Village Of Jefferson

Patricia A Fisher
Clerk Treasurer

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Incorporated 1836
Ohio

To: Ashtabula County Budget Commission July 8, 2026
From: Patricia A Fisher

Subject: Tax Budget Hearing

Dear: Ashtabula County Budget Commission,

Please accept this letter as formal notification regarding the transfer of funds from 101 General Fund. To ensure that the 101 General Fund does not maintain a carryover greater than 50% of Jefferson's 2027 tax budget, the Village of Jefferson will be executing two fund transfers.

First, the amount of $200,000.00 will be transferred from the 101 General Fund to the 310 Jefferson Imagination Playground fund. Second, the amount of $100,000.00 will be transferred from the 101 General Fund to the 219 Safety Services Fund. These transfers will keep the receiving funds solvent for upcoming projects in the year 2027.

If you have any questions, please let me know.

Sincerely,

Patricia A Fisher

Patricia A. Fisher
Clerk Treasurer/Tax Administrator
Village of Jefferson
Office: 440-576-3944
Cell: 440-813-1534

NOTICE OF PUBLIC HEARING

TWO COPIES OF THE TAX BUDGET THAT WILL BE PRESENTED TO COUNCIL ON JULY 20, 2026, AND APPROVED FOR THE VILLAGE OF JEFFERSON IN ASHTABULA COUNTY, OHIO, ARE ON FILE IN THE OFFICE OF THE VILLAGE CLERK/TREASURER OF SAID VILLAGE OF JEFFERSON.

THESE ARE FOR PUBLIC INSPECTION.

Patricia A. Fisher
Clerk/Treasurer

Enity Name: Village Of Jefferson
Budget Year: 2026

FUND NAME: General Fund 101

DESCRIPTION	ACTUAL 2024	ACTUAL 2025	CURRENT YR ESTIMATED FOR 2026	BUDGET YR ESTIMATED FOR 2027
Fund Cash Balance 1/1	$916,186.31	$1,269,677.09	$1,268,994.94	$1,034,328.18
Revenues (Income Tax)	$837,836.44	$855,269.70	$830,000.00	$840,000.00
Property Taxes	$235,335.11	$236,686.08	$235,000.00	$235,000.00
Local Govt	$39,838.80	$66,921.59	$40,000.00	$40,000.00
Other	$233,492.32	$227,255.37	$221,255.40	$221,255.40
TOTAL REVENUES	$2,262,688.98	$2,655,809.83	$2,595,250.34	$2,370,583.58
Expenditures	$831,189.91	$874,896.49	$1,244,313.21	$1,000,000.00
Debt Service	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$0.00	$0.00	$0.00	$0.00
Other - Transfers	$100,033.37	$455,000.00	$315,000.00	$515,000.00
TOTAL EXPENDITURES	$931,223.28	$1,329,896.49	$1,559,313.21	$1,515,000.00
BALANCE 12/31	$1,331,465.70	$1,325,913.34	$1,035,937.13	$855,583.58
LESS: ENCUMBERANCE	$61,788.61	$38,918.40	$1,608.95	$0.00
LESS: RESERVE BALANCE	$0.00	$0.00	$0.00	$0.00
UNENCUMBERED BALANCE	$1,269,677.09	$1,286,994.94	$1,034,328.18	$855,583.58

Enity Name: Village Of Jefferson
Budget Year: 2026

FUND NAME: Recreation Department 204

DESCRIPTION	ACTUAL 2024	ACTUAL 2025	CURRENT YR ESTIMATED FOR 2026	BUDGET YR ESTIMATED FOR 2027
Fund Cash Balance 1/1	$35,895.83	$8,160.04	$32,485.57	$19,833.60
Revenues	$133,759.25	$138,191.03	$135,000.00	$130,000.00
Property Taxes	$57,079.03	$56,889.72	$57,000.00	$57,500.00
Local Govt	$0.00	$0.00	$0.00	$0.00
Other - Transfers In	$39,000.00	$70,000.00	$70,000.00	$80,000.00
TOTAL REVENUES	$265,734.11	$273,240.79	$294,485.57	$287,333.60
Expenditures (Wages)	$171,477.93	$155,558.87	$160,000.00	$170,000.00
Debt Service	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$61,894.22	$80,453.04	$114,651.97	$95,000.00
Other	$0.00	$0.00	$0.00	$0.00
TOTAL EXPENDITURES	$233,372.15	$236,011.91	$274,651.97	$265,000.00
BALANCE 12/31	$32,361.96	$37,228.88	$19,833.60	$22,333.60
LESS: ENCUMBERANCE	$24,201.92	$4,743.31	$0.00	$0.00
LESS: RESERVE BALANCE	$0.00	$0.00	$0.00	$0.00
UNENCUMBERED BALANCE	$8,160.04	$32,485.57	$19,833.60	$22,333.60

