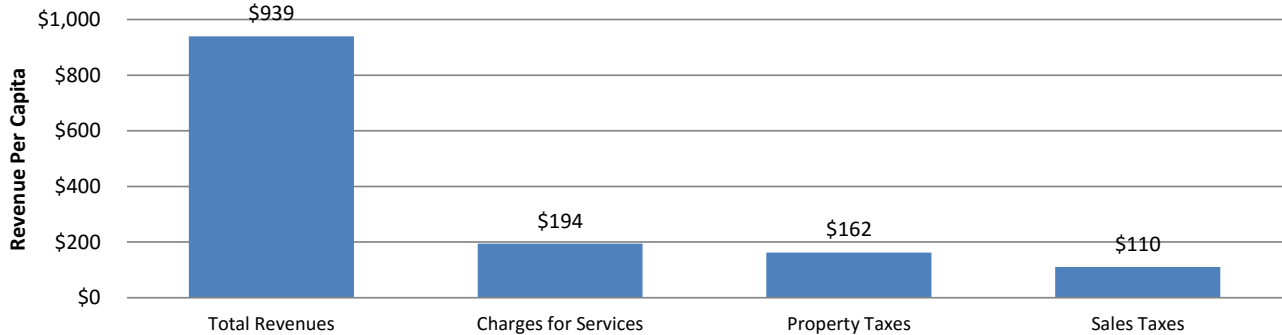
Source: Ashtabula County Financial Condition (2015)

County Government Revenue & Expenses By Type



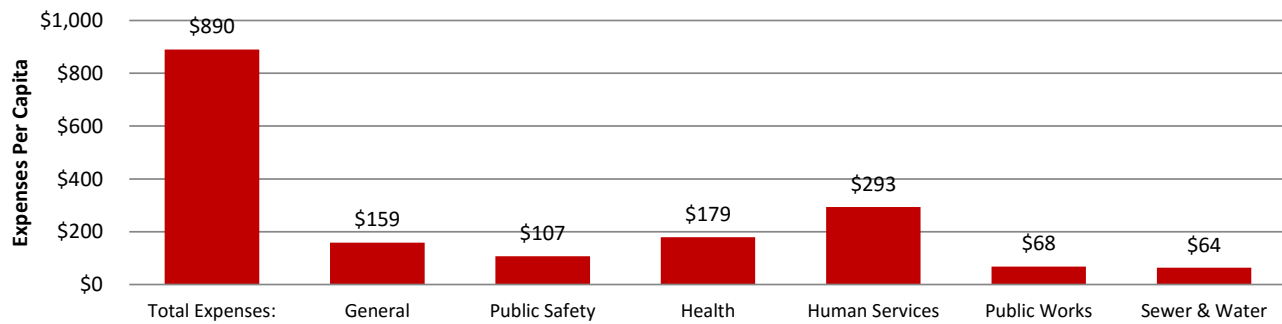
Source: Ashtabula County Financial Condition (2015)

County Government Per Capita Revenues By Type



Source: Ashtabula County Financial Condition (2015)

County Government Per Capita Expenses By Type



Source: Ashtabula County Financial Condition (2015)

