

AGENDA
Jefferson Village Council
Order of Business

Date: Monday October 7, 2024.

Regular Meeting 7:30 p.m.
Next Ordinance No. 24-(R/O) 3348

Meeting Called to Order by: Mayor Chiacchiero

Pledge of Allegiance:

Moment of Silence

Opening Prayer: Pastor Laing of the Bethel Bible Church

Roll Call of Council: Dreier, Febel, Martuccio, Roderick, Sekanina, Orvos

Corrections or Additions to the Agenda

Minutes: Addition/Correction

Motion to approve the Council Meeting Minutes of
September 6, 2024.

Motion: _____ Second: _____ Discussion: _____

Roll: _____

Motion to accept the Jefferson Cemetery Trustees
Meeting Minutes of August 12, 2024.

Motion: _____ Second: _____ Discussion: _____

Roll: _____

Visitor's Comments (five-minute limit per council rule #13)

DEPARTMENTS

Administrator Mackensen

Administrator Report

Clerk/Treasurer Fisher

Payroll Report/Special Pay Report

FYI: 2021-2022 State Audit

Deputy Chief Schor

The following is a list of major calls for service and incident report categories for the month of September 2024. Attached is the statistics for the month as well for your review.

Calls For Service	454
Incident Offence Reports	36
Traffic Stops	58
Traffic Citations	30
Traffic Crashes	5
Physical Arrests	2
Medical Call Assists	33
Vehicle Lock Outs	6
Suspicious Activity	15
Towed Vehicles	4

Incident Offences Reported:

Menacing, Telephone Harassment, Vandalism, Burglary, Misuse of Credit Cards, Disorderly Conduct, Breaking & Entering, Juvenile Complaint, Theft, Animal Complaint, Protection Order Violation, Drug Possession, Missing Person, Assault, Fraud, Endangering Children, Found Property, and a Welfare Check.

Chief Lachey

FYI: September Fire Reports

COMMITTEES

Building and Lands
Dreier/Sekanina

Committee Report: No report

Ordinance/Resolution to Read:

Ordinance No. 24-O- 3344

An Ordinance Amending Chapter 894

To be titled “Community Reinvestment area Tax Incentive Program”, to establish a new CRA for the entire village, To create a community reinvestment housing council, and to create a tax incentive review council

Motion for the Third Reading of Ordinance No. 24-O- 3344

Motion: _____ Second: _____ Discussion: _____

Roll: _____

Motion to Adopt Ordinance No. 24-O- 3344

Motion: _____ Second: _____ Discussion: _____

Roll: _____

Ordinance/Resolution to Read:

Ordinance No. 24-O- 3346

An Ordinance Amending Chapter 452.03 of the Code of Ordinances of the Village of Jefferson, Ohio pertaining to prohibited standing or parking places

Motion for the Third Reading of Ordinance No. 24-O- 3346

Motion: _____ Second: _____ Discussion: _____

Roll: _____

Motion to Adopt Ordinance No. 24-O- 3346

Motion: _____ Second: _____ Discussion: _____

Roll: _____

Forestry

Martuccio/Febel

Committee Report: No Report

Finance

Sekanina/Dreier

Committee Report: No Report

Ordinance/Resolution to Read:

Reading of Resolution No. 24-R- 3343

A Resolution Accepting the Amount and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying them to the County Auditor.

Motion for the Third Reading of Resolution No. 24-R- 3343

Motion: _____ Second: _____ Discussion: _____

Roll: _____

Motion to Adopt Resolution No. 24-R- 3343

Motion: _____ Second: _____ Discussion: _____

Roll: _____

Ordinance/Resolution to Read:

Amended Ordinance No. 24-O- 3348

An Ordinance for the Appropriations for current expenses and other expenditures of the Village of Jefferson, Ohio during fiscal year ending December 31, 2024.

Motion for the First Reading of Amended Ordinance No. 24-O- 3348

Motion: _____ Second: _____ Discussion: _____
Roll: _____

Recreation

Roderick/ Martuccio

Committee Report: No Report

Safety

Febel /Orvos

Committee Report:

Motion to accept the resignation of patrolman Greg Korabek from the Village of Jefferson effective September 18, 2024

Motion: _____ Second: _____ Discussion: _____
Roll: _____

Utilities/Wastewater Treatment/
Service
Orvos/Roderick

Committee Report: No Report

Mayor

Motion to accept the Mayors recommendation to appoint the following people to the new **Playground Committee.**

Playground Committee

Chris Mackensen

Jim Chiacchiero

Jamie Dean

Alex Anderson

Mandy Jackson

Amanda Tirota

Jennifer Diehl

Motion: _____ Second: _____ Discussion: _____

Roll: _____

Motion to accept the Mayor's recommendation to appoint Sam Hamilton to the Planning Commission Board term, expiring 12/31/2024. To replace Guy Hansford who passed away

Motion: _____ Second: _____ Discussion: _____

Roll: _____

Motion to accept the Mayors recommendation to appoint the following people to the new Memorial Park Committee.

Memorial Park Committee

Chris Mackensen

Jim Chiacchiero

Jamie Dean

Kevin Orvos

Karen Roderick

Motion: _____ Second: _____ Discussion: _____

Roll: _____

**OLD BUSINESS/
NEW BUSINESS**

None

Visitor's Comments (five-minute limit per council rule #13)

CORRESPONDENCE

MEETINGS

Adjourn: Motion: _____ Time: _____

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the October 7, 2024, Council Meeting

**VILLAGE OF JEFFERSON
COUNCIL MEETING**

September 16, 2024

Meeting called to order by Mayor Chiacchiero.

Pledge of Allegiance:

Moment of Silence:

Opening Prayer: Ray Lawson Jefferson Church of the Nazarene

Roll call of Council Dreier, Febel, Martuccio, Roderick, Sekanina, Orvos

Corrections or Additions to the Agenda:

None

Minutes: Approval/Addition/Correction

Motion by Councilperson Febel to approve the Council Meeting Minutes of September 3, 2024.

2nd

Roll: All yea, motion carried

Motion by Councilperson Orvos to accept the Jefferson Emergency Rescue District Meeting Minutes of September 11, 2024

2nd

Roll: All yea, motion carried

Visitor's Comments (five-minute limit per council rule #13)

None

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the October 7, 2024, Council Meeting

**VILLAGE OF JEFFERSON
COUNCIL MEETING**

September 16, 2024

Also present:

Gabriel McVey of the Gazette, Devin Chiacchiero, Mary Howe, Ray Larson, John Szewczyk and Curtis Cecil Jefferson Church of the Nazarene.

DEPARTMENTS

Administrator Mackensen

Village Administrator's report for the period ending September 11, 2024.

Projects update:

Project	Project #	Status	Vendor	Grant/Loan	Total Cost
ACTIVE PROJECTS	Project #				
WWTP Renovations	OPWC – R37	Submitted to DOD/EPA Resubmitting to OPWC – R37	CT Consulting	Engineering grant \$90,000	\$1,250,000
WWTP Clarifier Improvement	OPWC – R38	Starting Engineering 01/01/2024	CT Consulting	\$207,500 Grant \$50,000 Loan	\$515,000
Street Paving 2024		Starting 9/23/2024	CT Consulting		243,106
WWTP Clarifier Improvement	OPWC-R39	Submitted to DOD/EPA Resubmitting to OPWC – R39	CT Consulting		\$515,000

In the Village

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the October 7, 2024, Council Meeting

**VILLAGE OF JEFFERSON
COUNCIL MEETING**

September 16, 2024

D.B. Bentley Excavating has completed the drainage improvement work from Elm Street to Chestnut Street on the north side of West Jefferson Street. The contractor has now begun repairing driveway aprons that were removed as part of the project.

Paving for 2024 is scheduled to begin the week of September 23rd. Two crews will be working on grinding, chip sealing, and paving at East Walnut Street, Linda Lane, and North Spruce Street. Additionally, they have been contracted to pave the alley behind the fire department, the dead end of East Ashtabula Street, and the unpaved portion behind the parking lot of Giddings Hall. All paving is expected to be completed by September 27th.

Please note that travel on these streets, especially Linda Lane, will be restricted at times during the paving week.

I would also like to mention the **Trumptoberfest** event at the **Ashtabula County Fairgrounds** is happening on **October 6th, 2024**, starting at 12:30 PM. The event features a full day of activities, including:

- **Live music** from bands such as Brett Allen Morgan (12:30 PM), 42 South (2:00 PM), the Youngstown Cowboys (4:00 PM), and Tim Hall & Buffalo Country (6:00 PM).
- **Speakers** including Ohio Attorney General Dave Yost (exact time TBD) with more speakers to be announced.
- **National Anthem** performance by Amy Durkovic at 1:50 PM.
- The **Trump Train Road Rally** will take place (time TBD), offering a patriotic parade atmosphere.
- **Fireworks** at 7:30 PM to close the day.

Additional attractions include a **KidZone**, a **food truck alley**, and a **football watch party** starting at 1:00 PM. Travel on streets near the event may be limited during the day due to the road rally and high attendance(
Trumptoberfest - Rally for America

**Unofficial Minutes of the Village of Jefferson. Minutes will be presented to
Council at the October 7, 2024, Council Meeting**

**VILLAGE OF JEFFERSON
COUNCIL MEETING**

September 16, 2024

Street Dept.

All the brush has been mulched at the compost site.

Recreation Department:

Basketball hoops at Giddings Park have been removed during the Pickleball court surface installation that is starting tomorrow. By the end of the week, the crews will be starting the installation of the playground at Giddings soon.

Wastewater Treatment Plant:

Police:

I urge all residents to call the police department immediately if they witness a crime or suspicious activity. Reporting the incident while it's happening allows us to respond more quickly and greatly improves our chances of apprehending those responsible. Your timely calls are crucial in helping us keep the community safe and strengthen our overall crime prevention efforts.

Fire:

Other Items:

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the October 7, 2024, Council Meeting

**VILLAGE OF JEFFERSON
COUNCIL MEETING**

September 16, 2024

Address	Violation Type	Status	Comments
West Satin St	Yard debris		
East Satin St.	Yard debris		
Susan St	Yard debris		

Administrator Mackensen told Council that the Pickle Ball Courts will be started on September 17, 2024

Clerk /Treasurer Fisher

Payroll Report/Special Pay Report

Clerk treasurer Fisher told Council that the Village of Jefferson 2021 and 2022 Audit is complete. The Auditors were at the Village this afternoon for the exit review. The Mayor, Administrator and myself were present.

Deputy Chief Schor

No Report

Chief Lachey

COMMITTEE REPORTS

Building and Lands

Committee Report: None

Ordinance/Resolution to Read:

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the October 7, 2024, Council Meeting

**VILLAGE OF JEFFERSON
COUNCIL MEETING**

September 16, 2024

Ordinance No. 24-O- 3344

An Ordinance Amending Chapter 894 To be titled “Community Reinvestment area Tax Incentive Program”, to establish a new CRA for the entire Village, To create a Community Reinvestment Housing Council, and to create a tax incentive review Council.

Motion by Councilperson Dreier for the Second Reading of Ordinance No. 24-O- 3344

2nd

Roll: All yea, motion carried

Ordinance/Resolution to Read:

Ordinance No. 24-O- 3346

An Ordinance Amending Chapter 452.03 of the Code of Ordinances of the Village of Jefferson, Ohio pertaining to prohibited standing or parking places

Motion by Councilperson Dreier for the Second Reading of Ordinance No. 24-O- 3346

2nd

Roll: All yea, motion carried

Forestry

Committee Report: None

Councilperson Martuccio told Council that the Committee is researching a variety of tree for the fall planting. The Maple Hot Wings is one they are looking at.

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the October 7, 2024, Council Meeting

**VILLAGE OF JEFFERSON
COUNCIL MEETING**

September 16, 2024

Finance

Committee Report: None

Ordinance/Resolution to Read:

Resolution No. 24-R- 3343

A Resolution Accepting the Amount and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying them to the County Auditor.

Motion by Councilperson Sekanina for the Second Reading of Resolution No. 24-R- 3343

2nd

Roll: All yea, motion carried

Recreation

Committee Report: No Report

Safety

Committee Report: No Report

Utilities/Wastewater Treatment/ Service

Committee Report: No Report

**Unofficial Minutes of the Village of Jefferson. Minutes will be presented to
Council at the October 7, 2024, Council Meeting**

**VILLAGE OF JEFFERSON
COUNCIL MEETING**

September 16, 2024

Mayor

No Report

OLD BUSINESS/NEW BUSINESS

Ordinance/Resolution to Read:

Resolution No. 24-R- 3342

A Resolution of the Village Of Jefferson, State of Ohio, Supporting The Ohio Commission for the United States Semi Quincentennial (America250-Oh)

Motion by Councilperson Febel for the Third Reading of Resolution No. 24-R-3342

2nd

Roll: All yea, motion carried

Motion by Councilperson Febel to Adopt Resolution No. 24-R- 3342

2nd

Roll: All yea, motion carried

Visitor's Comments (five-minute limit per council rule #13)

None

CORRESPONDENCE

None

**Unofficial Minutes of the Village of Jefferson. Minutes will be presented to
Council at the October 7, 2024, Council Meeting**

**VILLAGE OF JEFFERSON
COUNCIL MEETING**

September 16, 2024

MEETINGS

None

ADJOURN

Motion by Councilperson Sekanina to adjourn the Council Meeting.
2nd

Roll: All yea, motion carried.

Meeting adjourned at 7:41 p.m.

Submitted by,

Patricia A Fisher, Clerk of Council

CEMETERY TRUSTEES MEETING MINUTES

Monday, ~~July 8, 2024~~

August 12

Meeting Called to Order by Powers at 5:30 p.m.

Roll: Powers, Roderick, and Ashba present

Also Present: Clinton Graf (Sexton), Mike Shadle (Guest)

Corrections or additions to the Agenda: None

Motion by Roderick to approve Trustee meeting minutes for July 8, 2024

2nd by Ashba

Roll: All yea, motion passed

Motion by Ashba to pay bills by accepting checks issued July 8 to August 5, 2024

2nd by Roderick

Roll: All yea, motion passed

Motion by Ashba to approve 3.25 hours of overtime for Clinton Graf during July 7-20, 2024 pay period.

2nd by Roderick

Roll: All yea, motion passed

Fiscal Officers Report and Communications:

- Completed July reconciliation and month end reporting on UAN
- July bank statements for Checking & Money Market provided for review
- July Payment and Receipt Register to date provided for review
- Receipts and deeds sent
- Deferred Compensation for July complete
- OPERS for July complete
- Federal Tax for July complete
- Appropriation & Revenue Status for the year to date provided for review
- Received 'Certificate of Estimated Property Tax Revenue' from Auditor for November 5, 2024 ballot, provided for review

Sexton's Report: Helped Felipe at the township at Hickock Cemetery and helping with the cat tails along SR 307. Provided quote from Brobst for tree and stump removal.

Old Business/New Business:

- Mike Shadle discussed "Hero Section." Will need a survey first, thinking that possibly 200 plots in each section. Would have to be Benefits upon death to make arrangements to be buried there. Proof of military, honorable discharge, etc. VA has funds available that funeral homes could look into, Jefferson residents are free. Attached memo from Mike Shadle regarding Hero Section.
- Trustee Ashba provided quote for PPE equipment, itemized list with process for items used.

Motion by Powers to purchase PPE equipment.

2nd by Roderick

Roll: All yea, motion passed

Motion by Roderick to accept Brobst bid for \$4,800 to remove trees and stumps.