Enity Name: Village Of Jefferson
Budget Year: 2026

FUND NAME: Special Street Repair 207

DESCRIPTION	ACTUAL 2024	ACTUAL 2025	CURRENT YR ESTIMATED FOR 2026	BUDGET YR ESTIMATED FOR 2027
Fund Cash Balance 1/1	$80,644.72	$63,105.93	$51,371.91	$163,947.80
Revenues	$0.00	$0.00	$0.00	$0.00
Property Taxes	$113,447.04	$105,443.50	$167,350.00	$145,000.00
Local Govt	$6,831.61	$11,357.97	$12,000.00	$12,000.00
Other - Transfers Inn	$21,000.00	$21,650.00	$58,625.89	$20,500.00
TOTAL REVENUES	$221,923.37	$201,557.40	$289,347.80	$341,447.80
Expenditures	$55,047.46	$24,200.60	$57,809.27	$57,047.80
Debt Service	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$90,859.25	$15,759.00	$55,590.73	$55,000.00
Other -Transfers	$10,500.00	$21,650.00	$12,000.00	$12,000.00
TOTAL EXPENDITURES	$156,406.71	$61,609.60	$125,400.00	$124,047.80
BALANCE 12/31	$65,516.66	$139,947.80	$163,947.80	$217,400.00
LESS: ENCUMBERANCE	$2,410.73	$88,575.89	$0.00	$0.00
LESS: RESERVE BALANCE	$0.00	$0.00	$0.00	$0.00
UNENCUMBERED BALANCE	$63,105.93	$51,371.91	$163,947.80	$217,400.00

Enity Name: Village Of Jefferson
Budget Year: 2026

FUND NAME: Street Lights 209

DESCRIPTION	ACTUAL 2024	ACTUAL 2025	CURRENT YR ESTIMATED FOR 2026	BUDGET YR ESTIMATED FOR 2027
Fund Cash Balance 1/1	$64,867.75	$50,146.63	$44,775.23	$21,675.23
Revenues	$0.00	$0.00	$0.00	$0.00
Property Taxes	$88,657.19	$90,414.91	$90,250.00	$95,000.00
Local Govt	$0.00	$0.00	$0.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00
TOTAL REVENUES	$153,524.94	$140,561.54	$135,025.23	$116,675.23
Expenditures	$102,353.31	$93,856.16	$113,350.00	$105,000.00
Debt Service	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$0.00	$0.00	$0.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00
TOTAL EXPENDITURES	$102,353.31	$93,856.16	$113,350.00	$105,000.00
BALANCE 12/31	$51,171.63	$46,705.38	$21,675.23	$11,675.23
LESS: ENCUMBERANCE	$1,025.00	$1,930.15	$0.00	$0.00
LESS: RESERVE BALANCE	$0.00	$0.00	$0.00	$0.00
UNENCUMBERED BALANCE	$50,146.63	$44,775.23	$21,675.23	$11,675.23