Revenue & Expenses By Individual Cities, Villages & Township Governments

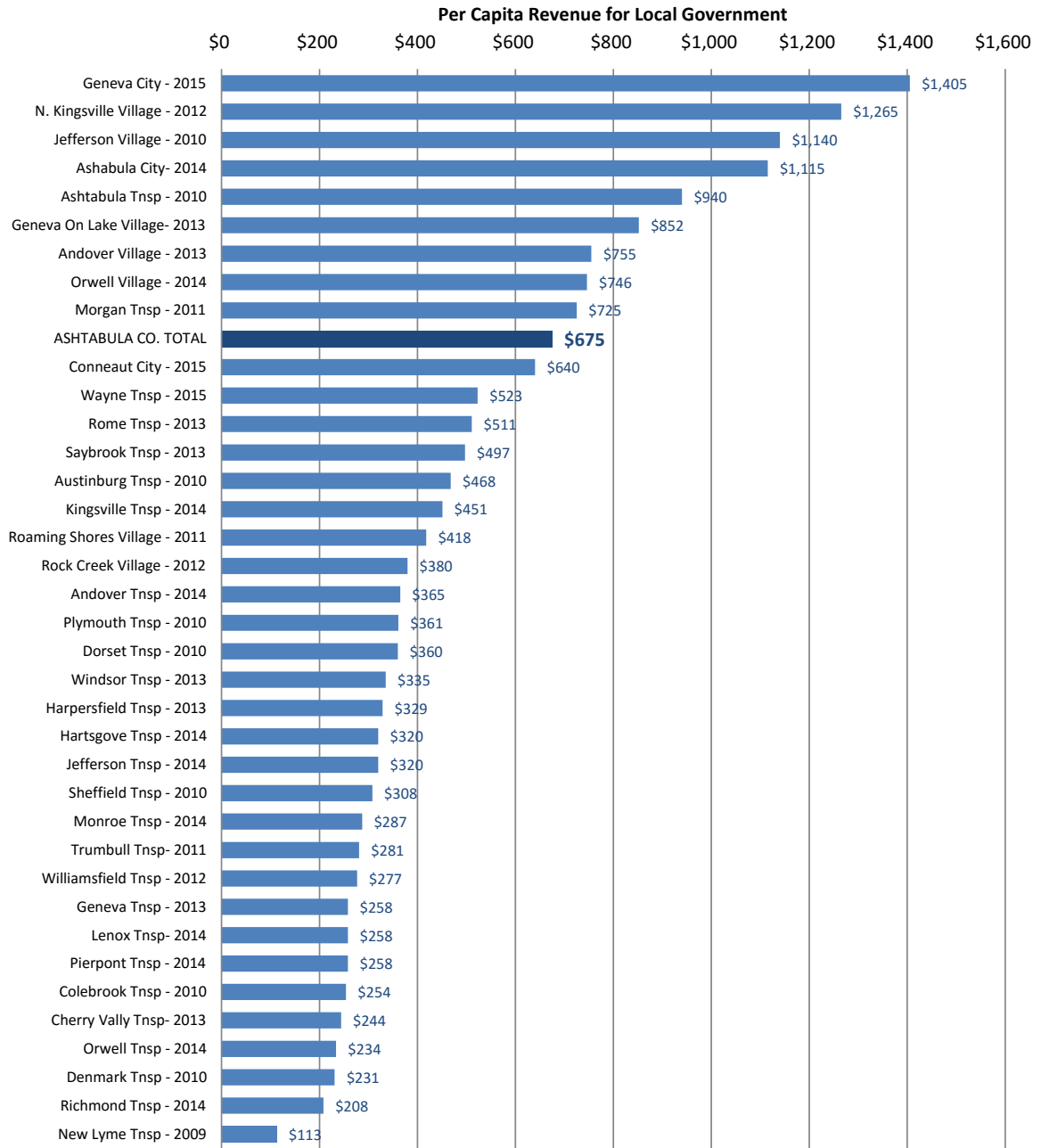
The five largest local governments in Ashtabula County (Ashtabula City, Geneva City, Conneaut City, Ashtabula Township and Jefferson Village) accounted for half of the county population, but for more than two-thirds of revenue and expenses of Ashtabula County's cities, villages and townships. The countywide average revenue and expenses per capita was about \$670 but per capita revenue and expenses varied widely for individual local governments.