2nd by Ashba

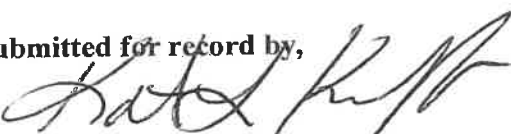
Roll: All yea, motion passed

Motion by Powers to adjourn at 6:38 pm

2nd by Ashba

Roll: All yea, motion passed

Submitted for record by,



Katrina Knauff, Fiscal Officer



John Powers, Board Chair

Bank Reconciliation


Reconciled Date 8/31/2024


Posted 9/4/2024 9:04:38 AM

Prior UAN Balance:		\$70,323.74
Receipts:	+	\$82,350.47
Payments:	-	\$8,281.40
Adjustments:	+	\$0.00
Current UAN Balance as of 08/31/2024:		\$144,392.81
Other Adjusting Factors:	+	\$0.00
Adjusted UAN Balance as of 08/31/2024:		\$144,392.81
Entered Bank Balances as of 08/31/2024:		\$105,189.33
Deposits in Transit:	+	\$39,393.48
Outstanding Payments:	-	\$190.00
Outstanding Adjustments:	+	\$0.00
Other Adjusting Factors:	+	\$0.00
Adjusted Bank Balances as of 08/31/2024:		\$144,392.81

Balances Reconciled

Governing Board Signatures


John Powers


Karen Roderick


Jason Ashba

There are no outstanding adjustments as of 08/31/2024.

Bank Balances

Reconciled Date 8/31/2024

Posted 9/4/2024 9:04:38 AM

Type	Name	Number	Prior Bank Balance	Calculated Bank Balance	Entered Bank Balance	Difference
Primary	PRIMARY		\$34,093.93	\$68,391.98	\$68,391.98	\$0.00
Secondary	MoneyMkt		\$31,920.63	\$31,922.25	\$31,922.25	\$0.00
Secondary	STAR		\$0.00	\$0.00	\$0.00	\$0.00
Investment	SAVINGS		\$4,875.10	\$4,875.10	\$4,875.10	\$0.00
Total:			\$70,889.66	\$105,189.33	\$105,189.33	\$0.00

Outstanding Payments

Reconciled Date 8/31/2024

Posted 9/4/2024 9:04:38 AM

<u>Account</u>	<u>Type</u>	<u>Payment #</u>	<u>Post Date</u>	<u>Vendor / Payee</u>	<u>Amount</u>
PRIMARY	Electronic	196-2024	08/26/2024	Ballentine's Pest Control	\$65.00
PRIMARY	Electronic	208-2024	08/30/2024	North East Fire Protection, LLC.	\$125.00
					<u>\$190.00</u>

OAKDALE UNION CEMETERY DIST, ASHTABULA COUNTY

9/4/2024 9:05:35 AM

Cleared Payments

UAN v2024.2

Reconciled Date 8/31/2024

Posted 9/4/2024 9:04:38 AM

Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	166-2024	07/29/2024	Village Hardware Plus	\$83.72
PRIMARY	Electronic	167-2024	07/29/2024	VISA	\$168.00
PRIMARY	Electronic	182-2024	08/09/2024	JASON D ASHBA	\$13.28
PRIMARY	Electronic	183-2024	08/09/2024	KATRINA L KNAUFF	\$359.94
PRIMARY	Electronic	184-2024	08/09/2024	JOHN R. POWERS	\$12.97
PRIMARY	Electronic	185-2024	08/09/2024	KAREN M. RODERICK	\$13.05
PRIMARY	Electronic	187-2024	08/09/2024	GEORGE DZURA III	\$533.86
PRIMARY	Electronic	188-2024	08/09/2024	CLINTON J GRAF	\$1,630.54
PRIMARY	Electronic	189-2024	08/09/2024	JOHN M WRIGHT	\$816.67
PRIMARY	Electronic	191-2024	08/09/2024	SUNBRUST ENVIRONMENTAL SERVICES, INC	\$71.76
PRIMARY	Electronic	192-2024	08/08/2024	CENTERRA CO-OP	\$110.96
PRIMARY	Electronic	193-2024	08/20/2024	VISA	\$1,058.07
PRIMARY	Electronic	194-2024	08/26/2024	Village of Jefferson	\$165.40
PRIMARY	Electronic	195-2024	08/26/2024	HOMETOWN AUTO PARTS, INC.	\$31.57
PRIMARY	Electronic	197-2024	08/23/2024	GEORGE DZURA III	\$642.85
PRIMARY	Electronic	198-2024	08/23/2024	CLINTON J GRAF	\$1,653.42
PRIMARY	Electronic	199-2024	08/23/2024	JOHN M WRIGHT	\$745.61
PRIMARY	Electronic	206-2024	08/27/2024	brightspeed	\$106.97
PRIMARY	Electronic	207-2024	08/25/2024	The Illuminating Company	\$116.95
PRIMARY	Warrant	9246	02/05/2024	KENNETH FERTIG	\$13.05
PRIMARY	Warrant	9278	07/22/2024	VILLAGE OF JEFFERSON	\$301.15
PRIMARY	Warrant	9279	08/05/2024	Katrina Knauff	\$7.53
					\$8,657.32

Outstanding Receipts

Reconciled Date 8/31/2024

Posted 9/4/2024 9:04:38 AM

<u>Account</u>	<u>Type</u>	<u>Ticket #</u>	<u>Receipt #</u>	<u>Post Date</u>	<u>Source</u>	<u>Amount</u>
PRIMARY	Memo		59-2024	08/08/2024	ASHTABULA COUNTY AUDITOR	\$39,393.48
						<u>\$39,393.48</u>

OAKDALE UNION CEMETERY DIST, ASHTABULA COUNTY

9/4/2024 9:05:35 AM

Cleared Receipts

UAN v2024.2

Reconciled Date 8/31/2024

Posted 9/4/2024 9:04:38 AM

Account	Type	Ticket #	Receipt #	Post Date	Source	Amount
PRIMARY	Standard	Seq#15	49-2024	08/02/2024	Czup Funeral Services	\$550.00
PRIMARY	Standard	Seq#16	48-2024	08/02/2024	Helen Wright	\$65.00
PRIMARY	Memo		60-2024	08/08/2024	ASHTABULA COUNTY AUDITOR	\$38,685.13
PRIMARY	Standard	Seq#42	52-2024	08/19/2024	Debra Walker	\$565.00
PRIMARY	Standard	Seq#42	53-2024	08/19/2024	Czup Funeral Services	\$900.00
PRIMARY	Memo		58-2024	08/23/2024	ASHTABULA COUNTY AUDITOR	\$59.72
PRIMARY	Standard		54-2024	08/30/2024	Frank & Lynette Smith	\$1,065.00
PRIMARY	Standard		55-2024	08/30/2024	Patrick T. Parsons	\$1,065.00
PRIMARY	Interest		57-2024	08/31/2024	PRIMARY	\$0.52
MoneyMkt	Interest		56-2024	08/31/2024	MoneyMkt	\$1.62
						\$42,956.99

OAKDALE UNION CEMETERY DIST, ASHTABULA COUNTY
Appropriation Status
 By Fund
 As Of 9/25/2024

9/4/2024 9:06:15 AM
 UAN v2024.2

Fund: General
 Pooled Balance: \$97,090.93
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$97,090.93

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-410-111-0000	D Salaries - Trustees	\$0.00	\$0.00	\$540.00	\$17.10	\$387.90	\$135.00	71.833%
1000-410-121-0000	D Salary - Township Fiscal Officer	\$0.00	\$0.00	\$8,001.00	\$920.31	\$5,080.08	\$2,000.61	63.493%
1000-410-190-0000	D Other - Salaries	\$0.00	\$0.00	\$85,000.00	\$6,193.54	\$42,666.90	\$36,139.56	50.196%
1000-410-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$14,000.00	\$0.00	\$3,956.85	\$10,043.15	28.263%
1000-410-213-0000	D Medicare	\$0.00	\$0.00	\$2,000.00	\$0.00	\$500.40	\$1,499.60	25.020%
1000-410-221-0000	Medical/Hospitalization	\$0.00	\$0.00	\$30,000.00	\$24,978.26	\$6,021.74	\$0.00	16.739%
1000-410-230-0000	D Workers' Compensation	\$0.00	\$0.00	\$1,500.00	\$0.00	\$393.00	\$1,107.00	26.200%
1000-410-251-0000	Uniform, Tool and Equipment Reimbursements	\$0.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	0.000%
1000-410-312-0000	Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-410-313-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$1,000.00	\$181.00	\$819.00	\$0.00	81.900%
1000-410-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$2,000.00	\$0.00	\$1,736.33	\$263.67	86.817%
1000-410-322-0000	Garbage and Trash Removal	\$0.00	\$0.00	\$1,000.00	\$424.67	\$575.33	\$0.00	57.533%
1000-410-323-0000	Repairs and Maintenance	\$0.00	\$0.00	\$4,000.00	\$1,853.60	\$2,146.40	\$0.00	53.660%
1000-410-330-0000	Travel and Meeting Expense	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	100.000%
1000-410-341-0000	Telephone	\$0.00	\$0.00	\$1,800.00	\$844.90	\$855.10	\$0.00	47.506%
1000-410-342-0000	Postage	\$0.00	\$0.00	\$225.00	\$27.00	\$198.00	\$0.00	88.000%
1000-410-345-0000	Advertising	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	\$0.00	100.000%
1000-410-351-0000	Electricity	\$0.00	\$0.00	\$2,000.00	\$958.97	\$1,041.03	\$0.00	52.052%
1000-410-352-0000	Water and Sewage	\$0.00	\$0.00	\$800.00	\$398.71	\$401.29	\$0.00	50.161%
1000-410-353-0000	Natural Gas	\$0.00	\$0.00	\$1,800.00	\$1,008.00	\$792.00	\$0.00	44.000%
1000-410-360-0000	Contracted Services	\$0.00	\$0.00	\$15,000.00	\$6,765.73	\$8,234.27	\$0.00	54.895%
1000-410-380-0000	Insurance and Bonding	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	0.000%
1000-410-390-0000	Other - Purchased Services	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	100.000%
1000-410-410-0000	Office Supplies	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	\$0.00	100.000%
1000-410-420-0000	Operating Supplies	\$0.00	\$0.00	\$6,000.00	\$1,865.96	\$4,114.04	\$0.00	68.567%
1000-410-430-0000	Small Tools and Minor Equipment	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00	100.000%
1000-410-450-0000	Other - Supplies and Materials	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	100.000%
1000-410-500-0000	Other	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	100.000%
1000-760-710-0000	Land	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	0.000%
1000-760-720-0000	Buildings	\$0.00	\$0.00	\$500.00	\$242.25	\$257.75	\$0.00	51.550%
1000-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$15,000.00	\$14,429.92	\$570.08	\$0.00	3.801%
1000-760-740-0000	Machinery, Equipment and Furniture	\$0.00	\$0.00	\$3,000.00	\$2,100.93	\$899.07	\$0.00	29.969%
1000-990-990-0000	D Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
General Fund Total:		\$0.00	\$0.00	\$201,516.00	\$67,230.86	\$83,096.56	\$51,188.59	41.236%

Fund: Redmond Private - Purpose Trust

Report reflects selected information.

Appropriation Status

By Fund
As Of 9/25/2024

Pooled Balance: \$4,806.32
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$4,806.32

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
9751-789-490-0000	Other - Supplies and Materials	\$0.00	\$0.00	\$50.00	\$35.26	\$14.74	\$0.00	29.480%
	Redmond Private - Purpose Trust Fund Total:	\$0.00	\$0.00	\$50.00	\$35.26	\$14.74	\$0.00	29.480%
	Report Total:	\$0.00	\$0.00	\$201,566.00	\$67,266.11	\$63,111.30	\$51,188.59	41.233%

Revenue Status

By Fund
As Of 9/25/2024

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-101-0000	General Property Tax - Real Estate	\$101,029.00	\$97,043.24	\$3,985.76	96.055%
1000-102-0000	Tangible Personal Property Tax	\$12,000.00	\$5,328.89	\$6,671.11	44.407%
1000-299-0000	Other - Charges for Services	\$24,500.00	\$9,675.00	\$14,825.00	39.490%
1000-299-1000	Other - Charges for Services{FOUNDATIONS}	\$10,000.00	\$5,400.00	\$4,600.00	54.000%
1000-302-0000	Fees	\$1,100.00	\$715.00	\$385.00	65.000%
1000-701-0000	Interest	\$25.00	\$14.76	\$10.24	59.040%
1000-804-0000	Sale of Cemetery Lots	\$17,000.00	\$10,000.00	\$7,000.00	58.824%
1000-892-0000	Other - Miscellaneous Non-Operating	\$1,000.00	\$6,702.11	-\$5,702.11	670.211%
1000-999-0000	Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	0.000%
Fund 1000 Sub-Total:		\$166,654.00	\$134,879.00	\$31,775.00	80.934%

Fund: 9751 Redmond Private - Purpose Trust

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
9751-701-0000	Interest	\$1.00	\$0.72	\$0.28	72.000%
Fund 9751 Sub-Total:		\$1.00	\$0.72	\$0.28	72.000%
Report Total:		\$166,655.00	\$134,879.72	\$31,775.28	80.933%

Memo

To: Mayor Chiacchiero
CF: Fire Chief Lachey
From: Chris Mackensen,
Subject: Administrator's Report
Date: October 7, 2024

Members of Council
Police Deputy Chief Schor
Village Administrator

Village Administrator's report for the period ending October 2nd, 2024.

Projects update:

Project	Project #	Status	Vendor	Grant/Loan	Total Cost
ACTIVE PROJECTS	Project #				
WWTP Renovations	OPWC – R37	Submitted to DOD/EPA Resubmitting to OPWC – R37	CT Consulting	Engineering grant \$90,000	\$1,250,000
WWTP Clarifier Improvement	OPWC – R38	Starting Engineering 01/01/2024	CT Consulting	\$207,500 Grant \$50,000 Loan	\$515,000
Street Paving 2024		Starting 9/23/2024	CT Consulting		243,106
WWTP Clarifier Improvement	OPWC-R39	Submitted to DOD/EPA Resubmitting to OPWC – R39	CT Consulting		\$515,000

In the Village

Paving for 2024 was completed last week on East Walnut Street, Linda Lane, and North Spruce Street. In addition, the alley behind the fire department, the dead end of East Ashtabula Street, and the unpaved section behind the Giddings Hall parking lot were also paved.

Street Dept.

Recreation Department:

The playground installation at Giddings Park has started and should be completed soon.

The Village has partnered with A-Tech to have A-Tech students construct a divider wall in Giddings Hall. This collaboration reduces costs and provides the students with a nearby project. The new wall will create a versatile space, functioning as either a training or conference room, while offering the option to open up and expand the hall's seating capacity for larger events.

