AGENDA
Jefferson Village Council
Order of Business

Date: Monday, August 17, 2026.

Regular Meeting 7:30 p.m.
Next Ordinance No. 26-(R/O) 3460

Meeting Called to Order by: Mayor Steven Sekanina

Pledge of Allegiance:

Moment of Silence

Opening Prayer: St Joseph Catholic Church

Roll Call of Council: Belden, Bradek, Damon, Febel, Roderick, Skinner

Corrections or Additions to the Agenda

Minutes: Addition/Correction

Motion to approve the Council Meeting Minutes of August 3, 2026.
Motion: ______Second: ____ Discussion: ____
Roll: ________

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

DEPARTMENTS
Administrator Manor

Administrator Report

Fiscal Office Arcaro

Payroll Reports

Motion to approve Fiscal Officer Arcaro and Assistant Fiscal Officer Mandy Berkowitz to attend the annual Ohio Association of Public Treasurers October 6th through Oct 8th, 2026. The Cost to the Village will be $225.00 for mileage reimbursement.
Motion: _______ Second: ________Discussion___
Roll: __________

FYI: State Auditor for 2023 and 2024 has been finalized.

Police Chief Mackensen

No Report

Interim Fire Chief Edison

No Report

COMMITTEE REPORTS

Building and Lands
Bradek/Belden

Committee Report: No report

Ordinance/Resolution to Read:

Ordinance No. 26-O-3455
An Ordinance establishing a moratorium on accepting for filing and consideration, and/or issuing zoning and/or occupancy permits for any building, structure, use or change of use involving Data Centers as a principal use for a period not to exceed twelve (12) months; and declaring an emergency.

Motion for the First Reading of Ordinance No. 26-O-3455
Motion: ______Second: ____ Discussion______
Roll: __________

Motion to Suspend Council Rules on Ordinance No. 26-O-3455
Motion: ______Second: ____ Discussion____
Roll: __________

Motion to Adopt Ordinance No. 26-O-3455
Motion: ______Second: ____ Discussion______
Roll: __________

Finance
Roderick/Damon

Committee Report: No report

Ordinance/Resolution to Read:

<u>Ordinance No. 26-O-3445</u>
An Ordinance amending chapter 1610 of the code of Ordinances of the Village of Jefferson, Ohio by adding § 1610.13 to chapter 1610 to establish a Fire-Damaged security fund pursuant to and consistent with Ohio Revised Code § 3929.86

Motion for the Third Reading of Ordinance No. 26-O- 3445
Motion: ______Second: ____ Discussion______
Roll: __________

Motion to Adopt Ordinance No. 26-O-3455
Motion: ______Second: ____ Discussion______
Roll: __________

Ordinance/Resolution to Read:

<u>Resolution No. 26-R-3446</u>
A Resolution establishing a Fire-Damaged Security Fund (FDSF) (705) for the accounting of funds received and expenses incurred pursuant to and consistent with Village Ordinance § 1610.13 and Ohio Revised Code § 3929.86

Motion for the Third Reading of Resolution No. 26-R- 3446
Motion: ______Second: ____ Discussion______
Roll: __________

Motion to Adopt Resolution No. 26-R- 3446
Motion: ______Second: ____ Discussion______
Roll: __________

Ordinance/Resolution to Read:

<u>Ordinance No. 26-O-3450</u>
An Ordinance to Supplement current expenses and other expenditures of the Village of Jefferson, Ohio during Fiscal year ending December 31, 2026

Motion for the Second Reading of Ordinance No. 26-O- 3450
Motion: ______Second: ____ Discussion______
Roll: __________

Ordinance/Resolution to Read:

Ordinance No. 26-O-3458
An Ordinance setting forth the pay for salaried, hourly, and part-time employees of the Village of Jefferson, Ohio and declaring an emergency

Motion for the First Reading of Ordinance No. 26-O- 3458
Motion: ______Second: ____ Discussion______
Roll: __________

Motion to Suspend Council Rules on Ordinance No. 26-O- 3458
Motion: ______Second: ____ Discussion____
Roll: __________

Motion to Adopt Ordinance No. 26-O- 3458
Motion: ______Second: ____ Discussion______
Roll: __________