Revenue & Expenses By Local Governments

Government	Total Revenue	Total Expenses	2015 Population	Revenue Per Capita	Expenses Per Capita
Geneva City - 2015	\$8,501,100	\$7,700,100	6,051	\$1,405	\$1,273
N. Kingsville Village - 2012	\$1,369,800	\$1,939,300	1,083	\$1,265	\$1,791
Jefferson Village - 2010	\$3,466,500	\$3,537,100	3,041	\$1,140	\$1,163
Ashtabula City- 2014	\$20,476,300	\$17,581,700	18,371	\$1,115	\$957
Ashtabula Tnsp - 2010	\$5,155,700	\$5,170,900	5,482	\$940	\$943
Geneva On Lake Village- 2013	\$1,034,000	\$1,013,100	1,214	\$852	\$835
Andover Village - 2013	\$845,400	\$804,000	1,119	\$755	\$718
Orwell Village - 2014	\$1,200,300	\$1,740,300	1,609	\$746	\$1,082
Morgan Tnsp - 2011	\$711,800	\$654,600	982	\$725	\$667
ASHTABULA CO. TOTAL	\$66,593,200	\$65,372,500	98,632	\$675	\$663
Conneaut City - 2015	\$8,130,900	\$8,859,100	12,712	\$640	\$697
Wayne Tnsp - 2015	\$316,000	\$183,700	604	\$523	\$304
Rome Tnsp - 2013	\$466,000	\$444,200	912	\$511	\$487
Saybrook Tnsp - 2013	\$2,914,700	\$2,890,600	5,861	\$497	\$493
Austinburg Tnsp - 2010	\$1,003,800	\$863,000	2,147	\$468	\$402
Kingsville Tnsp - 2014	\$776,100	\$619,400	1,720	\$451	\$360
Roaming Shores Village - 2011	\$617,400	\$907,800	1,477	\$418	\$615
Rock Creek Village - 2012	\$195,700	\$181,700	515	\$380	\$353
Andover Tnsp - 2014	\$568,100	\$593,100	1,558	\$365	\$381
Plymouth Tnsp - 2010	\$698,300	\$972,600	1,932	\$361	\$503
Dorset Tnsp - 2010	\$295,700	\$223,300	822	\$360	\$272
Windsor Tnsp - 2013	\$743,600	\$743,200	2,217	\$335	\$335
Harpersfield Tnsp - 2013	\$860,600	\$1,339,900	2,616	\$329	\$512
Hartsgove Tnsp - 2014	\$497,600	\$532,400	1,556	\$320	\$342
Jefferson Tnsp - 2014	\$665,800	\$676,200	2,079	\$320	\$325
Sheffield Tnsp - 2010	\$492,100	\$672,600	1,598	\$308	\$421
Monroe Tnsp - 2014	\$658,700	\$653,400	2,299	\$287	\$284
Trumbull Tnsp - 2011	\$386,600	\$428,000	1,374	\$281	\$311
Williamsfield Tnsp - 2012	\$438,500	\$341,000	1,584	\$277	\$215
Geneva Tnsp - 2013	\$905,300	\$1,031,800	3,510	\$258	\$294
Lenox Tnsp - 2014	\$363,000	\$369,900	1,405	\$258	\$263
Pierpont Tnsp - 2014	\$320,900	\$288,900	1,242	\$258	\$233
Colebrook Tnsp - 2010	\$243,100	\$234,000	958	\$254	\$244
Cherry Vally Tnsp- 2013	\$224,400	\$216,300	920	\$244	\$235
Orwell Tnsp - 2014	\$329,200	\$282,800	1,406	\$234	\$201
Denmark Tnsp - 2010	\$210,300	\$217,600	912	\$231	\$239
Richmond Tnsp - 2014	\$188,200	\$124,500	905	\$208	\$138
<u>New Lyme Tnsp - 2009</u>	<u>\$321,800</u>	<u>\$340,200</u>	<u>2,839</u>	<u>\$113</u>	<u>\$120</u>

