

RESOLUTION AUTHORIZING THE REALLOCATION OF .097 MILL OF THE COUNTY OF ASHTABULA'S SHARE OF INSIDE MILLAGE FROM CURRENT GENERAL FUND EXPENSES TO DEBT CHARGES, COMMENCING IN TAX YEAR 2026/COLLECTION YEAR 2027

WHEREAS, pursuant to Section 5705.02 of the Ohio Revised Code, the aggregate amount of taxes that may be levied without a vote of the electors on any taxable property in any one year shall not exceed ten mills on each dollar of tax valuation (the "Ten-Mill Limitation"), and unvoted tax levies within the Ten-Mill Limitation are commonly referred to as "Inside Millage"; and

WHEREAS, pursuant to Section 5705.04 of the Ohio Revised Code, taxes within the Ten-Mill Limitation may include a general levy for debt charges and a general levy for current expenses; and

WHEREAS, the County of Ashtabula is currently allocated a total of 2.51 mills of Inside Millage; and

WHEREAS, of the County's current 2.51 mills of Inside Millage, 2.217 mills are allocated for current General Fund operating expenses and .293 mill is allocated for debt service; and

WHEREAS, the Board of Commissioners has determined that it is necessary and appropriate to reallocate .097 mill of the County's existing Inside Millage from the portion currently allocated for current General Fund operating expenses to the portion allocated for debt service, commencing in tax year 2026/collection year 2027; and

WHEREAS, following the reallocation of .097 mill, the County's total Inside Millage will remain unchanged at 2.51 mills, with 2.12 mills allocated for General Fund current expenses and .39 mill allocated for debt charges; now

THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Ashtabula County, Ohio, that, commencing in tax year 2026/collection year 2027, .097 mill of the County's existing 2.51-mill share of Inside Millage is hereby reallocated from current General Fund expenses to debt charges, as outlined above; and

BE IT FURTHER RESOLVED, that the appropriate County officials are hereby authorized and directed to take all actions necessary to implement this reallocation beginning with tax year 2026/collection year 2027 in accordance with applicable provisions of the Ohio Revised Code.

**ASHTABULA COUNTY COMMISSIONERS
CERTIFICATION PAGE**

Resolution No. 2026-329

July 28, 2026

**RESOLUTION AUTHORIZING THE REALLOCATION OF .097 MILL OF THE
COUNTY OF ASHTABULA'S SHARE OF INSIDE MILLAGE FROM CURRENT
GENERAL FUND EXPENSES TO DEBT CHARGES, COMMENCING IN TAX YEAR
2026/COLLECTION YEAR 2027**

Upon the motion of J.P. Ducro IV, seconded by Kathryn L. Whittington.

VOTE:

**Casey R. Kozlowski
Kathryn L. Whittington
J.P. Ducro IV**

**Aye
Aye
Aye**

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution acted upon and duly passed by the Board of County Commissioners of Ashtabula County, Ohio, on the date noted above.



Lisa Hawkins, Clerk of the Board
Board of County Commissioners
Ashtabula County, Ohio