Forestry
Skinner/Febel

Committee Report: No report

Recreation
Febel/ Roderick

Committee Report: No Report

Safety
Belden/Bradek

Committee Report: No Report

Ordinance/Resolution to Read:

Resolution No. 26-R-3456
A Resolution authorizing the Village Administrator and/or Village Fiscal Officer to accept the Safe Streets Grant awarded to the Village of Jefferson by the U.S. Department of Transportation which is identified as Federal Award No. 693JJ32640569 and to use and account for those funds in accordance with the grant requirements, and declaring an emergency

Motion for the First Reading of Resolution No. 26-R-3456
Motion: ______Second: ____ Discussion______
Roll: __________

Motion to Suspend Council Rules on Resolution No. 26-R-3456
Motion: ______Second: ____ Discussion____
Roll: __________

Motion to Adopt Resolution No. 26-R-3456
Motion: ______Second: ____ Discussion______
Roll: __________

Motion to approve Jeremy Cummins to attend the Child Sexual Abuse Investigation training September 23-25, 2026. The Cost to the Village will be $325.00.
Motion: _______ Second: ________Discussion___
Roll: __________

Utilities/Wastewater Treatment/
Service
Damon/Skinner

Committee Report: No report

Ordinance/Resolution to Read:

Resolution No. 26-R-3457

A Resolution authorizing the Village Administrator to apply for, accept, and enter into a Water Pollution Control Loan Fund (WPCLF) agreement on behalf of the Village of Jefferson for construction of Wastewater facilities; and designating a dedicated repayment source for the loan, and declaring an emergency

Motion for the First Reading of Resolution No. 26-R-3457

Motion: ______Second: ____ Discussion______

Roll: __________

Motion to Suspend Council Rules on Resolution No. 26-R-3457

Motion: ______Second: ____ Discussion____

Roll: __________

Motion to Adopt Resolution No. 26-R-3457

Motion: ______Second: ____ Discussion______

Roll: __________

Motion to accept the Administrators recommendation to accept the Clarifier Improvements- Phase 2 from Union Industrial Contractors Inc.

Motion: ______Second: ____ Discussion: ____

Roll: ________

Ordinance/Resolution to Read:

Resolution No. 26-R-3459

A Resolution authorizing the Village Administrator to enter into a contract with Union Industrial Contractors, INC. For the Jefferson Wastewater treatment plant Clarifier improvements - Phase 2 project known as project no. 40066

Motion for the First Reading of Resolution No. 26-R-3459

Motion: ______Second: ____ Discussion______

Roll: __________

Motion to approve Administrator Manors recommendation to promote Blaze Burr to the Streets Department Supervisor position at the Streets Department effective August 17, 2026.
Motion: _______ Second: ______ Discussion______
Roll: __________

Motion to approve Administrator Manors recommendation to transfer Bill Hitchcock to the Senior Streets Specialist position at the Streets Department effective July 23, 2026.
Motion: _______ Second: ______ Discussion______
Roll: __________

Mayor

The Next Council Meeting will be held on Tuesday, September 8, 2026

OLD BUSINESS/ NEW BUSINESS

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

CORRESPONDENCE

FYI: Andrews & Pontius July bill

MEETINGS **Adjourn:** **Motion: ____** **Time: ______**

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the August 17, 2026, Council Meeting

VILLAGE OF JEFFERSON
COUNCIL MEETING

Minutes and Videos from each Council Meeting are available at Jeffersonohio.gov

August 3, 2026

Meeting Called to Order by: Mayor Steven Sekanina

Pledge of Allegiance

Moment of Silence

Opening Prayer: St Joseph Catholic Church

Roll Call of Council: Belden, Bradek, Damon, Febel, Roderick, Skinner

Corrections or Additions to the Agenda

Minutes: Addition/Correction

Motion by Councilperson Damon to approve the Council Meeting Minutes of July 20, 2026.
2nd
Roll: All yea, motion carried

Motion by Councilperson Skinner to approve the Special Council Meeting Minutes of July 28, 2026.
2nd
Roll: All yea, motion carried

Motion by Councilperson Damon to accept the Utility Wastewater Committee Minutes of July 20, 2026.
2nd
Roll: All yea, motion carried

Motion by Councilperson Roderick to accept the Finance Committee Minutes of July 20, 2026.
2nd
Roll: All yea, motion carried