Wastewater Treatment Plant:

Police:

Fire:

Other Items:

Address	Violation Type	Status	Comments

Village Of Jefferson Net Allocation Report

Period Number: 20

Check Date: 10/04/2024

Payroll Period: 2024/10/4 BIWEEKLY PAYROLL 10/4/2024

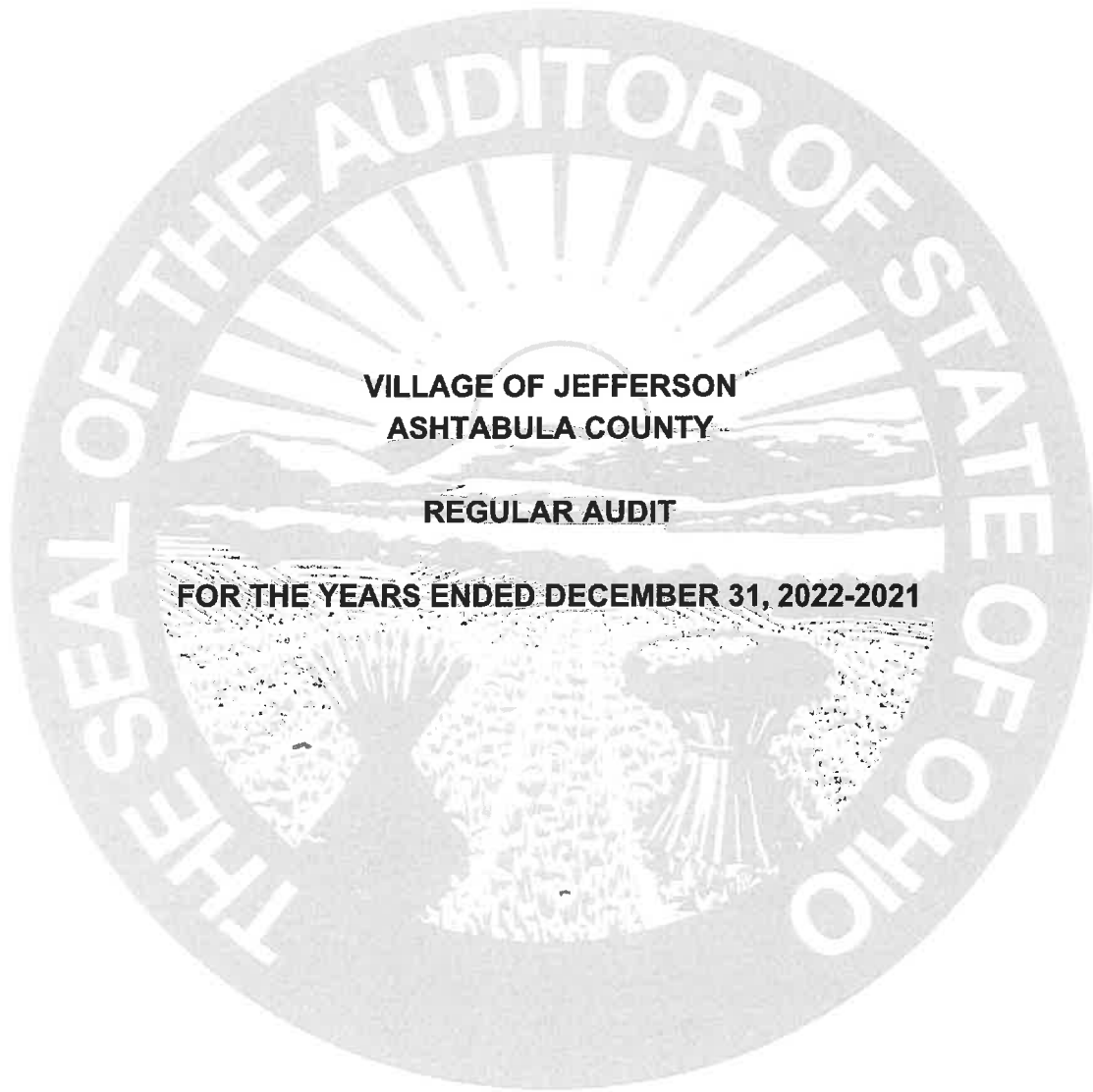
Period Dates: 09/16/2024 to 09/29/2024

Check Number	Job Number	Employee Name	Net Allocation	Gross	Net
Direct Deposit (ACH file)					
000006162	ADMF030	GUERINI, RONI S.	Direct Deposit [***134]	\$1,161.18	\$878.01
000006163	ADMF030	GUERINI, RONI S.	Direct Deposit [***832]	\$495.94	\$375.00
000006164	ADMF030	GUERINI, RONI S.	Direct Deposit [***815]	\$462.88	\$350.00
000006165	ADMF080	MACKENSEN, CHRISTOPHER W.	Direct Deposit [***940]	\$3,098.47	\$2,394.75
000006166	CLEF010	FISHER, PATRICIA A.	Direct Deposit [***699]	\$50.37	\$25.00
000006167	CLEF010	FISHER, PATRICIA A.	Direct Deposit [***372]	\$1,208.89	\$600.00
000006168	CLEF010	FISHER, PATRICIA A.	Direct Deposit [***001]	\$879.07	\$436.30
000006169	CLEF010	FISHER, PATRICIA A.	Direct Deposit [***001]	\$100.74	\$50.00
000006170	CLEF010	FISHER, PATRICIA A.	Direct Deposit [***218]	\$100.74	\$50.00
000006171	ACTF080	BERKOWITZ, AMANDA L.	Direct Deposit [***193]	\$1,722.40	\$1,369.46
000006172	POLF970	ABBOTT, MARIA ELENA	Direct Deposit [***082]	\$1,597.60	\$1,172.54
000006173	POLF900	DAILEY, MATTHEW C.	Direct Deposit [***504]	\$911.52	\$736.07
000006174	POLF920	DYE, WILLIAM DAVID	Direct Deposit [***950]	\$2,134.52	\$1,676.74
000006175	POLF940	GOZELANCZYK, ADAM M.	Direct Deposit [***693]	\$2,042.88	\$1,433.03
000006176	POLF360	LACHEY, GREGORY F.	Direct Deposit [***209]	\$588.56	\$450.00
000006177	POLF360	LACHEY, GREGORY F.	Direct Deposit [***638]	\$1,643.84	\$1,256.84
000006178	POLF060	NELSON, GARY W.	Direct Deposit [***118]	\$2,126.88	\$1,675.07
000006179	POLF890	SCHOR, JOSEPH GENE	Direct Deposit [***543]	\$2,279.92	\$1,836.12
000006180	RECF610	MESSENGER-DEAN, JAMIE L.	Direct Deposit [***771]	\$1,616.00	\$1,218.76
000006181	RECP460	ATKINS, MICHELLE E.	Direct Deposit [***891]	\$900.00	\$828.67
000006182	RECPT590	DICKSON, LISA REAANNE	Direct Deposit [***486]	\$857.82	\$782.14
000006183	00101	PHILLIPS, VICKY M.	Direct Deposit [***532]	\$584.26	\$542.83
000006184	RECP600	SARDELLA, KAREN ELIZABETH	Direct Deposit [***153]	\$377.52	\$343.57
000006185	RECP580	WIDGER, KIMBERLY ANN	Direct Deposit [***838]	\$349.93	\$312.07
000006186	STRF320	BONCIMINO, ELLIOTT T.	Direct Deposit [***654]	\$1,871.20	\$1,348.77
000006187	STRF290	BURR, BLAZE P.	Direct Deposit [***247]	\$1,880.56	\$1,508.48
000006188	STRF3501	DEAN, RICHARD LEE	Direct Deposit [***005]	\$1,795.20	\$1,411.28
000006189	STRF110	HITCHCOCK, WILLIAM D.	Direct Deposit [***457]	\$2,418.25	\$1,943.84
000006190	STRF240	NORRIS, JON W.	Direct Deposit [***294]	\$1,760.00	\$1,359.71
000006191	STRF310	WATERS, ZACHARY MICHAEL	Direct Deposit [***543]	\$279.18	\$200.00
000006192	STRF310	WATERS, ZACHARY MICHAEL	Direct Deposit [***802]	\$348.98	\$250.00
000006193	STRF310	WATERS, ZACHARY MICHAEL	Direct Deposit [***169]	\$1,131.84	\$810.83
000006194	STRP060	STONE, CURTIS	Direct Deposit [***054]	\$749.92	\$663.34
000006195	WASF010	LICATE, GARY H.	Direct Deposit [***746]	\$2,292.44	\$1,893.59
000006196	WASF010	LICATE, GARY H.	Direct Deposit [***280]	\$363.19	\$300.00
000006197	WASP096	MAYLISH, TYLER J.	Direct Deposit [***209]	\$1,726.68	\$1,279.70
000006198	WASP096	MAYLISH, TYLER J.	Direct Deposit [***751]	\$337.32	\$250.00
000006199	WASF120	REUSCHLING, MATTHEW	Direct Deposit [***372]	\$2,040.00	\$1,689.93
Direct Deposit (ACH file) Total:				\$46,286.69	\$35,702.44
Grand Total:				\$46,286.69	\$35,702.44

Village Of Jefferson Special Pay Analysis

Payroll Period: 2024/10/4 BIWEEKLY PAYROLL 10/4/2024

Emp Number	Name	Pay Code	Hours	Amount
STRF110	HITCHCOCK, WILLIAM D.	O- OVERTIME	1	\$58.76
STRF110	HITCHCOCK, WILLIAM D.	O- OVERTIME	1	\$39.17
STRF110	HITCHCOCK, WILLIAM D.	O- OVERTIME	2	\$97.92
POLF360	LACHEY, GREGORY F.	O- OVERTIME	41	\$1,605.76
POLF360	LACHEY, GREGORY F.	O- OVERTIME	-41	(\$1,605.76)
WASF010	LICATE, GARY H.	O- OVERTIME	8	\$338.83
WASF096	MAYLISH, TYLER J.	O- OVERTIME	4	\$144.00
Grand Total:			17	\$678.68



**VILLAGE OF JEFFERSON
ASHTABULA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

**OHIO AUDITOR OF STATE
KEITH FABER**



VILLAGE OF JEFFERSON
ASHTABULA COUNTY

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OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Village of Jefferson
Ashtabula County
27 East Jefferson Street
Jefferson, Ohio 44047

To the Village Council and Mayor:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Village of Jefferson, Ashtabula County, Ohio (the Village), which comprises the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village, as of December 31, 2022 and 2021, or the changes in financial position thereof for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Efficient • Effective • Transparent

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by Village on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2024, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

August 20, 2024

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Village of Jefferson
Ashtabula County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts					
Property and Other Local Taxes	\$167,282	\$307,637		\$7,697	\$482,616
Municipal Income Tax	723,004	723,005		723,221	2,169,230
Intergovernmental	81,884	554,890			636,774
Special Assessments		12,039			12,039
Charges for Services	100	174,802	\$27,789	8,630	211,321
Fines, Licenses and Permits	45,531	9,934			55,465
Earnings on Investments	1,728	172			1,900
Miscellaneous	9,213	53,391	4,930	9,155	76,689
<i>Total Cash Receipts</i>	<u>1,028,742</u>	<u>1,835,870</u>	<u>32,719</u>	<u>748,703</u>	<u>3,646,034</u>
Cash Disbursements					
Current:					
Security of Persons and Property	92,862	820,131			912,993
Leisure Time Activities		220,232			220,232
Transportation	113,124	259,027			372,151
General Government	476,172	38,524		6,829	521,525
Capital Outlay	118,208	220,977		528,304	867,489
Debt Service:					
Principal Retirement		17,500	43,000	139,903	200,403
Interest and Fiscal Charges			13,741	5,662	19,403
<i>Total Cash Disbursements</i>	<u>800,366</u>	<u>1,576,391</u>	<u>56,741</u>	<u>680,698</u>	<u>3,114,196</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	228,376	259,479	(24,022)	68,005	531,838
Other Financing Receipts (Disbursements)					
Sale of Capital Assets		63,413			63,413
Transfers In		38,750			38,750
Transfers Out	(27,000)	(11,750)			(38,750)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(27,000)</u>	<u>90,413</u>	<u>-</u>	<u>-</u>	<u>63,413</u>
<i>Net Change in Fund Cash Balances</i>	201,376	349,892	(24,022)	68,005	595,251
<i>Fund Cash Balances, January 1</i>	<u>573,124</u>	<u>934,491</u>	<u>59,112</u>	<u>253,491</u>	<u>1,820,218</u>
<i>Fund Cash Balances, December 31</i>	<u>\$774,500</u>	<u>\$1,284,383</u>	<u>\$35,090</u>	<u>\$321,496</u>	<u>\$2,415,469</u>

See accompanying notes to the basic financial statements

Village of Jefferson
Ashtabula County
Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
Proprietary Fund Type
For the Year Ended December 31, 2022

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts	
Charges for Services	\$1,093,822
Miscellaneous	5,935
	1,099,757
Operating Cash Disbursements	
Personal Services	178,322
Employee Fringe Benefits	113,656
Contractual Services	341,416
Supplies and Materials	99,947
Other	4,020
	737,361
<i>Total Operating Cash Disbursements</i>	737,361
<i>Operating Income (Loss)</i>	362,396
Non-Operating Receipts (Disbursements)	
Intergovernmental	185,510
Special Assessments	26,871
Loan Proceeds	40,099
Capital Outlay	(344,143)
Principal Retirement	(47,951)
Interest and Other Fiscal Charges	(5,071)
	(144,685)
<i>Total Non-Operating Receipts (Disbursements)</i>	(144,685)
<i>Net Change in Fund Cash Balances</i>	217,711
<i>Fund Cash Balances, January 1</i>	684,978
<i>Fund Cash Balances, December 31</i>	\$902,689

See accompanying notes to the basic financial statements

Village of Jefferson
 Ashtabula County
 Statement of Additions, Deductions
 and Changes in Fund Balances (Regulatory Cash Basis)
 Fiduciary Fund Type
 For the Year Ended December 31, 2022

	Fiduciary Fund Type
	Custodial
Additions	
Deposits Received	\$7,415
<i>Total Additions</i>	7,415
Deductions	
Other Distributions	7,715
<i>Total Deductions</i>	7,715
<i>Net Change in Fund Balances</i>	(300)
<i>Fund Cash Balances, January 1</i>	3,078
<i>Fund Cash Balances, December 31</i>	\$2,778

See accompanying notes to the basic financial statements

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 – Reporting Entity

The Village of Jefferson (the Village), Ashtabula County is a body politic and corporate established to exercise the right and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides general government services, park operations and other leisure time activities and police services. The Village contracts with Jefferson Township to provide fire protection services.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types and a statement of additions, deductions and changes in fund balances (regulatory cash basis) for all fiduciary fund types which are all organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Safety Services Fund The safety services fund accounts for and reports the receipt of municipal income tax restricted to providing fire and protection services to the residents of the Village.

Debt Service Funds These funds account for and report financial resources that are committed to expenditure for principal and interest. The Village had the following significant Debt Service Fund:

Pierce Fire Truck Fund The Pierce fire truck fund accounts for and reports the receipt of charges for services committed to paying for capital assets used to provide fire protection services to surrounding entities.

Capital Project Fund These funds account for and report financial resources that are committed to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant Capital Project Fund:

Capital Improvements Fund The capital improvements fund accounts for and reports proceeds of municipal income tax committed for construction of a new municipal building.

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Sewer Improvement Fund The sewer improvement fund accounts for and reports the receipt of user charges for the purpose of completing sewer improvement projects.

Refuse Fund The refuse fund accounts for and reports the receipt of user charges for the purpose of providing refuse services to the residents and commercial users located within the Village.

Wastewater Treatment Fund The waste water treatment fund accounts for and reports the provision of sanitary sewer and water treatment services to the residents and commercial users located within the Village.

Fiduciary Funds Fiduciary funds include trust funds and custodial funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs. The Village has no trust funds.

Custodial funds are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's custodial funds account for deposits from hall rentals, performance bonds from contractors, and scholarship funds.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, department, salary, and all other object levels of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

A summary of 2022 budgetary activity appears in Note 3.

Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Note 3 - Budgetary Activity

Budgetary activity for the years ending December 31, 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,026,728	\$1,028,742	\$2,014
Special Revenue	1,910,336	1,938,033	27,697
Debt Service	32,680	32,719	39
Capital Projects	748,800	748,703	(97)
Enterprise	1,132,200	1,352,237	220,037
Fiduciary	7,415	7,415	0
Total	\$4,858,359	\$5,107,849	\$249,490

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,025,274	\$876,191	\$149,083
Special Revenue	1,955,128	1,647,766	307,362
Debt Service	61,000	56,741	4,259
Capital Projects	1,185,215	730,455	454,760
Enterprise	2,026,629	1,134,526	892,103
Fiduciary	8,200	7,715	485
Total	\$6,261,446	\$4,453,394	\$1,808,052

Note 4 – Deposits

The Village maintains a deposit and investment pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2022

	2022
<i>Cash Management Pool:</i>	
Demand deposits	\$3,066,469
Certificates of deposit	191,406
Total deposits	3,257,875
STAR Ohio	63,061
Total investments	63,061
Total Deposits and Investments	\$3,320,936

The Village has a payroll clearing account that is held outside of the deposit pool where gross payroll is held for distribution. The expenditures included in the accompanying financial statement reflect gross payroll. The balance in the Village's payroll clearing account represent unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Depository Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure repayment of all public monies deposited in the financial institution.

Investments

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

Income Taxes

The Village levies a municipal income tax of 1.5 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file declaration annually.

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 6 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate of \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Risk Pool Membership

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 773 members as of December 31, 2022.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2022.

Assets	\$ 21,662,291
Liabilities	<u>(18,158,351)</u>
Members' Equity	<u>\$ 3,503,940</u>

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Most Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes the plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. However, the Village contributes 10% of the members' share of gross salaries. The Village has paid all contributions required through December 31, 2022.

Ohio Police and Fire Retirement System

The Village's full-time Police Officers belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2022

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages. The Village has paid all contributions required through December 31, 2022.

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multi-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during the calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4 percent during calendar year 2022. OP&F contributes 0.5 percent to fund these benefits.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Note 9 – Debt

Debt outstanding at December 31, 2022 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Bonds	\$165,000	3.00%
OWDA Loan #4741 SR 46 Sewer Extension	93,961	3.97%
OWDA Loan #7340 Ultra-Violet Disinfection System	21,091	2.22%
OWDA Loan #9644 E Market/Sundry Street Sanitary Sewer Lining	35,354	3.10%
OPWC Loan CG02K West Mulberry Street Improvement	52,500	0.00%
OPWC Loan CG06S East Ashtabula Street Sanitary Sewer Repairs	31,690	0.00%
OPWC Loan CG34N South Sycamore Street Truck Route Phase I	18,991	0.00%
OPWC Loan CG38I Wastewater Treatment Plant Upgrade	154,800	0.00%
OPWC Loan CG39P Sycamore Street Culvert Replacement	72,050	0.00%
OPWC Loan CG70M West Mulberry St Improvements, Phase 1.5	53,063	0.00%
OPWC Loan CG58V Sycamore Street Construction	67,870	0.00%
OPWC Loan CG64W Erie Street Improvements	210,828	0.00%
USDA Pierce Fire Truck 2020 Loan	383,000	2.38%
Andover Back Hoe Loan	29,801	2.80%
US Bank Copier Loan	8,864	5.28%
Total	<u>\$1,398,863</u>	

The Village obtained General Obligation Bonds from the Bank of New York in the amount of \$860,000 to construct a Recreation Facility. The bonds were issued with an interest rate of 3% and mature in December 2024. The Village is repaying these bonds from municipal income tax revenues committed to capital improvements.

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2022

The Village obtained loans from the Ohio Public Works Commission (OPWC) for the purpose of completing various street and water and sewer projects. These are no interest loans maturing from July 2017 to July 2047. The Village is repaying these loans from municipal income tax revenues committed to capital improvements and user charges.

The Village obtained loans from the Ohio Water Development Authority (OWDA) for the purpose of completing various water and sewer projects. These loans were issued with interest rates between 2.22% and 4.56% and mature from July 2017 to June 2028. The Village is repaying these loans from user charges. OWDA Loan #9644 does not currently have an amortization schedule and is not included in the amortization schedule below.

The Village obtained a loan from Andover Bank for the purpose of purchasing a back hoe. The bond was issued at 2.80%, with a maturity date of July 2024. The Village is repaying this loan from income tax monies.

The Village obtained a lease from US Bank for the purpose of purchasing a copier. The debt was issued at 5.28%, with a maturity date of 2021. The Village is repaying this debt from income tax monies.

The Village obtained a loan from USDA for the purpose of purchasing a Fire Truck. The loan was issued at 2.38%, with a maturity date of 2030. The Village is repaying this loan from income tax monies.

Amortization

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31:	OPWC Loans	OWDA Loan	USDA Pierce Fire Truck	General Obligation Bonds	Copier	Andover Bank Back Hoe Loan
2023	\$57,262	\$24,725	\$53,120	\$84,950	\$4,153	\$15,735
2024	57,262	24,725	53,075	87,550	4,153	15,318
2025	57,262	24,725	53,006		1,384	
2026	57,262	24,725	52,914			
2027	57,262	19,185	53,798			
2028-2032	194,524	9,593	160,315			
2033-2037	103,331					
2038-2042	66,893					
2043-2047	10,734					
Total	<u>\$661,792</u>	<u>\$127,678</u>	<u>\$426,228</u>	<u>\$172,500</u>	<u>\$9,690</u>	<u>\$31,053</u>

Note 10 - Contingent Liabilities

The Village is defendant in pending lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Village's financial condition.

Note 11 – Transfers

During 2022, the Village made various transfers to subsidize operations and to provide for expenditures. All transfers were approved in accordance with Ohio Revised Code sections 5705.14, 5705.15 and 5705.16.

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 12 – Fund Balance

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Nonspendable:				
Unclaimed Monies	\$9,988	\$0	\$0	\$9,988
Outstanding Encumbrances	<u>48,825</u>	<u>59,625</u>	<u>49,757</u>	<u>158,207</u>
<i>Total</i>	<u>\$58,813</u>	<u>\$59,625</u>	<u>\$49,757</u>	<u>\$168,195</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted, committed, or assigned. These restricted, committed, and assigned amounts in the special revenue, debt service, and capital projects funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 13 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June 2021, while the national state of emergency continues. During 2022, the Village received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The impact on the Village’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Village of Jefferson
Ashtabula County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2021

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts					
Property and Other Local Taxes	\$171,479	\$316,360		\$3,700	\$491,539
Municipal Income Tax	654,818	654,735		654,930	1,964,483
Intergovernmental	78,247	416,084		(31)	494,300
Special Assessments		12,039			12,039
Charges for Services	54	163,868	\$27,646	5,345	196,913
Fines, Licenses and Permits	47,574	2,353			49,927
Earnings on Investments	505	56			561
Miscellaneous	10,810	103,832	2,328	1,463	118,433
Total Cash Receipts	963,487	1,669,327	29,974	665,407	3,328,195
Cash Disbursements					
Current:					
Security of Persons and Property	82,906	785,919			868,825
Public Health Services		39,046			39,046
Leisure Time Activities		187,253			187,253
Transportation	112,913	223,246			336,159
General Government	548,746	24,204		19,252	592,202
Capital Outlay	20,962	201,134		411,368	633,464
Debt Service:					
Principal Retirement		14,000	29,000	140,309	183,309
Interest and Fiscal Charges		6,764	-	12,353	19,117
Total Cash Disbursements	765,527	1,481,566	29,000	583,282	2,859,375
Excess of Receipts Over (Under) Disbursements	197,960	187,761	974	82,125	468,820
Other Financing Receipts (Disbursements)					
Sale of Capital Assets		6,600			6,600
Transfers In		19,200			19,200
Transfers Out	(7,000)	(12,200)			(19,200)
Total Other Financing Receipts (Disbursements)	(7,000)	13,600			6,600
Net Change in Fund Cash Balances	190,960	201,361	974	82,125	475,420
Fund Cash Balances, January 1	382,164	733,130	58,138	171,366	1,344,798
Fund Cash Balances, December 31	\$573,124	\$934,491	\$59,112	\$253,491	\$1,820,218

See accompanying notes to the basic financial statements

Village of Jefferson
Ashtabula County
Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
Proprietary Fund Type
For the Year Ended December 31, 2021

	Enterprise
Operating Cash Receipts	
Charges for Services	\$1,055,160
Miscellaneous	16,817
	1,071,977
Operating Cash Disbursements	
Personal Services	200,292
Employee Fringe Benefits	113,331
Contractual Services	387,137
Supplies and Materials	193,939
Other	4,960
	899,659
<i>Total Operating Cash Disbursements</i>	<i>899,659</i>
<i>Operating Income (Loss)</i>	<i>172,318</i>
Non-Operating Receipts (Disbursements)	
Intergovernmental	341,670
Special Assessments	32,692
Capital Outlay	(533,513)
Principal Retirement	(41,928)
Interest and Other Fiscal Charges	(5,418)
	(206,497)
<i>Total Non-Operating Receipts (Disbursements)</i>	<i>(206,497)</i>
<i>Net Change in Fund Cash Balances</i>	<i>(34,179)</i>
<i>Fund Cash Balances, January 1</i>	<i>719,157</i>
<i>Fund Cash Balances, December 31</i>	<i>\$684,978</i>

See accompanying notes to the basic financial statements

Village of Jefferson
 Ashtabula County
 Statement of Additions, Deductions
 and Changes in Fund Balances (Regulatory Cash Basis)
 Fiduciary Fund Type
 For the Year Ended December 31, 2021

	<u>Fiduciary Fund Type</u>
	<u>Custodial</u>
Additions	
Deposits Received	\$7,130
<i>Total Additions</i>	7,130
Deductions	
Other Distributions	7,470
<i>Total Deductions</i>	7,470
<i>Net Change in Fund Balances</i>	(340)
<i>Fund Cash Balances, January 1</i>	3,418
<i>Fund Cash Balances, December 31</i>	\$3,078

See accompanying notes to the basic financial statements

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 – Reporting Entity

The Village of Jefferson (the Village), Ashtabula County is a body politic and corporate established to exercise the right and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides general government services, park operations and other leisure time activities and police services. The Village contracts with Jefferson Township to provide fire protection services.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types and a statement of additions, deductions and changes in fund balances (regulatory cash basis) for all fiduciary fund types which are all organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Safety Services Fund The safety services fund accounts for and reports the receipt of municipal income tax restricted to providing fire and protection services to the residents of the Village.

Debt Service Funds These funds account for and report financial resources that are committed to expenditure for principal and interest. The Village had the following significant Debt Service Fund:

Pierce Fire Truck Fund The Pierce fire truck fund accounts for and reports the receipt of charges for services committed to paying for capital assets used to provide fire protection services to surrounding entities.

Capital Project Fund These funds account for and report financial resources that are committed to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant Capital Project Fund:

Capital Improvements Fund The capital improvements fund accounts for and reports proceeds of municipal income tax committed for construction of a new municipal building.

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Sewer Improvement Fund The sewer improvement fund accounts for and reports the receipt of user charges for the purpose of completing sewer improvement projects.

Refuse Fund The refuse fund accounts for and reports the receipt of user charges for the purpose of providing refuse services to the residents and commercial users located within the Village.

Wastewater Treatment Fund The waste water treatment fund accounts for and reports the provision of sanitary sewer and water treatment services to the residents and commercial users located within the Village.

Fiduciary Funds Fiduciary funds include trust funds and custodial funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs. The Village has no trust funds.

Custodial funds are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's custodial funds account for deposits from hall rentals, performance bonds from contractors, and scholarship funds.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

Basis of Accounting

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These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

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Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, department, salary, and all other object levels of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2021

A summary of 2021 budgetary activity appears in Note 3.

Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2021

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Note 3 - Budgetary Activity

Budgetary activity for the years ending December 31, 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$797,253	\$963,487	(\$166,234)
Special Revenue	1,547,824	1,695,127	(\$147,303)
Debt Service	99,392	29,974	\$69,418
Capital Projects	605,354	665,407	(\$60,053)
Enterprise	1,099,013	1,446,339	(\$347,326)
Fiduciary	8,412	7,130	\$1,282
Total	\$4,157,248	\$4,807,464	(\$650,216)

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$938,853	\$788,925	\$149,928
Special Revenue	1,842,600	1,520,631	321,969
Debt Service	31,000	29,000	2,000
Capital Projects	889,656	590,367	299,289
Enterprise	2,046,255	1,480,518	565,737
Fiduciary	7,200	7,470	(270)
Total	\$5,755,564	\$4,416,911	\$1,338,653

Note 4 – Deposits

The Village maintains a deposit and investment pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2021

	2021
<i>Cash Management Pool:</i>	
Demand deposits	\$2,254,868
Certificates of deposit	191,406
Total deposits	2,446,274
STAR Ohio	62,000
Total investments	62,000
Total Deposits and Investments	\$2,508,274

The Village has a payroll clearing account that is held outside of the deposit pool where gross payroll is held for distribution. The expenditures included in the accompanying financial statement reflect gross payroll. The balance in the Village's payroll clearing account represent unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Depository Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure repayment of all public monies deposited in the financial institution.

Investments

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

Income Taxes

The Village levies a municipal income tax of 1.5 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file declaration annually.

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 6 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate of \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Risk Pool Membership

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2010 (through October 31, 2017), the corridor is for losses paid is between 60% and 70% of casualty premiums earned in the first \$250,000. Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and remain unchanged effective November 1, 2021 and November 1, 2020. OPRM had 769 members as of December 31, 2021.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2021.

Assets	\$ 21,777,439
Liabilities	<u>(15,037,383)</u>
Members' Equity	<u>\$ 6,740,056</u>

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Most Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes the plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. However, the Village contributes 10% of the members' share of gross salaries. The Village has paid all contributions required through December 31, 2021.

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Ohio Police and Fire Retirement System

The Village's full-time Police Officers belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages. The Village has paid all contributions required through December 31, 2021.

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multi-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during the calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4 percent during calendar year 2021. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

Note 9 – Debt

Debt outstanding at December 31, 2021 was as follows:

	Principal	Interest Rate
General Obligation Bonds	\$240,000	3.00%
OWDA Loan #4741 SR 46 Sewer Extension	108,968	3.97%
OWDA Loan #7340 Ultra-Violet Disinfection System	26,079	2.22%
OPWC Loan CG02K West Mulberry Street Improvement	60,000	0.00%
OPWC Loan CG06S East Ashtabula Street Sanitary Sewer Repairs	33,671	0.00%
OPWC Loan CG34N South Sycamore Street Truck Route Phase I	20,717	0.00%
OPWC Loan CG38I Wastewater Treatment Plant Upgrade	175,440	0.00%
OPWC Loan CG39P Sycamore Street Culvert Replacement	75,116	0.00%
OPWC Loan CG70M West Mulberry St Improvements, Phase 1.5	60,138	0.00%
OPWC Loan CG58V Sycamore Street Construction	71,747	0.00%
OPWC Loan CG64W Erie Street Improvements	227,922	0.00%
USDA Pierce Fire Truck 2020 Loan	426,000	2.38%
Andover Back Truck Loan	27,163	2.75%
Andover Back Hoe Loan	44,701	2.80%
US Bank Copier Loan	12,217	5.28%
Total	<u>\$1,609,879</u>	

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2021

The Village obtained General Obligation Bonds from the Bank of New York in the amount of \$860,000 to construct a Recreation Facility. The bonds were issued with an interest rate of 3% and mature in December 2024. The Village is repaying these bonds from municipal income tax revenues committed to capital improvements.

The Village obtained loans from the Ohio Public Works Commission (OPWC) for the purpose of completing various street and water and sewer projects. These are no interest loans maturing from July 2017 to July 2046. The Village is repaying these loans from municipal income tax revenues committed to capital improvements and user charges.