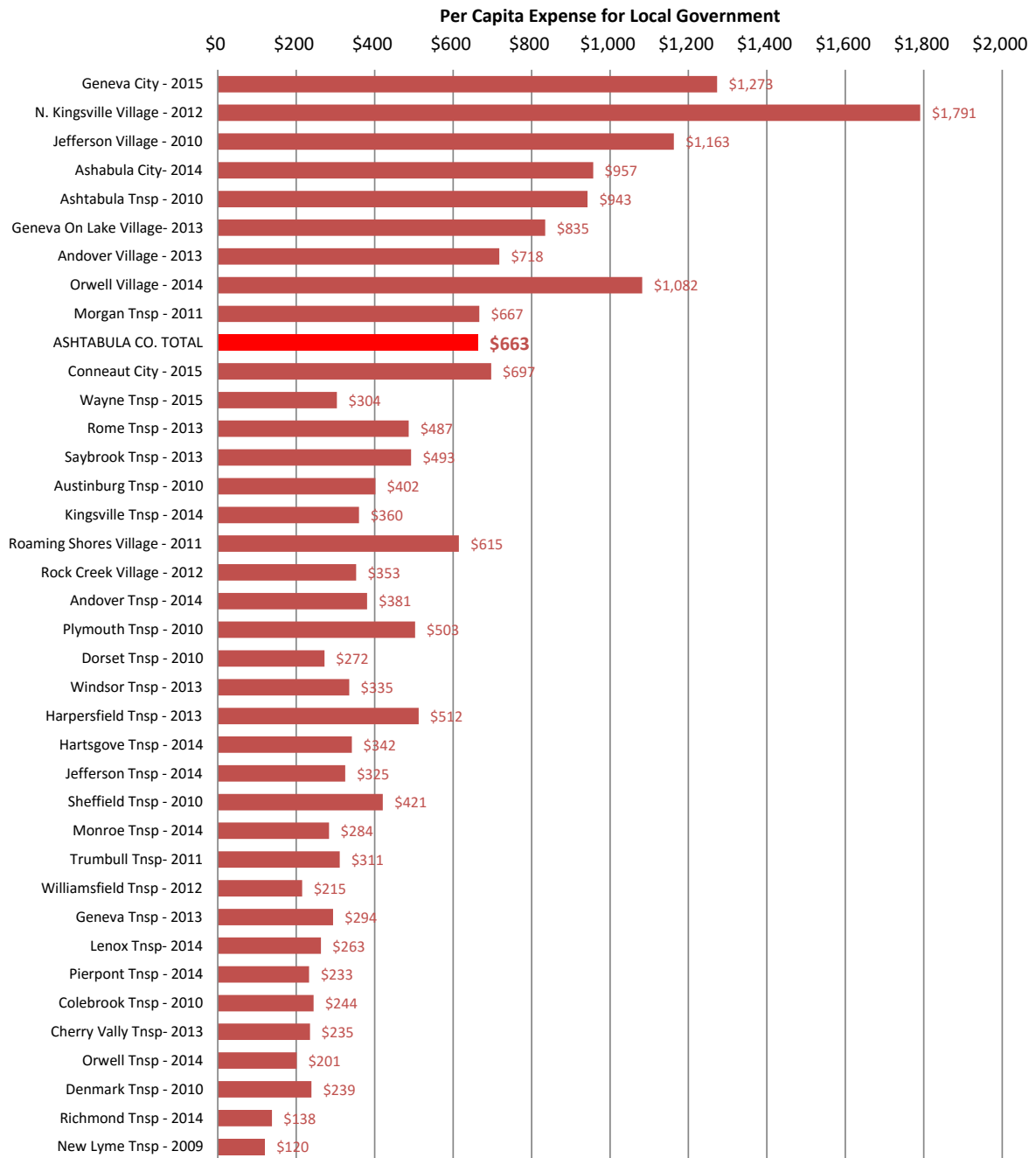
Source: Composite profile is based on a summary of financial audits available at Ohio Auditors office for 37 cities, villages and townships in Ashtabula County. Due to changes in local audit procedures and delays in audit processing, sample audits may not be fully representative of current revenue and expenses for individual governments.

Revenue Per Capita for Local Governments Average Per Capita Revenue Was \$675



Source: Summary of financial audits available at Ohio Auditor's office for 37 local governments in Ashtabula County. Audit date as shown.

Expenses Per Capita for Local Governments Average Per Capita Expense Was \$663



Source: Summary of financial audits available at Ohio Auditor's office for 37 local governments in Ashtabula County. Audit date as shown.