Also Present: Warren Dalley, Joe Edison, Christina Edison, Elaine Lux, Pierino Scrocca, Stephanie Wessell, Judy Maloney, John Perrotti

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the August 17, 2026, Council Meeting

VILLAGE OF JEFFERSON
COUNCIL MEETING

Minutes and Videos from each Council Meeting are available at Jeffersonohio.gov

Visitors' Comments (five-minute limit per council rule #13)
Elaine Lux, Elliott Allotments- Expressed concerns with the number of golf carts, e- bikes and ATV'S on the road not following safety rules. She has seen these vehicles go through stop signs and red light, go around vehicles stopped at light, a man had two young children on an ATV no helmets and in shorts. Requested rules be reprinted and published, she is happy to help get the word out.

DEPARTMENTS
Administrator Manor

Administrator's Report – August 3, 2026
To: Mayor Steven Sekanina and Members of Council
From: Andria R. Manor, Village Administrator
Subject: Administrator's Report

Village Administrator's Report
Reporting Period Ending July 31, 2026
Project Updates

Project	Status	Vendor	Grant/Loan	Total Cost
WWTP EQ Basin	OPWC-R39 – Submitted to DOD/EPA; resubmitting to OPWC-R37	Verdantas	Engineering Grant: $386,000; WPCLF Loan: $500,000	$1,728,000
WWTP Clarifier Improvement – Phase 1	OPWC-R38 – Contract awarded to Union Industrial	Verdantas	Grant: $207,500; Loan: $50,000	$615,000
WWTP Clarifier Improvement – Phase 2	OPWC-R39 – Submitted to DOD/EPA; resubmitting to OPWC-R39	Verdantas	Grant: $208,500; Loan: $50,000	$369,000
WWTP Clarifier Improvement – Phase 3	OPWC-R40 – Submitted to DOD/EPA; resubmitting to OPWC-R40	Verdantas	Requested Grant: $206,000; Loan: $50,000	$389,000
East Walnut Street	OPWC-R40 – Resubmitting to OPWC-	Verdantas	Grant Awarded: $287,200	$322,800

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the August 17, 2026, Council Meeting

VILLAGE OF JEFFERSON
COUNCIL MEETING

Minutes and Videos from each Council Meeting are available at Jeffersonohio.gov

Project	Status	Vendor	Grant/Loan	Total Cost
	R40			

Street Department
- The Street Department received the new dump truck, which is now on-site and available for everyone to view.
- Staff have been painting pavement markings throughout the Village.
- Staff have been trimming
- The East Walnut Street project will be going out for bid soon. I do not have the exact bid date at this time.

Zoning / Planning
- Emails and letters have been sent to the owners of the former BP Station and Hardee's properties requesting updates on their projects.
- The Street Department has continued mowing and maintaining the Hardee's property, including trimming the weeds around the building.

Recreation Department
- Water Wars was a success with an excellent community turnout.

Wastewater Treatment Plant
- Clarifier Improvement Phase 2 has been advertised for bids. Bid opening is scheduled for **August 13, 2026.**

Upcoming Dates
- **August 6, 2026** – Safe Streets and Roads for All (SS4A) Roadway Safety Action Plan Steering Committee Meeting, **6:00–7:00 p.m.**, Jefferson Village Hall.

Other Items
- Nothing additional to report at this time.

Fiscal Office Arcaro

Payroll Reports

Motion by Councilperson Roderick to approve Fiscal Officer Arcaro to attend the Ohio Police & Fire New Employee Portal Training on August 19, 2026. The Cost to the Village will be $75.00 for mileage reimbursement.
2nd
Roll: All yea, motion carried

VILLAGE OF JEFFERSON
COUNCIL MEETING

Minutes and Videos from each Council Meeting are available at Jeffersonohio.gov

Police Chief Mackensen

FYI Month End Report
Aug. 4 National Night Out
Wanted to provide information about Flock Camera. Camera one was installed in May of 2024 and camera two was installed in April 2025, cost is $3,500.00 per year per camera. $7,000.00 in 2026 budget to maintain. Ongoing safety concerns with golf cards, e-bikes, ATV's etc. Working on a Facebook post to remind residents of the rules to operate in the Village. Will meet with Safety Committee to talk about changing things in 2027, inspections, meet with residents to discuss rules and educate. Councilperson Roderick asks what age limitations there are for driving gold carts. Must have a valid driver license to operate. Councilperson Damon asked if the slow-moving vehicle triangle was required. Not on plated vehicles, more for farm equipment.