Enity Name: Village Of Jefferson
Budget Year: 2027

FUND NAME: Safety Services 219

DESCRIPTION	ACTUAL 2024	ACTUAL 2025	CURRENT YR ESTIMATED FOR 2026	BUDGET YR ESTIMATED FOR 2027
Fund Cash Balance 1/1	$422,158.25	$477,508.16	$409,284.82	$135,095.00
Revenues (Income Tax)	$837,836.44	$855,269.70	$830,000.00	$840,000.00
Property Taxes	$0.00	$0.00	$0.00	$0.00
Local Govt	$0.00	$0.00	$0.00	$0.00
Other	$23,949.99	$9,413.61	$19,000.00	$119,000.00
TOTAL REVENUES	$1,283,944.68	$1,342,191.47	$1,258,284.82	$1,094,095.00
Expenditures (Wages)	$512,505.76	$703,958.11	$840,713.59	$979,000.00
Debt Service	$35,000.00	$18,000.00	$18,000.00	$18,000.00
Capital Outlay	$220,775.93	$136,829.29	$141,314.83	$2,000.00
Other	$19,349.88	$55,698.16	$103,161.40	$30,000.00
TOTAL EXPENDITURES	$787,631.57	$914,485.56	$1,103,189.82	$1,029,000.00
BALANCE 12/31	$496,313.11	$427,705.91	$155,095.00	$65,095.00
LESS: ENCUMBERANCE	$18,804.95	$18,421.09	$20,000.00	$0.00
LESS: RESERVE BALANCE	$0.00	$0.00	$0.00	$0.00
UNENCUMBERED BALANCE	$477,508.16	$409,284.82	$135,095.00	$65,095.00

Enity Name: Village Of Jefferson
Budget Year: 2026

FUND NAME: Fire Appartus 221

DESCRIPTION	ACTUAL 2024	ACTUAL 2025	CURRENT YR ESTIMATED FOR 2026	BUDGET YR ESTIMATED FOR 2027
Fund Cash Balance 1/1	$54,568.58	$58,858.87	$46,105.49	$40,688.60
Revenues	$0.00	$0.00	$0.00	$0.00
Property Taxes	$0.00	$0.00	$0.00	$0.00
Local Govt	$0.00	$0.00	$0.00	$0.00
Other (Fire Contract)	$90,991.18	$90,784.69	$90,865.00	$95,000.00
TOTAL REVENUES	$145,559.76	$149,643.56	$136,970.49	$135,688.60
Expenditures (Wages)	$85,088.59	$57,939.40	$49,178.61	$55,000.00
Debt Service	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$0.00	$1,500.00	$0.00	$0.00
Other	$0.00	$30,518.41	$47,103.28	$55,000.00
TOTAL EXPENDITURES	$85,088.59	$89,957.81	$96,281.89	$110,000.00
BALANCE 12/31	$60,471.17	$59,685.75	$40,688.60	$25,688.60
LESS: ENCUMBERANCE	$1,642.30	$13,580.26	$0.00	$0.00
LESS: RESERVE BALANCE	$0.00	$0.00	$0.00	$0.00
UNENCUMBERED BALANCE	$58,828.87	$46,105.49	$40,688.60	$25,688.60

Enity Name: Village Of Jefferson
Budget Year: 2026

FUND NAME: Fire Appartus 222

DESCRIPTION	ACTUAL 2024	ACTUAL 2025	CURRENT YR ESTIMATED FOR 2026	BUDGET YR ESTIMATED FOR 2027
Fund Cash Balance 1/1	$64,755.99	$56,493.60	$85,460.67	$55,496.05
Revenues	$0.00	$0.00	$0.00	$0.00
Property Taxes	$152,576.87	$155,582.48	$160,000.00	$170,000.00
Local Govt	$0.00	$0.00	$0.00	$0.00
Other	$19,869.30	$9,190.85	$29,050.00	$0.00
TOTAL REVENUES	$237,202.16	$221,266.93	$274,510.67	$225,496.05
Expenditures (Wages)	$107,745.06	$92,734.23	$49,514.16	$52,000.00
Debt Service	$0.00	$7,006.00	$6,000.00	$6,000.00
Capital Outlay	$69,253.65	$17,986.85	$66,623.61	$73,000.00
Other	$0.00	$0.00	$96,876.85	$33,037.78
TOTAL EXPENDITURES	$176,998.71	$117,727.08	$219,014.62	$164,037.78
BALANCE 12/31	$60,203.45	$103,539.85	$55,496.05	$61,458.27
LESS: ENCUMBERANCE	$3,709.85	$18,079.18	$0.00	$0.00
LESS: RESERVE BALANCE	$0.00	$0.00	$0.00	$0.00
UNENCUMBERED BALANCE	$56,493.60	$85,460.67	$55,496.05	$61,458.27