The Village obtained loans from the Ohio Water Development Authority (OWDA) for the purpose of completing various water and sewer projects. These loans were issued with interest rates between 2.22% and 4.56% and mature from July 2017 to June 2028. The Village is repaying these loans from user charges. OWDA Loan #9644 does not currently have an amortization schedule and is not included in the amortization schedule below.

The Village obtained a loan from Andover Bank for the purpose of purchasing a back hoe. The bond was issued at 2.80%, with a maturity date of July 2024. The Village is repaying this loan from income tax monies.

The Village obtained a loan from Andover Bank for the purpose of purchasing a new truck. The bond was issued at 2.75%, with a maturity date of September 2022. The Village is repaying this loan from income tax monies.

The Village obtained a lease from US Bank for the purpose of purchasing a copier. The debt was issued at 5.28%, with a maturity date of 2021. The Village is repaying this debt from income tax monies.

The Village obtained a loan from USDA for the purpose of purchasing a Fire Truck. The loan was issued at 2.38%, with a maturity date of 2030. The Village is repaying this loan from income tax monies.

Amortization

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31:	OPWC Loans	OWDA Loans	Pierce Fire Truck	General Obligation Bonds	Copier	Andover Bank Truck Loan	Andover Bank Back Hoe Loan
2022	\$57,262	\$24,725	\$53,141	\$82,200	\$4,153	\$29,567	\$16,152
2023	57,262	24,725	53,120	84,950	4,153		15,735
2024	57,262	24,725	53,075	87,550	4,153		15,318
2025	57,262	24,725	53,006		1,384		
2026	57,262	24,725	52,914				
2027-2031	229,734	28,778	214,113				
2032-2036	105,057						
2037-2041	84,147						
2042-2046	19,503						
Total	<u>\$724,751</u>	<u>\$152,403</u>	<u>\$479,369</u>	<u>\$254,700</u>	<u>\$13,843</u>	<u>\$29,567</u>	<u>\$47,205</u>

Village of Jefferson
Ashtabula County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 10 - Contingent Liabilities

The Village is defendant in pending lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Village's financial condition.

Note 11 – Transfers

During 2021, the Village made various transfers to subsidize operations and to provide for expenditures. All transfers were approved in accordance with Ohio Revised Code sections 5705.14, 5705.15 and 5705.16.

Note 12 – Fund Balance

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Capital Projects	Total
Nonspendable:				
Unclaimed Monies	\$9,070	\$0	\$0	\$9,070
Corpus				0
Outstanding Encumbrances	16,398	26,865	7,085	50,348
<i>Total</i>	<u>\$25,468</u>	<u>\$26,865</u>	<u>\$7,085</u>	<u>\$59,418</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted, committed, or assigned. These restricted, committed, and assigned amounts in the special revenue, debt service, and capital projects funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 13 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021, while the national state of emergency continues. During 2021, the Village received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Village of Jefferson
Ashtabula County
27 East Jefferson Street
Jefferson, Ohio 44047

To the Village Council and Mayor:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2022 and 2021 and the related notes to the financial statements of the Village of Jefferson, Ashtabula County, (the Village) and have issued our report thereon dated August 20, 2024, wherein we noted the Village followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Village’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Efficient • Effective • Transparent

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 20, 2024

Jefferson Village

Patricia A Fisher
Village Clerk Treasurer



27 East Jefferson St.
Jefferson, Ohio 44047
Telephone (440) 576-3946
Fax (440) 576-5548
Email: clerktreasurer@jeffersonohio.us

VILLAGE OF JEFFERSON ASHTABULA COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS DECEMBER 31, 2020 AND 2019

Finding Number	Finding Summary	Status	Additional Information
2020-001	Financial Reporting	Partially Corrected	Repeated as Management Letter Comment.
2020-002	Ohio Revised Code § 5705.41(D)	Fully Corrected	

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF JEFFERSON

ASHTABULA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 10/1/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov

Jefferson Village Police

Serving Since 1902



Joseph Schor
Deputy Chief of Police

104 East Jefferson St.
Jefferson, Ohio 44047
Telephone (440) 576-0010
Fax (440) 576-0714
Email: Joe.schor@jeffersonpolice.us

October 1, 2024

Attn: Mayor Jim Chiacchiero,
Safety Committee,
And Council

The following is a list of major calls for service and incident report categories for the month of September 2024. Attached is the statistics for the month as well for your review.

Calls For Service	454
Incident Offence Reports	36
Traffic Stops	58
Traffic Citations	30
Traffic Crashes	5
Physical Arrests	2
Medical Call Assists	33
Vehicle Lock Outs	6
Suspicious Activity	15
Towed Vehicles	4

Incident Offences Reported:

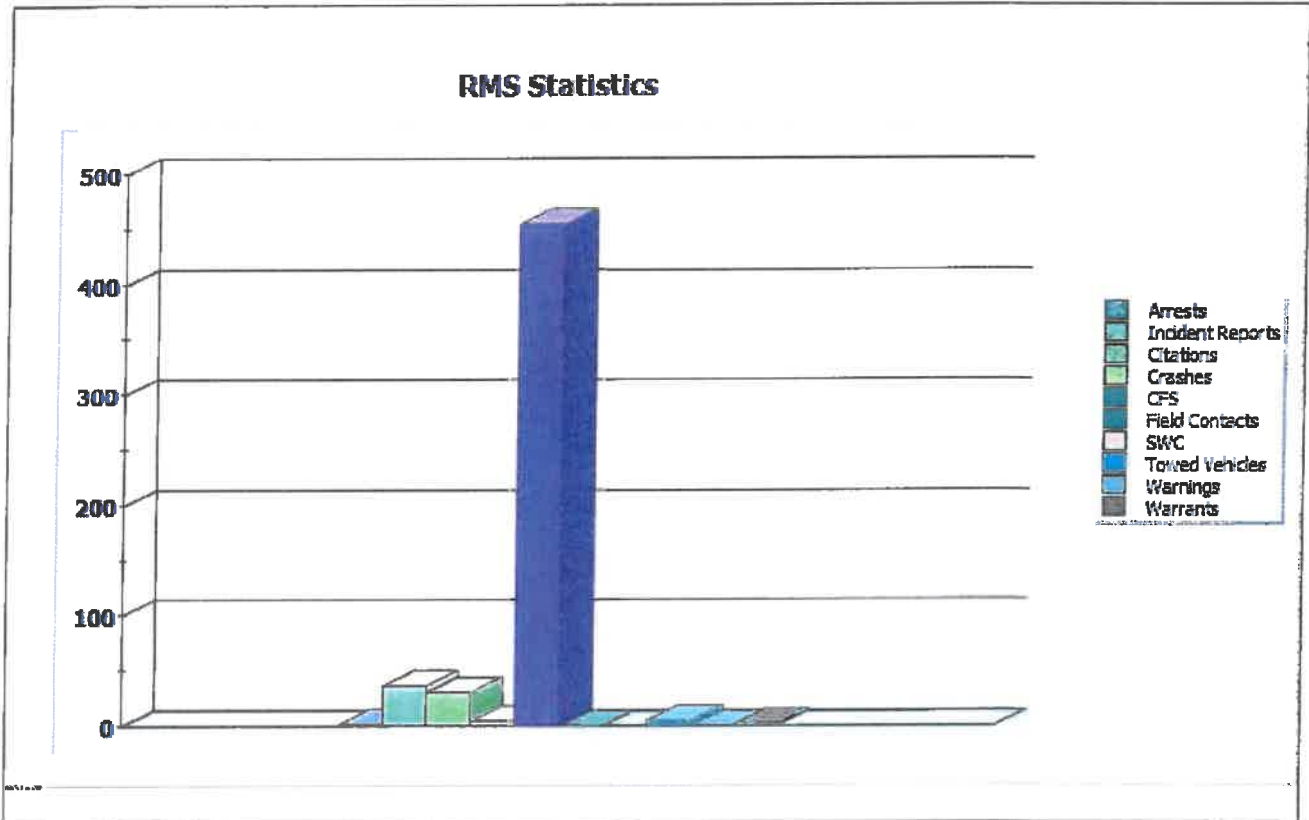
Menacing, Telephone Harassment, Vandalism, Burglary, Misuse of Credit Cards, Disorderly Conduct, Breaking & Entering, Juvenile Complaint, Theft, Animal Complaint, Protection Order Violation, Drug Possession, Missing Person, Assault, Fraud, Endangering Children, Found Property, and a Welfare Check.

Very Respectfully,

A handwritten signature in blue ink, appearing to read 'Joseph Schor'.

Joseph Schor
Deputy Chief of Police
Jefferson Village Police Department

JEFFERSON POLICE DEPARTMENT 104 EAST JEFFERSON ST JEFFERSON, OH 44047	<h2>Statistics Overview</h2>	
	RMS Statistics for Month: 09 Year: 2024	
	Print Date: 09-30-2024	Print Time: 14:57



System	Total
Arrests	2
Incident Reports	36
Citations	30
Crashes	5
CFS	454
Field Contacts	0
SWC	0
Towed Vehicles	4
Warnings	0
Warrants	1

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	<h2>Gender</h2>	
		RMS Statistics for Month: 09 Year: 2024	
		ARRESTS	
		Print Date: 09-30-2024	Print Time: 14:59

Gender	Count
FEMALE	1
<Blank>	1

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	<h2>Arrest Type</h2>	
		RMS Statistics for Month: 09 Year: 2024	
		ARRESTS	
		Print Date: 09-30-2024	Print Time: 14:59

ArrestType	Count
SUSPECT/ARRESTEE	2

	JEFFERSON POLICE DEPARTMENT 104 EAST JEFFERSON ST JEFFERSON, OH 44047	<h2>IBR Code</h2>
		RMS Statistics for Month: 09 Year: 2024
		INCIDENTS
		Print Date: 09-30-2024 Print Time: 15:00

IBR Code	Count
2913.02-Theft	3
72-THREATS/HARASSMENT	3
2151.022-Unruly Juvenile Offenses	2
2911.12-Burglary	2
2913.21-Misuse of Credit Card	2
2913.02A1-Theft _ without consent	1
125-FOUND PROPERTY	1
130-FRAUD	1
19-TELEPHONE HARASSMENT	1
VD-VERBAL DISPUTE	1
2903.13A-Assault _ knowingly harm victim	1
2903.13-Assault	1
2903.22-Menacing	1
2909.05-Vandalism	1
2917.11-Disorderly Conduct	1
2911.13-Breaking and Entering	1
618.17-MAXIMUM NUMBER OF DOGS OR CATS PER DWELLING UNIT	1
10-ASSIST OTHER UNIT	1
65-PROPERTY DAMAGE	1
WC-WELFARE CHECK	1
2919.22-Endangering Children	1
2919.27-Violate Protection Order or Consent Agreement	1
2928.11A-Possession of Drugs _ obtain, possess, or use	1
38-MISSING PERSON	1
4510.11-Driving Under Susp/Rev	1
80-SUSPICIOUS VEHICLE/PERSON	1
76-MENTAL	1

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	Day of Week	
		RMS Statistics for Month: 09 Year: 2024	
		INCIDENTS	
		Print Date: 09-30-2024	Print Time: 15:00

Day	Count
Wednesday	10
Tuesday	2
Thursday	3
Sunday	3
Saturday	6
Monday	3
Friday	9

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	Charge	
		RMS Statistics for Month: 09 Year: 2024	
		CITATIONS	
		Print Date: 09-30-2024	Print Time: 15:01

Charge Description	Count
DOGS RUNNING AT LARGE	1
Driving While Texting Effective	1
Expired Plates	1
EXPIRED PLATES	2
MAXIMUM NUMBER OF DOGS OR CATS PER DWELLING UNIT	1
RED LIGHT	1
RIGHT-OF-WAY AT PRIVATE DRIVEWAY, ALLEY OR BUILDING	1
SPEED	20
STOP SIGN	2

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	<h2>Day of Week</h2>	
		RMS Statistics for Month: 09 Year: 2024	
		CITATIONS	
		Print Date: 09-30-2024	Print Time: 15:01

Day	Count
Friday	7
Monday	1
Saturday	5
Sunday	2
Thursday	9
Tuesday	3
Wednesday	3

	JEFFERSON POLICE DEPARTMENT 104 EAST JEFFERSON ST JEFFERSON, OH 44047	Location	
		RMS Statistics for Month: 09 Year: 2024	
		CRASHES	
		Print Date: 09-30-2024	Print Time: 15:03

Location	Count
SR	2
SR 307	1
MARKET	1
CHESTNUT	1

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	<h2>Hour of Day</h2>
		RMS Statistics for Month: 09 Year: 2024
		CRASHES
		Print Date: 09-30-2024 Print Time: 15:03

Hour	Count
08	1
09	1
10	1
12	1
17	1

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	<h2>Location</h2>
		RMS Statistics for Month: 09 Year: 2024
		CFS
		Print Date: 09-30-2024 Print Time: 15:03

Location	Count
207 WEST MULBERRY ST	31
204 WEST MULBERRY ST	28
VILLAGE COMPOST SITE	15
32 EAST JEFFERSON ST	15
GIDDINGS PARK	15
149 NORTH CHESTNUT ST	13
DOG PARK	13
120 SOUTH CHESTNUT ST	10
25 EAST CEDAR ST	9
261 EAST JEFFERSON ST	8
160 NORTH CHESTNUT ST	8
326 NORTH MARKET ST	8
104 SOUTH CHESTNUT ST	8

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	Activity	
		RMS Statistics for Month: 09 Year: 2024	
		CFS	
		Print Date: 09-30-2024	Print Time: 15:03

Activity Type	Count
PROPERTY/BUSINESS CHECK	119
EXTRA PATROL	96
TRAFFIC STOP	45
MEDICAL CALL	31
SUSPICIOUS ACTIVITY	12
FOLLOW-UP	9
911 HANG UP OR OPEN LINE RESPONSE NEEDED	8
SPECIAL DETAIL	7
LOCKOUT OF VEHICLE (P)	7
ACCIDENT PROPERTY DAMAGE	7

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	<h1>Type</h1>
		RMS Statistics for Month: 09 Year: 2024
		TOW
		Print Date: 09-30-2024 Print Time: 15:06

Tow Type	Count
MOTOR VEHICLE ACCIDENT	3
DRIVING UNDER SUSPENSION	1

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	Company	
		RMS Statistics for Month: 09 Year: 2024	
		TOW	
		Print Date: 09-30-2024	Print Time: 15:06

Tow Company	Count
A+ TOWING COMPANY	4

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	<h2>Disposition</h2>	
		RMS Statistics for Month: 09 Year: 2024	
		WARRANTS	
		Print Date: 09-30-2024	Print Time: 15:07

Disposition	Count
RECALLED BY COURT	1

	JEFFERSON POLICE DEPARTMEN 104 EAST JEFFERSON ST JEFFERSON, OH 44047	Type	
		RMS Statistics for Month: 09 Year: 2024	
		WARRANTS	
		Print Date: 09-30-2024	Print Time: 15:07

Tow Type	Count
BENCH	1

Jefferson Fire Department

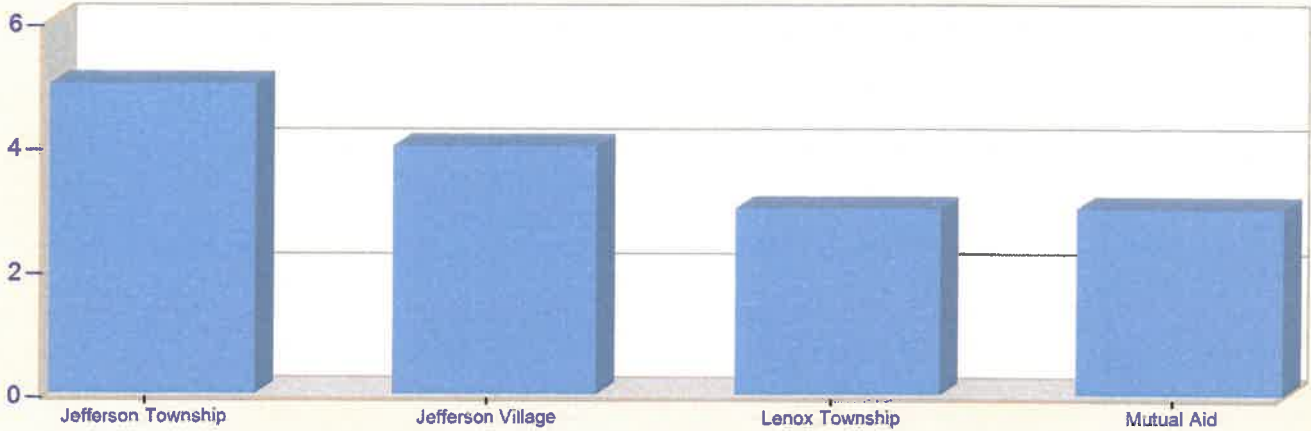
Jefferson, OH

This report was generated on 10/1/2024 8:29:53 AM



Incident Type Count per Zone for Date Range

Start Date: 09/01/2024 | End Date: 09/30/2024



ZONES	INCIDENT TYPE	COUNT
Jefferson Township - Jefferson Township		
	322 - Motor vehicle accident with injuries	1
	324 - Motor vehicle accident with no injuries.	2
	442 - Overheated motor	1
	611 - Dispatched & cancelled en route	1
	<i>Total Incidents for Jefferson Township - Jefferson Township:</i>	5
Jefferson Village - Jefferson Village		
	324 - Motor vehicle accident with no injuries.	1
	600 - Good intent call, other	1
	611 - Dispatched & cancelled en route	1
	733 - Smoke detector activation due to malfunction	1
	<i>Total Incidents for Jefferson Village - Jefferson Village:</i>	4
Lenox Township - Lenox Township		
	131 - Passenger vehicle fire	1
	138 - Off-road vehicle or heavy equipment fire	1
	531 - Smoke or odor removal	1
	<i>Total Incidents for Lenox Township - Lenox Township:</i>	3
Mutual Aid - Mutual Aid		

Zone information is defined on the Basic Info 3 screen of an incident.
Only REVIEWED incidents included.