Summary Revenue Table for Local Cities, Villages & Townships

Ashtabula County Revenue By Local Government

Area	Charges for Services	Operating Grants & Contrib	Capital Grants & Contrib	Intergovernmental	Property & Other Local Taxes	Municipal Income Tax	Other Revenue	Total Revenue	Total Revenue Per Capita
Ashtabula Co. 37 Govt Total	12,046,400	3,461,700	2,054,800	10,535,500	18,609,300	14,818,500	5,066,900	66,593,200	675
Andover Tnsp - 2014	0	0	0	156,100	382,800	0	29,100	568,100	365
Andover Village - 2013	2,700	0	0	161,300	146,900	510,200	24,300	845,400	755
Ashabula City - 2014	6,710,300	2,368,000	1,650,500	0	2,100,800	6,508,900	1,137,800	20,476,300	1115
Ashtabula Tnsp - 2010	0	0	0	2,445,400	2,302,400	0	407,900	5,155,700	940
Austinburg Tnsp - 2010	0	0	0	427,600	524,000	0	52,200	1,003,800	468
Cherry Vally Tnsp - 2013	0	0	0	111,700	100,800	0	11,900	224,400	244
Colebrook Tnsp - 2010	0	0	0	129,300	105,200	0	8,600	243,100	254
Conneaut City - 2015	418,500	0	0	1,860,500	1,617,100	3,163,100	1,071,700	8,130,900	640
Denmark Tnsp - 2010	1,000	0	0	116,100	86,500	0	6,700	210,300	231
Dorset Tnsp - 2010	0	0	0	126,500	150,900	0	18,400	295,700	360
Geneva City - 2015	3,250,400	828,300	233,500	0	491,900	2,937,800	759,300	8,501,100	1405
Geneva On Lake Village - 2013	47,500	0	0	162,900	417,800	193,100	212,800	1,034,000	852
Geneva Tnsp - 2013	0	0	0	241,500	497,900	0	165,800	905,300	258
Harpersfield Tnsp - 2013	0	0	0	198,700	576,000	0	85,900	860,600	329
Hartsgove Tnsp - 2014	0	0	0	168,600	306,200	0	22,900	497,600	320
Jefferson Tnsp - 2014	0	0	0	289,000	370,800	0	6,000	665,800	320
Jefferson Village - 2010	1,040,000	265,500	170,900	0	1,849,500	0	140,600	3,466,500	1140
Kingsville Tnsp - 2014	135,000	0	0	165,500	405,000	0	70,600	776,100	451
Lenox Tnsp - 2014	0	0	0	108,200	227,800	0	27,000	363,000	258
Monroe Tnsp - 2014	0	0	0	199,300	435,100	0	24,400	658,700	287
Morgan Tnsp - 2011	0	0	0	426,100	268,000	0	17,800	711,800	725
N. Kingsville Village - 2012	34,900	0	0	248,600	307,000	576,100	203,200	1,369,800	1265
New Lyme Tnsp - 2009	0	0	0	150,200	163,100	0	8,500	321,800	113
Orwell Tnsp - 2014	0	0	0	150,700	150,900	0	27,600	329,200	234
Orwell Village - 2014	67,200	0	0	104,700	96,900	845,900	85,500	1,200,300	746
Pierpont Tnsp - 2014	0	0	0	141,800	163,300	0	15,900	320,900	258
Plymouth Tnsp - 2010	44,600	0	0	220,100	396,000	0	37,700	698,300	361
Richmond Tnsp - 2014	0	0	0	114,300	70,600	0	3,300	188,200	208
Roaming Shores Village - 2011	0	0	0	283,900	301,200	0	32,300	617,400	418
Rock Creek Village - 2012	0	0	0	41,000	64,400	83,400	7,000	195,700	380
Rome Tnsp - 2013	22,300	0	0	154,100	256,900	0	32,600	466,000	511
Saybrook Tnsp - 2013	265,500	0	0	548,700	1,973,500	0	127,000	2,914,700	497
Sheffield Tnsp - 2010	6,500	0	0	190,200	278,300	0	17,100	492,100	308
Trumbull Tnsp - 2011	0	0	0	171,600	197,100	0	17,900	386,600	281
Wayne Tnsp - 2015	0	0	0	132,500	144,600	0	39,000	316,000	523
Williamsfield Tnsp - 2012	0	0	0	177,300	235,000	0	26,200	438,500	277
Windsor Tnsp - 2013	0	0	0	211,600	447,300	0	84,700	743,600	335

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Summary Expense Table for Local Cities, Villages & Townships