Enity Name: Village Of Jefferson
Budget Year: 2026

FUND NAME: Special Police 223

DESCRIPTION	ACTUAL 2024	ACTUAL 2025	CURRENT YR ESTIMATED FOR 2026	BUDGET YR ESTIMATED FOR 2027
Fund Cash Balance 1/1	$2,873.92	$2,475.91	$2,881.01	$1,981.01
Revenues	$0.00	$0.00	$0.00	$0.00
Property Taxes	$26,153.48	$26,977.57	$26,800.00	$26,400.00
Local Govt	$0.00	$0.00	$0.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00
TOTAL REVENUES	$29,027.40	$29,453.48	$29,681.01	$28,381.01
Expenditures	$26,551.49	$26,572.47	$27,700.00	$27,000.00
Debt Service	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$0.00	$0.00	$0.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00
TOTAL EXPENDITURES	$26,551.49	$26,572.47	$27,700.00	$27,000.00
BALANCE 12/31	$2,475.91	$2,881.01	$1,981.01	$1,381.01
LESS: ENCUMBERANCE	$0.00	$0.00	$0.00	$0.00
LESS: RESERVE BALANCE	$0.00	$0.00	$0.00	$0.00
UNENCUMBERED BALANCE	$2,475.91	$2,881.01	$1,981.01	$1,381.01

Enity Name: Village Of Jefferson
Budget Year: 2026

FUND NAME: Capital Improvement 224

DESCRIPTION	ACTUAL 2024	ACTUAL 2025	CURRENT YR ESTIMATED FOR 2026	BUDGET YR ESTIMATED FOR 2027
Fund Cash Balance 1/1	$236,727.43	$302,963.78	$289,340.43	$129,417.01
Revenues (Income Tax)	$838,087.91	$855,526.12	$830,000.00	$840,000.00
Property Taxes	$4,655.12	$0.00	$0.00	$0.00
Grants	$50,000.00	$0.00	$287,200.00	$50,000.00
Other	$37,983.52	$14,592.66	$8,000.00	$50,000.00
TOTAL REVENUES	$1,167,453.98	$1,173,082.56	$1,414,540.43	$1,069,417.01
Expenditures (Wages)	$354,103.36	$282,012.16	$235,684.04	$350,000.00
Debt Service	$150,439.16	$39,641.66	$39,647.38	$100,000.00
Capital Outlay	$279,360.24	$338,782.32	$780,652.00	$450,000.00
Other	$31,112.00	$138,283.99	$229,140.00	$50,000.00
TOTAL EXPENDITURES	$815,014.76	$798,720.13	$1,285,123.42	$950,000.00
BALANCE 12/31	$352,439.22	$374,362.43	$129,417.01	$119,417.01
LESS: ENCUMBERANCE	$49,475.44	$85,022.00	$0.00	
LESS: RESERVE BALANCE				
UNENCUMBERED BALANCE	$302,963.78	$289,340.43	$129,417.01	$119,417.01

Account Description	EST. REV	EST. Year End
201 Street Construction	198,200.00	111,342.94
202 State Hwy Improvements	16,700.00	8,512.07
205 Federal Grant Dist. XI	38,010.00	177.99
206 Central Park Hall	40,000.00	9,501.99
210 Permissive Auto	26,000.00	1,425.55
213 Enforcement/Edu-(DUI)	100.00	3,860.44
214 Police Training State Fund	3,000.00	12,066.27
215 Building Fund	3,000.00	1,761.87
216 Opioid Distribution Settlement	500.00	4,093.44
217 Forfeitures	2,500.00	2,133.42
222 Spec Fire Appartus	153,800.00	77,953.79
230 Lottery	0.00	1,652.00
310 Memorial Park	213,500.00	3,800.00
320 Fire Truck	31,000.00	19,539.39
430 Recycling Grant	100.00	122.00
450 American Rescue Plan	0.00	4.65
509 Sewer Improvement	962,275.00	120,822.38
510 Refuse Fund	235,166.00	15,136.56
520 Waste Water Treatment	751,000.00	136,096.98
704 Unclaimed Funds	0.00	4,958.77
706 Recreation Rental Dep.	7,500.00	0.00
707 Bid - Performance Bond	1,400.00	800.00
708 Utility Deposit - Sewer	8,000.00	61,312.11
709 Scholarship Fund	0.00	0.00
710 Marketing Jefferson	4,000.00	3,982.23
803 Spec. Assmt W Cedar	12,300.00	0.00
	2,708,051.00	**601,056.84**