ZONES	INCIDENT TYPE	COUNT
	111 - Building fire	2
	611 - Dispatched & cancelled en route	1
	<i>Total Incidents for Mutual Aid - Mutual Aid:</i>	3
	<i>Total Count for all Zone:</i>	15

Zone information is defined on the Basic Info 3 screen of an incident.
Only REVIEWED incidents included.



Jefferson Fire Department

Jefferson, OH

This report was generated on 10/1/2024 8:31:30 AM



Count of Classes and People by Class Category with Class Hours and Man Hours for Date Range
Passed/Failed: Both Passed and Failed | Start Date: 09/01/2024 | End Date: 09/30/2024

	CLASS COUNT	TOTAL CLASS HOURS	COUNT OF PEOPLE	TOTAL MAN HOURS
Community Service Training	4	13:00	8	28:00
Fire Investigation and Inspection Training	1	1:00	1	1:00
Firefighter Training	2	3:00	21	33:00
GRAND TOTALS:	7	17:00	30	62:00

This report lists the actual count of Reviewed classes and the class hours, and the number of people who attended those classes and the total Man Hours for each Class Category. This report pulls training hours from the Training Code Hours field on the Info Page.



Jefferson Fire Department

Jefferson, OH

This report was generated on 10/1/2024 8:30:30 AM



Occupancies by Inspection Result for Inspectors for Date Range

Inspector: | StartDate: 9/1/2024 | EndDate: 9/30/2024

INSPECTION DATE	INSPECTION TYPE	OCCUPANCY NAME
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Total Inspections: 0

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Jefferson Fire Department

Jefferson, OH

This report was generated on 10/1/2024 8:30:53 AM



Occupancies by Inspection Result for Inspectors for Date Range

Inspector: Rice, Jacob M | StartDate: 9/1/2024 | EndDate: 9/30/2024

INSPECTION DATE	INSPECTION TYPE	OCCUPANCY NAME
Inspection Result: Passed		
9/5/2024	Annual	A TECH B Building
9/13/2024	Annual	Opal house II (former Westfall house)

Total Inspections for this Result Type: 2

Total Inspections: 2



ORDINANCE NO. 2024-O-____3344_____

**AN ORDINANCE AMENDING CHAPTER 894
TO BE TITLED “COMMUNITY REINVESTMENT AREA TAX INCENTIVE
PROGRAM”, TO ESTABLISH A NEW CRA FOR THE ENTIRE VILLAGE,
TO CREATE A COMMUNITY REINVESTMENT HOUSING COUNCIL,
AND TO CREATE A TAX INCENTIVE REVIEW COUNCIL**

WHEREAS, the council of the Village of Jefferson (hereinafter “Council”) desires to pursue all reasonable and legitimate incentive measures to assist and encourage development throughout the Village of Jefferson in areas that have not enjoyed reinvestment from remodeling or new construction;

WHEREAS, a survey of housing, a copy of which is on file in the Village Office as required by ORC Section 3735.66, has been prepared for the entire Village area as depicted on Exhibit A, to be included in the proposed Jefferson Community Reinvestment Area (hereinafter “Jefferson CRA”);

WHEREAS, Chapter 894: Community Reinvestment Areas of the Codified Ordinances was enacted by Resolution 1653, on May 21, 1984, establishing Community Reinvestment Area No. 1., for a limited area of the Village as depicted on Exhibit B, and designating the Village Administrator as the Housing Officer, as described in Ohio Revised Code (“ORC”) Sections 3735.65 and 3735.66;

WHEREAS, the previously enacted legislation establishing Community Reinvestment Area No. 1 has no active agreements between the Village of Jefferson and any commercial or industrial business;

WHEREAS, permanent changes to ORC Sections 3735.65 through 3735.70 have significantly revised the rules governing Community Reinvestment Areas;

WHEREAS, the maintenance of existing and construction of new structures in the Village of Jefferson would serve to encourage economic stability, maintain real property values, and generate new employment opportunities; and

WHEREAS, the remodeling of existing structures or the construction of new structures in the Jefferson CRA constitutes a public purpose for which real property exemptions may be granted.

NOW THEREFORE, BE IT ORDAINED by the Council of the Village of Jefferson, Ashtabula County, Ohio, that:

Section 1: The entire village, designated as the Jefferson CRA, constitutes an area in which housing facilities or structures of historical significance are located, and in which new construction or repair of existing facilities has been discouraged.

Section 2: Section 894.01 Community Reinvestment Area No. 1. of Part Eight – Business Regulation and Taxation Code of the Codified Ordinances of the Village of Jefferson, as currently in effect, is hereby repealed.

Section 3: Chapter 894 Community Reinvestment Areas of Part Eight – Business Regulation and Taxation Code of the Codified Ordinances of the Village of Jefferson, is hereby amended as follows:

CHAPTER 894
Community Reinvestment Area Tax Incentive Program

894.01 PURPOSE.

The area designated as the Village of Jefferson Community Reinvestment Area (hereinafter “Jefferson CRA”) constitutes an area in which housing facilities or structures of historical significance are located, and in which new construction or repair of existing facilities has been discouraged.

894.02 ESTABLISHMENT.

Pursuant to ORC Section 3735.66, the Jefferson CRA is hereby established in the following described area and encompasses the entire corporate limits of the Village of Jefferson:

(a) The Jefferson CRA is approximately depicted as the cross hatched area on the map attached to Ordinance No. 2024-O-_____, marked Exhibit “A” and by this reference incorporated herein.

(b) Only residential, commercial and/or industrial properties consistent with the applicable zoning regulations within the designated Jefferson CRA will be eligible for exemptions under this Program.

894.03 ELIGIBILITY.

All properties identified in Exhibit “A” attached to Ordinance No. 2024-O-_____ as being within the Jefferson CRA (consisting of all properties within the corporation limits of the Village of Jefferson, Ohio as of December 1, 2024 are eligible for exemption from taxation, dependent on the type of project to be undertaken. This proposal is a public/private partnership intended to promote and expand conforming uses in the designated area. As part of the project, the Village intends to undertake supporting public improvements in the designated area.

894.04 TAX EXEMPTION.

(a) Commercial and Industrial Properties. Within the Jefferson CRA, the percentage of the tax exemption on the increase in the assessed valuation resulting from improvements to a commercial or industrial real property and the term of the exemption shall be negotiated on a case-by-case basis in advance of construction or remodeling occurring according to the rules outlined in the ORC Section 3765.67. The results of the negotiation as approved by this Council shall be set in writing in a Community Reinvestment Area Agreement as outlined in ORC Section 3735.671, subject to the following:

(1) Remodeling:

A. Commercial Properties: Up to fifteen (15) years, and up to seventy-five percent (75%) for the remodeling of existing commercial facilities, when

the cost of remodeling is at least fifty thousand dollars (\$50,000).

- B. Industrial Properties: Up to fifteen (15) years, and up to seventy-five percent (75%) for the remodeling of existing industrial facilities, when the cost of remodeling is at least two hundred and fifty thousand dollars (\$250,000).

(2) New Construction:

Commercial and Industrial Properties: Up to fifteen (15) years and up to seventy-five percent (75%) for the construction of new commercial or industrial facilities.

(b) Residential Properties. For residential property, a tax exemption on the increase in the assessed valuation resulting from the improvements as described in ORC Section 3735.67 shall be granted upon application by the property owner and certification thereof by the designated Housing Officer for the following periods.

(1) Remodeling:

- A. *Twelve (12) years* for the remodeling of a residential dwelling containing not more than two housing units and upon which the cost of remodeling is at least *fifty thousand dollars (\$50,000)*, and with such exemption being *sixty percent (60%)* for each of the *twelve years*.
- B. Five (5) years for the remodeling of an existing multi-unit residential building containing at least three (3), but not more than four (4), residential units, when the cost of remodeling is at least one hundred thousand dollars (\$100,000) but not less than thirty three thousand three hundred thirty dollars (\$33,330) per unit, and with such exemption being twenty-five percent (25%) for each of the five years.

(2) New Construction:

- A. *Twelve (12) years* for new residential construction consisting of not more than two dwelling units in one building with such exemption being *sixty percent (60%)* for each of the *twelve years*.
- B. Five (5) years for new multi-unit residential construction consisting of at least three (3), but not more than four (4), residential units in one building, and with such exemption being twenty-five percent (25%) for each of the five years.

(c) If remodeling qualifies for an exemption, during the period of the exemption, the exempted percentage of the dollar amount of the increase in market value of the structure shall be exempt from real property taxation. If new construction qualifies for an exemption, during the period of the exemption the exempted percentage of the structure shall not be considered to be an improvement on the land on which it is located for the purpose of real property taxation.

894.05 HOUSING OFFICER.

To administer and implement the provisions of this chapter, the Village Administrator is designated the Housing Officer as described in ORC 3735.65 through 3735.70.

894.06 COMMUNITY REINVESTMENT AREA HOUSING COUNCIL.

(a) A “Community Reinvestment Area Housing Council” (hereinafter “CRA Council”) shall be created, consisting of two members appointed by the Mayor, two members appointed by Village Council and one member appointed by the Village Planning Commission. The majority of the members shall then appoint two additional members who shall be residents within the area. Terms of the members of the CRA Council shall be for three years. An unexpired term resulting from a vacancy in the CRA Council shall be filled in the same manner as the initial appointment was made.

(b) The CRA Council shall make an annual inspection of the properties within the district for which an exemption has been granted under ORC Section 3735.67.

(c) The CRA Council shall hear appeals under ORC Section 3735.70.

(d) The CRA Council reserves the right to re-evaluate the designation of the Jefferson Community Reinvestment Area after December 31, 2025, on an annual basis, at which time the council may direct the Housing Officer to not accept any new applications for exemptions as described in ORC Section 3735.67.

894.07 TAX INCENTIVE REVIEW COUNCIL.

(a) A Tax Incentive Review Council (hereinafter “TI Review Council”) shall be established pursuant to ORC Section 5709.85 and shall consist of three representatives appointed by the Board of County Commissioners; two representatives of the Village of Jefferson, appointed by the Mayor with Village Council concurrence; the county auditor or its designee; a representative of the Jefferson Area Local School District Board of Education; and a representative of the Ashtabula County Technical & Career Center Board of Education.

(b) At least two members of the TI Review Council shall be residents of the Village of Jefferson.

(c) The TI Review Council shall annually review the compliance of each agreement involving the granting of exemptions for commercial or industrial real property improvements under ORC Section 3735.671 and make written recommendations to the CRA Council as to continuing, modifying, or terminating said agreement based upon the performance of the agreement.

894.08 APPLICATION PROCESS.

Any owner of real property located in the Jefferson CRA eligible for exemption from taxation may file an application with the Housing Officer and such application shall be received and processed pursuant to ORC Section 3735.67.

894.09 AUTHORIZATION; EFFECTIVE DATE.

This chapter shall take effect and be enforced from and after the earliest period allowed by law and pursuant to ORC Sections 3735.65 to 3735.70.

Section 4: The Village Council reserves the right to re-evaluate the designation of the Jefferson CRA after December 31, 2025, on an annual basis, at which time Village Council may direct the Housing Officer to not accept any new applications for exemptions as described in ORC 3735.67.

Section 5: The Village Council hereby finds and determines that all formal actions relative to the passage of this Ordinance were taken in an open meeting of this Council, that all deliberations of this Council and of its committees, if any, which resulted in formal action were taken in meetings open to the public, in full compliance with the applicable legal requirements, including Section 121.22 of the ORC.

Section 6: The Mayor of the Village of Jefferson is hereby directed and authorized to forward this Ordinance and map of the Jefferson CRA to the Director of the Ohio Development Services Agency pursuant to ORC Sections 3735.65 to 3735.70.

Section 7: This ordinance shall take effect and be enforced from and after the earliest period allowed by law and upon assignment by the Director of the Ohio Development Services Agency of a unique designation by which the Jefferson CRA shall be identified for purposes of ORC Sections 3735.65 to 3735.70. The owner of real property located in the Jefferson CRA and eligible for exemption from taxation pursuant to this Ordinance may file an application for an exemption from real property taxation of a percentage of the assessed valuation of a new structure, or of the increased assessed valuation of an existing structure after remodeling began, if the new structure or remodeling is completed after the Effective Date, provided such exemption is not subject to approval by the Jefferson Area Board of Education.

WHEREFORE, this Ordinance shall take effect at the earliest date allowed by law.

Passed by Council on the _____ day of _____ 2024.