Ashtabula County Expenses By Local Government								
Area	General Government	Security	Other Expenses	Capital Outlay	Principal Retirement	Interest and Fiscal Charges	Total Expenses	Total Expenses Per Capita
Ashtabula Co. 37 Govt Total	11,825,400	20,921,700	25,406,100	4,697,500	1,903,500	618,400	65,372,500	663
Andover Tnsp - 2014	40,800	118,500	351,000	65,800	15,500	1,500	593,100	381
Andover Village - 2013	191,800	337,900	132,100	300	121,900	20,000	804,000	718
Ashabula City- 2014	3,761,400	6,165,100	7,637,900	0	0	17,300	17,581,700	957
Ashtabula Tnsp - 2010	424,600	2,581,200	2,118,700	46,400	0	0	5,170,900	943
Austinburg Tnsp - 2010	198,600	0	463,400	201,000	0	0	863,000	402
Cherry Vally Tnsp- 2013	42,100	48,600	120,900	0	2,500	2,300	216,300	235
Colebrook Tnsp - 2010	61,800	15,900	143,700	0	10,300	2,300	234,000	244
Conneaut City - 2015	1,504,900	3,634,600	2,031,100	1,126,500	476,400	85,700	8,859,100	697
Denmark Tnsp - 2010	39,500	13,400	113,800	34,300	15,200	1,500	217,600	239
Dorset Tnsp - 2010	55,200	11,600	93,000	34,700	26,400	2,500	223,300	272
Geneva City - 2015	1,441,500	2,223,100	3,954,800	0	0	80,800	7,700,100	1273
Geneva On Lake Village- 2013	211,000	517,000	160,600	25,700	64,000	34,800	1,013,100	835
Geneva Tnsp - 2013	131,100	175,500	543,200	182,100	0	0	1,031,800	294
Harpersfield Tnsp - 2013	280,700	12,100	509,500	430,300	72,800	34,400	1,339,900	512
Hartsgove Tnsp - 2014	113,300	43,300	272,500	2,100	88,800	12,500	532,400	342
Jefferson Tnsp - 2014	93,200	23,400	317,200	232,400	10,100	0	676,200	325
Jefferson Village - 2010	480,700	749,400	1,716,400	179,900	286,300	124,400	3,537,100	1163
Kingsville Tnsp - 2014	71,600	187,000	311,900	13,500	30,200	5,100	619,400	360
Lenox Tnsp- 2014	121,500	0	187,700	60,700	0	0	369,900	263
Monroe Tnsp - 2014	201,800	0	355,300	12,500	77,100	6,800	653,400	284
Morgan Tnsp - 2011	54,800	88,200	244,300	225,700	40,000	1,500	654,600	667
N. Kingsville Village - 2012	357,900	1,090,500	322,000	97,000	61,300	10,700	1,939,300	1791
New Lyme Tnsp - 2009	70,000	22,900	191,800	27,400	24,600	3,500	340,200	120
Orwell Tnsp - 2014	135,500	0	146,900	400	0	0	282,800	201
Orwell Village - 2014	428,000	590,500	131,000	431,800	83,100	75,900	1,740,300	1082
Pierpont Tnsp - 2014	46,200	47,400	195,300	0	0	0	288,900	233
Plymouth Tnsp - 2010	171,300	33,700	322,300	404,200	36,100	4,900	972,600	503
Richmond Tnsp - 2014	34,700	26,700	63,100	0	0	0	124,500	138
Roaming Shores Village - 2011	161,900	189,100	74,100	327,800	95,300	59,600	907,800	615
Rock Creek Village - 2012	119,600	12,800	39,100	0	10,200	0	181,700	353
Rome Tnsp - 2013	58,800	105,800	225,800	45,000	8,600	200	444,200	487
Saybrook Tnsp - 2013	305,400	1,342,300	1,059,500	54,400	115,800	13,100	2,890,600	493
Sheffield Tnsp - 2010	63,600	72,200	150,300	348,900	35,100	2,500	672,600	421
Trumbull Tnsp- 2011	123,300	32,900	176,000	69,900	23,900	2,000	428,000	311
Wayne Tnsp - 2015	49,000	85,300	41,800	7,600	0	0	183,700	304
Williamsfield Tnsp - 2012	47,200	81,500	204,300	6,900	1,100	0	341,000	215
Windsor Tnsp - 2013	131,100	242,400	284,000	2,500	70,900	12,400	743,200	335
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