_____ Yeas _____ Nays

AUTHENTICATION:

Patricia A. Fisher
Clerk/Treasurer of Council

James Chiacchiero
Mayor

Date

Date

APPROVED AS TO LEGAL FORM:

Jason L. Fairchild, Esq.
Village Solicitor

Exhibit A. Village of Jefferson Proposed Community Reinvestment Area (CRA) Boundary, XX, 2023

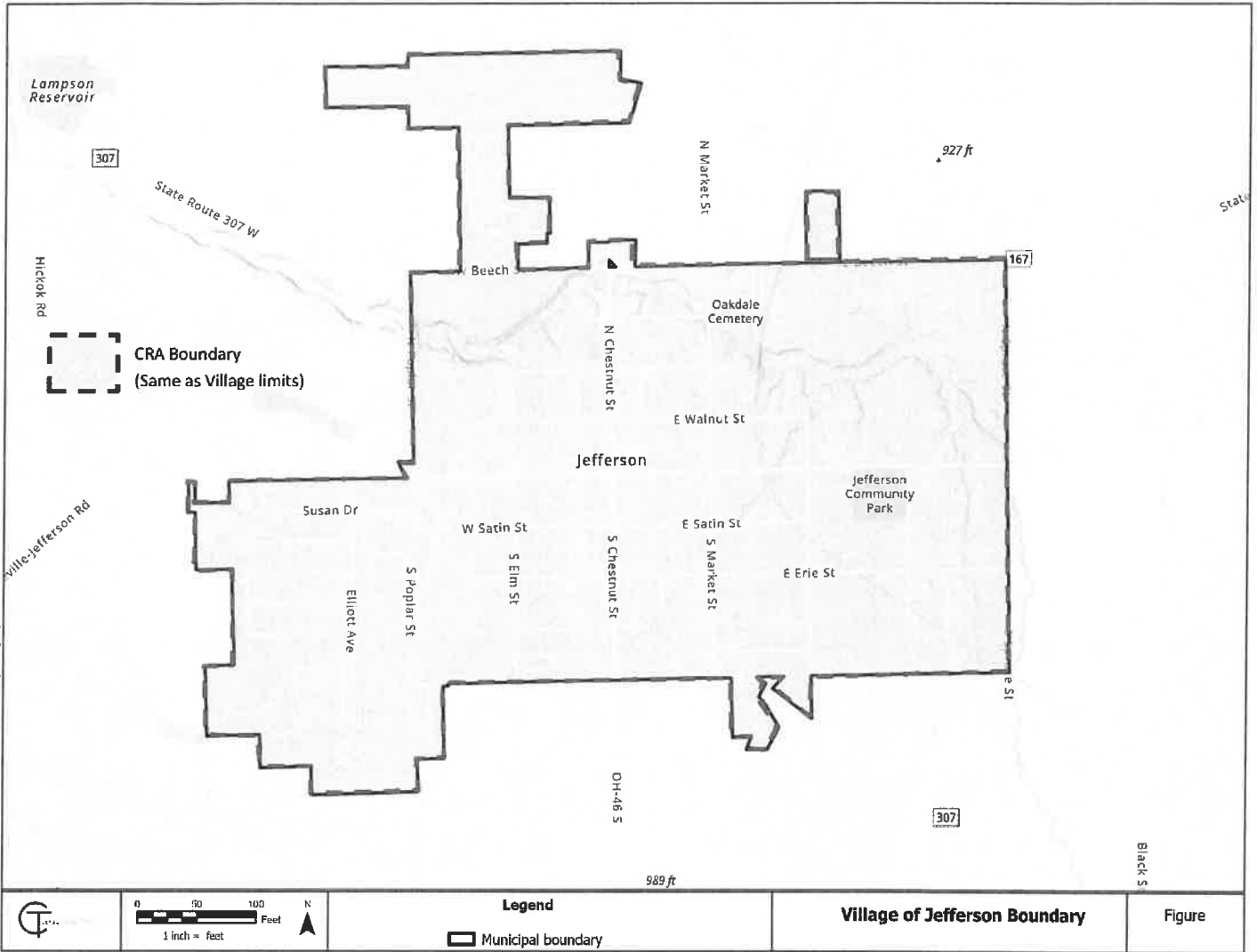
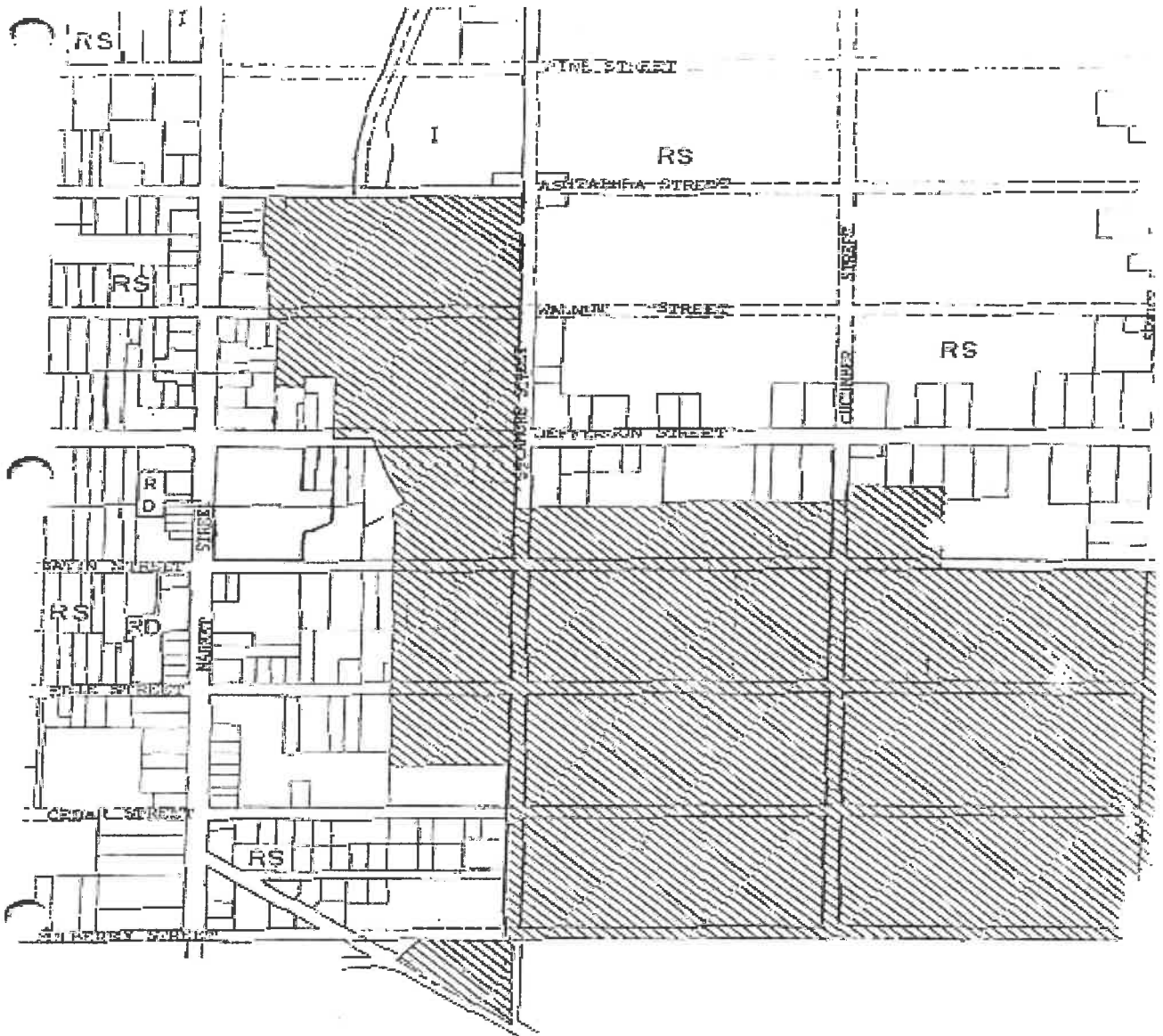


Exhibit B. Boundaries of Existing Community Reinvestment Area No. 1. From Chapter 894

BOUNDARIES OF COMMUNITY REINVESTMENT AREA NO. 1



ORDINANCE NO. 2024-O-____3346____

**AN ORDINANCE AMENDING CHAPTER 452.03 OF THE CODE OF
ORDINANCES OF THE VILLAGE OF JEFFERSON, OHIO PERTAINING
TO PROHIBITED STANDING OR PARKING PLACES**

WHEREAS, Council has been advised of the need to provide for the amendment of Chapter 452.03 of the Code of Ordinances of the Village of Jefferson, Ohio pertaining to prohibited standing or parking places:

WHEREAS, Chapter 452.03 presently reads as follows:

§ 452.03 PROHIBITED STANDING OR PARKING PLACES.

(a) No person shall stand or park a vehicle, except when necessary to avoid conflict with other traffic or to comply with the provisions of this title, or while obeying the directions of a police officer or a traffic-control device, in any of the following places:

- (1) On a sidewalk, except a bicycle;
- (2) In front of a public or private driveway;
- (3) Within an intersection;
- (4) Within ten feet of a fire hydrant;
- (5) On a crosswalk;
- (6) Within 20 feet of a crosswalk at an intersection;
- (7) Within 30 feet of, and upon the approach to, any flashing beacon, stop sign, or traffic-control device;
- (8) Between a safety zone and the adjacent curb or within 30 feet of points on the curb immediately opposite the ends of a safety zone, unless a different length is indicated by a traffic-control device;
- (9) Within 50 feet of the nearest rail of a railroad crossing;
- (10) Within 20 feet of a driveway entrance to any fire station and, on the side of the street opposite the entrance to any fire station, within 75 feet of the entrance when it is properly posted with signs;
- (11) Alongside or opposite any street excavation or obstruction when such standing or parking would obstruct traffic;
- (12) Alongside any vehicle stopped or parked at the edge or curb of a street;
- (13) Upon any bridge or elevated structure upon a street, or within a street tunnel;
- (14) At any place where signs prohibit stopping, standing or parking, or where the curbing is painted yellow, or at any place in excess of the maximum time limited by signs;
- (15) Within one foot of another parked vehicle;
- (16) On the roadway portion of a freeway, expressway, or thruway.

(17) On a front yard, except during special events, such as parties, graduations, civic functions, etc., or in a legally authorized parking space.

(b) Whoever violates division (a)(1), (a)(2), (a)(3), (a)(5), (a)(6), (a)(7), (a)(8), (a)(9), (a)(10), (a)(11), (a)(12), (a)(13), (a)(15), (a)(16), or (a)(17) of this section shall be fined \$30. Whoever violates division (a)(1), (a)(2), (a)(3), (a)(5), (a)(6), (a)(7), (a)(8), (a)(9), (a)(10), (a)(11), (a)(12), (a)(13), (a)(15), (a)(16), or (a)(17) of this section more than twice within a one year period shall not be entitled to pay a waiver under § 452.19 of the Codified Ordinances of the Village of Jefferson, and is guilty of a minor misdemeanor and shall pay a fine of \$100.

(c) Whoever violates division (a)(4) or (a)(14) of this section shall be fined \$50. Whoever violates division (a)(4) or (a)(14) of this section more than twice within a one year period shall not be entitled to pay a waiver under § 452.19 of this chapter, is guilty of a minor misdemeanor and shall pay a fine of \$100.

WHEREAS, Council finds it to be in the best interest of the Village to provide for the amendment of Chapter 452.03 of the Code of Ordinances of the Village of Jefferson, Ohio.

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE COUNCIL OF THE VILLAGE OF JEFFERSON, ASHTABULA COUNTY, STATE OF OHIO:

Section 1. That Chapter 452.03 of the Code of Ordinances of the Village of Jefferson, Ohio is hereby amended to read as follows:

§ 452.03 PROHIBITED STANDING OR PARKING PLACES.

(a) No person shall stand or park a vehicle, except when necessary to avoid conflict with other traffic or to comply with the provisions of this title, or while obeying the directions of a police officer or a traffic-control device, in any of the following places:

- (1) On a sidewalk, except a bicycle;
- (2) In front of a public or private driveway;
- (3) Within an intersection;
- (4) Within ten feet of a fire hydrant;
- (5) On a crosswalk;
- (6) Within 20 feet of a crosswalk at an intersection;
- (7) Within 30 feet of, and upon the approach to, any flashing beacon, stop sign, or traffic-control device;
- (8) Between a safety zone and the adjacent curb or within 30 feet of points on the curb immediately opposite the ends of a safety zone, unless a different length is indicated by a traffic-control device;
- (9) Within 50 feet of the nearest rail of a railroad crossing;
- (10) Within 20 feet of a driveway entrance to any fire station and, on the side of the street opposite the entrance to any fire station, within 75 feet of the entrance when it is properly posted with signs;
- (11) Alongside or opposite any street excavation or obstruction when such standing or parking would obstruct traffic;

- (12) Alongside any vehicle stopped or parked at the edge or curb of a street;
- (13) Upon any bridge or elevated structure upon a street, or within a street tunnel;
- (14) At any place where signs prohibit stopping, standing or parking, or where the curbing is painted yellow, or at any place in excess of the maximum time limited by signs;
- (15) Within one foot of another parked vehicle;
- (16) On the roadway portion of a freeway, expressway, or thruway;
- (17) On a front yard, with the front yard being defined as the yard area directly in front of the habitable (main) portion of the house extending to the front property line and not occupied by a structure;
- (18) On a side yard, with the side yard being defined as the yard area from the rear setback of the house extending to the side property lines and forward to the front property line and not occupied by a structure or driveway.

(b) Whoever violates division (a)(1), (a)(2), (a)(3), (a)(5), (a)(6), (a)(7), (a)(8), (a)(9), (a)(10), (a)(11), (a)(12), (a)(13), (a)(15), (a)(16), (a)(17), or (a)(18) of this section shall be fined \$30. Whoever violates division (a)(1), (a)(2), (a)(3), (a)(5), (a)(6), (a)(7), (a)(8), (a)(9), (a)(10), (a)(11), (a)(12), (a)(13), (a)(15), (a)(16), (a)(17), or (a)(18) of this section more than twice within a one year period shall not be entitled to pay a waiver under § 452.19 of the Codified Ordinances of the Village of Jefferson, and is guilty of a minor misdemeanor and shall pay a fine of \$100.

(c) Whoever violates division (a)(4) or (a)(14) of this section shall be fined \$50. Whoever violates division (a)(4) or (a)(14) of this section more than twice within a one year period shall not be entitled to pay a waiver under § 452.19 of this chapter, is guilty of a minor misdemeanor and shall pay a fine of \$100.

Section 2. That any and all ordinances or parts thereof in conflict with this Ordinance shall be and the same are hereby repealed.

Section 3. That all formal actions of this Council concerning the passage of this Ordinance were adopted in an open meeting, and all deliberations of this Council, or any of its committees, which resulted in such formal actions, were in a meeting open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

WHEREFORE, this Ordinance shall take effect at the earliest date allowed by law.

Passed by Council on the _____ day of _____ 2024.

_____ Yeas _____ Nays

AUTHENTICATION:

 Patricia A. Fisher
 Clerk/Treasurer of Council

 James Chiacchiero
 Mayor

 Date

 Date

APPROVED AS TO LEGAL FORM:

Jason L. Fairchild, Esq.
Village Solicitor

3343

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

Resolution 2024-R-3343

(VILLAGE COUNCIL)
Revised code, Secs. 5705.34-5705.35

The Council of the Village of JEFFERSON

County, Ohio, met in _____ session on the _____ day of _____,

(Regular or special)

2024, at the office of _____ with the following members

present:

Mr./Ms. _____ moved the adoption of the following Resolution:

WHEREAS, This Council in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1st, 2025; and

WHEREAS, The Budget Commission of ASHTABULA County, Ohio has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part within, the ten mill limitation; therefore, be it

RESOLVED, By the Council of the Village of JEFFERSON, ASHTABULA County, Ohio that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said Village the rate of each tax necessary to be levied within and without the ten mill limitation as follows:

SCHEDULE A
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION
AND COUNTY AUDITOR'S ESTIMATED TAX RATES

FUND	Amount approved	Amount to be	County Auditor's Estimate	
	by Budget Commission Inside 10M. Limitation	Derived from Levies Outside 10 M. Limitation	Inside 10 M. Limit	Outside 10m. limit
	Column I	Column II	III	IV
General Fund	\$219,958.40		2.980	
Road and Bridge Fund		\$107,947.19		2.000
Fire		\$143,254.46		2.500
Parks		\$54,192.51		1.000
Cemetary Fund				
Police Fund		\$24,754.28		1.000
R/B Fund				
Bond/Fire Truck				
Ambulance/EMS				
Gen/Lighting		\$83,889.06		1.550
TOTAL	\$219,958.40	\$414,037.50	2.980	8.050

SCHEDULE B
LEVIES OUTSIDE 10 MIL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND		Maximum Rate Authorized to	Co. Auditor's Est. of Yield of Levy (Carry to Schedule A., Column II)
OUTSIDE:			
Current Expense Levy authorized by voters (8-Nov-83 not to cont years.	police cont	1.000	\$24,754.28
Current Expense Levy authorized by voters (3-Nov-20 not to cont years.	Fire 2025	1.000	\$54,121.97
Current Expense Levy authorized by voters (3-Nov-20 not to 5 years.	Lightin 2025	1.550	\$83,889.06
Current Expense Levy authorized by voters (2-Nov-21 not to 5 years.	Parks 2026	1.000	\$54,192.51
Current Expense Levy authorized by voters (7-Nov-23 not to exceed years.	R/B 2028	2.000	\$107,947.19
Current Expense Levy authorized by voters (2-Nov-21 years.	Fire 2026	1.500	\$89,132.49
TOTAL OUTSIDE MILLAGE			
SPECIAL LEVY FUND:			
TOTAL SPECIAL LEVY FUND			
PERMANENT IMPROVEMENT:			
Levy authorized by voters on not to exceed years.			

and be it further,

RESOLVED, That the Clerk of this Council be, and he is hereby directed to certify a copy of this Resolution to the County Auditor of Said County.

Mr./Ms. _____ seconded the Resolution and the roll

being called upon its adoption the vote resulted as follows:

Mr./Ms. _____

Mr./Ms. _____

Mr./Ms. _____

Mr./Ms. _____

Mr./Ms. _____

Mr./Ms. _____

Mr./Ms. _____

Adopted the _____ day of _____ 2024

Attest: _____
President of Council

Clerk of Council

CERTIFICATE OF COPY
ORIGINAL ON FILE

The State of Ohio, _____, Clerk of the Council of the village of
JEFFERSON _____, within and for said county, and in whose custody the Files and

Records of said Council are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing

is taken and copied from the original _____

now on file, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

WITNESS my signature, this _____ day of _____ 2024

Clerk of Council

1. A copy of this Resolution must be certified to the County Auditor before the first day of October in each year, or at such later date as may be approved by the Board of Tax Appeals.

No. _____

COUNCIL OF THE VILLAGE OF

JEFFERSON

ASHTABULA COUNTY, OHIO

RESOLUTION

ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET
COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERT-
IFYING THEM TO THE COUNTY AUDITOR.

(Village Council)

Adopted _____ 2024

Clerk of Council

Filed _____ 2024

County Auditor.

By _____
Deputy.

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

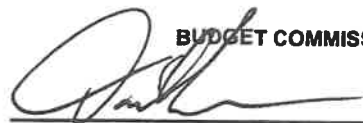

THE BUDGET COMMISSION OF ASHTABULA COUNTY, OHIO HEREBY MAKES THE
 FOLLOWING OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR
 THE VILLAGE OF JEFFERSON FOR THE FISCAL YEAR

BEGINNING JANUARY 1ST, 2025

FUND	UNENCUMBERED BALANCE JAN. 1, 2025	PROPERTY TAX	OTHER SOURCES	TOTAL
GENERAL FUND	\$862,979.18	\$219,958.40	\$825,041.60	\$1,907,979.18
Spec Police	\$4,773.31	\$24,754.28	\$5,245.72	\$34,773.31
Fire Apparatus 221	\$20,127.54	\$89,132.49	\$5,867.51	\$115,127.54
Fire Apparatus 222	\$33,014.60	\$54,121.97	\$99,878.03	\$187,014.60
Street Lights	\$48,968.00	\$83,889.06	\$11,110.94	\$143,968.00
Spec Street Repair	\$20,970.00	\$107,947.19	\$47,052.81	\$175,970.00
Spec Fire Apparatus	\$33,015.00	\$0.00	\$182,000.00	\$215,015.00
Safety Services	\$200,263.84	\$0.00	\$745,000.00	\$945,263.84
Capital Improvement	\$118,811.38	\$0.00	\$1,465,000.00	\$1,583,811.38
Street Construction	\$22,000.00	\$0.00	\$192,400.00	\$214,400.00
State Hwy Improvements	\$10,000.00	\$0.00	\$17,180.00	\$27,180.00
Federal Grant Dist XI Seniors	\$2,500.00	\$0.00	\$37,649.00	\$40,149.00
Central Park Hall	\$1,400.00	\$0.00	\$55,000.00	\$56,400.00
Village Recreation	\$3,429.65	\$54,192.51	\$507,717.49	\$565,339.65
Permissive Auto	\$20,000.00	\$0.00	\$26,140.00	\$46,140.00
Enforcement /Edu (DUI)	\$600.00	\$0.00	\$100.00	\$700.00
Police Training State Fund	\$5,000.00	\$0.00	\$4,697.00	\$9,697.00
Building Fund	\$3,000.00	\$0.00	\$4,500.00	\$7,500.00
Opiod Distribution Settlement	\$500.00	\$0.00	\$750.00	\$1,250.00
Forfeitures	\$3,200.00	\$0.00	\$5,000.00	\$8,200.00
Lottery	\$31,652.00	\$0.00	\$0.00	\$31,652.00
Rec Facility Notes	\$5,400.00	\$0.00	\$3,500.00	\$8,900.00
Fire Truck	\$16,000.00	\$0.00	\$31,000.00	\$47,000.00
Recycling Grant	\$1,000.00	\$0.00	\$50.00	\$1,050.00
WW Equalization Tank	\$0.00	\$0.00	\$0.00	\$0.00
American Rescue Plan	\$0.00	\$0.00	\$0.00	\$0.00
American Rescue plan child care	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Improvement	\$159,300.00	\$0.00	\$689,710.00	\$849,010.00
Refuse Fund	\$880.00	\$0.00	\$203,400.00	\$204,280.00
Waste Water Treatment	\$59,500.00	\$0.00	\$640,300.00	\$699,800.00
Unclaimed Funds	\$9,000.00	\$0.00	\$0.00	\$9,000.00
Recreation Rental Dep	\$3,000.00	\$0.00	\$7,500.00	\$10,500.00
Bid-Performance Bond	\$200.00	\$0.00	\$1,400.00	\$1,600.00
Utility Deposit-Sewer	\$55,000.00	\$0.00	\$8,000.00	\$63,000.00
Scholarship Fund	\$135.00	\$0.00	\$0.00	\$135.00
Marketing Jefferson	\$2,500.00	\$0.00	\$4,000.00	\$6,500.00
Spec. Assmt W Cedar	\$200.00	\$0.00	\$12,000.00	\$12,200.00
	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,758,319.50	\$633,995.90	\$5,838,190.10	\$8,230,505.50

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the tax rate of each tax necessary to be levied within and without the 10 mill

Date 8/13/24

BUDGET COMMISSION



2024 Preliminary Local Government Allocations

	Local Gov %	Total Estimated Local Gvt Fund	Sub-Division Allocation	Total Estimated Local Gov RAF	Sub-Division Allocation	2025 Allocation Estimate
		\$3,055,388		\$0		
Ashtabula County	0.360667		\$1,101,977		\$0	\$1,101,977
<u>Cities:</u>						
Ashtabula	0.260617		\$796,286		\$0	\$796,286
Conneaut	0.141251		\$431,577		\$0	\$431,577
Geneva	0.069095		\$211,112		\$0	\$211,112
<u>Villages:</u>						
Andover	0.010281		\$31,412		\$0	\$31,412
GOTL	0.005885		\$17,981		\$0	\$17,981
Jefferson	0.013344		\$40,771		\$0	\$40,771
N. Kingsville	0.010221		\$31,229		\$0	\$31,229
Orwell	0.002106		\$6,435		\$0	\$6,435
R. Shore	0.001480		\$4,522		\$0	\$4,522
Rock Creek	0.004702		\$14,366		\$0	\$14,366
<u>Townships:</u>						
Andover	0.003082		\$9,417		\$0	\$9,417
Ashtabula	0.036984		\$113,000		\$0	\$113,000
Austinburg	0.002537		\$7,752		\$0	\$7,752
Cherry Valley	0.001480		\$4,522		\$0	\$4,522
Colebrook	0.001480		\$4,522		\$0	\$4,522
Denmark	0.001480		\$4,522		\$0	\$4,522
Dorset	0.001480		\$4,522		\$0	\$4,522
Geneva	0.001480		\$4,522		\$0	\$4,522
Harperfield	0.001480		\$4,522		\$0	\$4,522
Hartsgrove	0.001480		\$4,522		\$0	\$4,522
Jetterson	0.001568		\$4,791		\$0	\$4,791
Kingsville	0.001480		\$4,522		\$0	\$4,522
Lenox	0.001480		\$4,522		\$0	\$4,522
Monroe	0.001480		\$4,522		\$0	\$4,522
Morgan	0.001480		\$4,522		\$0	\$4,522
New Lyme	0.001480		\$4,522		\$0	\$4,522
Orwell	0.002935		\$8,968		\$0	\$8,968
Pierpont	0.001480		\$4,522		\$0	\$4,522
Plymouth	0.001480		\$4,522		\$0	\$4,522
Richmond	0.001480		\$4,522		\$0	\$4,522
Rome	0.003989		\$12,188		\$0	\$12,188
Saybrook	0.018379		\$56,155		\$0	\$56,155
Sheffield	0.002239		\$6,841		\$0	\$6,841
Trumbull	0.002023		\$6,181		\$0	\$6,181
Wayne	0.001480		\$4,522		\$0	\$4,522
Williamsfield	0.001480		\$4,522		\$0	\$4,522
Windsor	0.003578		\$10,932		\$0	\$10,932
			\$0			
<u>Parks:</u>						
Ashtabula Township	0.003056		\$9,337		\$0	\$9,337
Ash Cty Metro	0.007640		\$23,343		\$0	\$23,343
Conneaut Township	0.002741		\$8,375		\$0	\$8,375
Geneva Township	0.001480		\$4,522		\$0	\$4,522
Saybrook Township	0.001480		\$4,522		\$0	\$4,522
Orwell Joint Rec Dist	0.001480		\$4,522		\$0	\$4,522
TOTALS	1.000000		\$3,055,388		\$0	\$3,055,388

**ORDINANCE NO. 2024-O-3348
 AN ORDINANCE TO APPROPRIATE CURRENT EXPENSES
 AND OTHER EXPENDITURES OF THE VILLAGE OF JEFFERSON, OHIO DURING
 FISCAL YEAR ENDING DECEMBER 31, 2024**

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF JEFFERSON, OHIO that:
Section 1: To provide for the current expenses and other expenditures of the Village of Jefferson, Ohio during the fiscal year ending December 31, 2024, the sums included in the consolidated statement contained herein, be and they are hereby set aside and appropriations as hereinafter set forth.

ACCUMULATED APPROPRIATIONS

GENERAL FUND

Police Law Enforcement (110)	
Fire Dept (220)	
Community Planning and Zoning (410)	
Streets Department (620)	
Administrative Offices (710)	
Mayor and Council (730)	
Clerk – Treasurer (740)	
Lands and Buildings (750)	
County Auditor and Treasurer's Fees (770)	
State Examiner's Fees (780)	
Solicitor - Attorneys (785)	
Income Tax Administration (790)	29,800.00
Transfers/Advances (795)	

Total General Fund

ENTERPRISE FUNDS

Village Recreation Fund (204)	
Federal Grant Fund (District XI) (205)	
Central Park Hall (206)	
Forfeitures (217)	
Sewer Improvement Fund (509)	
Refuse Fund (510)	
Wastewater Treatment Fund (520)	

Total Enterprise Funds

ASSESSMENTS

Special Assessments Elliott Avenue (803)	
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Total Special Assessments

DEBT SERVICE

Recreation Bond (310)	
Fire Truck Loan (320)	

Total Debt Service

SPECIAL REVENUE FUNDS

Street Construction, Maintenance and Repair Fund (201)
State Highway Improvement Fund (202)
Special Street Repair Fund (Voted) (207)
Street Lighting (Voted) (209)
Permissive Auto License Fund (210)
Enforcement and Education Fund (213)
State Reimb Training Fund (214)
Court Fines Police Capital (215)

Safety Services (219)
 Fire Apparatus Fund (221)
 Special Fire Apparatus Fund (Voted) (222)
 Special Police Levy Fund (Voted) (223)
 Lottery Escrow (230)

440
 450
 460

Total Special Revenue Funds

CAPITAL PROJECTS

Recycling Grant (430)

Total Projects

CAPITAL IMPROVEMENT (224)

Police Capital	110
Recreation Capital	310
Streets Maint and Repair Capital	620
Street Construction Capital	685
Street Storm Sewer Drains Capital	688
Streets Sidewalk Capital	689
Administration Capital	710
County collection fees	770
Land Improvement	775
Income Tax Capital	790

Total 224

TRUSTS

Unclaimed Funds (704)	
Village Recreation Rental Deposits (706)	1,900.00
Bid Performance Bond (707)	
Utility Deposit Fund- Sewer (708)	
Scholarship Fund (709)	
Jefferson Marketing Fund (710)	

Total Trusts

31,700.00

TOTAL ALL APPROPRIATIONS

Section 2: This Resolution is hereby declared to be and is passed as an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the inhabitants of the Village of Jefferson, and for reason that in order to obtain this funding, immediate action is necessary; wherefore, Therefore, this Resolution shall take effect immediately upon its passage.

PASSED: _____

APPROVED: _____

ATTEST: _____
 Patricia A. Fisher, Clerk/Treasurer

Mayor

APPROVED AS TO LEGAL FORM:

 Jason L. Fairchild, Esq.
 Village Solicitor

Jefferson Village Police

Serving Since 1902

Joseph Schor
Deputy Chief of Police



104 East Jefferson St.
Jefferson, Ohio 44047
Telephone (440) 576-0010
Fax (440) 576-0714
Email: Joe.schor@jeffersonpolice.us

September 23, 2024

Attn: Mayor Jim Chiacchiero,
Safety Committee,
And Council

I am requesting that Council accepts this letter of resignation from Officer Greg Korabek which he handed to me on Friday September 20, 2024. In his resignation letter he dated it effective on September 18, 2024. He is resigning from his position as an auxiliary officer for the Jefferson Police Department.

Very Respectfully,

A handwritten signature in blue ink that reads "Deputy Chief J.S.S.".

Joseph Schor
Deputy Chief of Police
Jefferson Village Police Department

Company Name

Memo

To: Deputy Chief Joseph Schor
From: Greg Korabek
cc: Honorable Mayor Chiacchiero
Date: 09/18/2024
Re: Resignation letter from Auxiliary Patrol Position

Dear Deputy Chief Schor,

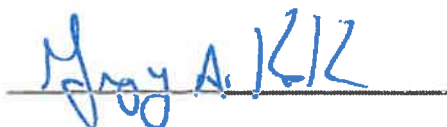
I am writing to formally advise you that effective Wednesday, September 18th, 2024, I am resigning from my position as an Auxiliary Patrolman with the Jefferson Village Police Department. If you have any questions or would like to discuss in detail the reason(s) for my resignation, please feel free to contact me at any time.

The following items have been returned to the Jefferson Police Department as requested:

1. One Police Department I.D. card
2. One Department provided key
3. One Jefferson Police badge

I am thankful for the opportunity to have served the great citizens of the Village of Jefferson for the past decade.

Yours in safety, respectfully submitted,



Gregory A. Korabek