Interim Fire Chief Edison

FYI Month End Report
Thank you to Chamber and Rec Center for hosting water wars, another great event, lots of fun. Fire and EMS will be attending the County Fair for the demolition derby and tractor pulls. Aug 8th Safe Communities will be doing car sea inspections and instillations.

COMMITTEE REPORTS

Building and Lands
Bradek/Belden

No report

Finance
Roderick/Damon

No report

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the August 17, 2026, Council Meeting

VILLAGE OF JEFFERSON
COUNCIL MEETING

Minutes and Videos from each Council Meeting are available at Jeffersonohio.gov

Resolution No. 26-R-3440
A Resolution authorizing the Village Administrator to purchase 2026 Ford Interceptor (3.3 l v-6) from Montrose and to purchase equipment for the 2026 Ford Interceptor (3.3 l v-6) from Northeastern Communications

Motion by Councilperson Roderick for the Third Reading of Resolution No. 26-R- 3440
2nd
Roll: All yea, motion carried

Motion by Councilperson Roderick to Adopt Resolution No. 26-R- 3440
2nd
Roll: All yea, motion carried

Resolution No. 26-R-3442
A Resolution authorizing the Village Mayor and Clerk-Treasurer to enter into a facility use agreement with the Ashtabula County Community Action Agency for the use of the Giddings Park Community Center

Motion by Councilperson Roderick for the Third Reading of Resolution No. 26-R- 3442
2nd
Roll: All yea, motion carried

Motion by Councilperson Roderick to Adopt Resolution No. 26-R- 3442
2nd
Roll: All yea, motion carried

Ordinance No. 26-O-3445
An Ordinance amending chapter 1610 of the code of
Ordinances of the Village of Jefferson, Ohio by adding § 1610.13 to chapter 1610 to establish a Fire-Damaged security fund pursuant to and consistent with Ohio Revised Code § 3929.86

Motion by Councilperson Roderick for the Second Reading of Ordinance No. 26-O- 3445
2nd
Roll: All yea, motion carried

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the August 17, 2026, Council Meeting

VILLAGE OF JEFFERSON
COUNCIL MEETING

Minutes and Videos from each Council Meeting are available at Jeffersonohio.gov

Resolution No. 26-R-3446
A Resolution establishing a Fire-Damaged Security Fund (FDSF) (705) for the accounting of funds received and expenses incurred pursuant to and consistent with Village Ordinance § 1610.13 and Ohio Revised Code § 3929.86

Motion by Councilperson Roderick for the Second Reading of Resolution No. 26-R- 3446
2nd
Roll: All yea, motion carried

Ordinance no. 26-O-3450
An Ordinance to Supplement current expenses and other expenditures of the Village of Jefferson, Ohio during Fiscal year ending December 31, 2026

Motion by Councilperson Roderick for the First Reading of Ordinance No. 26-O- 3450
2nd
Roll: All yea, motion carried

Forestry
Skinner/Febel

No report- Councilperson Febel asked that the tree on the corner of Elm and Jefferson be looked at, it appears to be mostly dead.

Recreation
Febel/ Roderick

No Report

Safety
Belden/Bradek
No Report

Motion by Councilperson Belden to accept the recommendation by Chief Mackensen for Joe Schor to continue serving as an occasional part-time officer with the Village Police Department effective August 13, 2026.
2nd
Roll: All yea, motion carried

Unofficial Minutes of the Village of Jefferson. Minutes will be presented to Council at the August 17, 2026, Council Meeting

VILLAGE OF JEFFERSON
COUNCIL MEETING

Minutes and Videos from each Council Meeting are available at Jeffersonohio.gov

Utilities/Wastewater Treatment/
Service
Damon/Skinner

No report

Mayor
Mayor Sekanina requested Council make motion for the road closure during Fair week.
Motion made by Councilperson Roderick for the road closer of Poplar St. between St. Rt. 307 and Walnut during Fair week.
2nd
Roll: All yea, motion carried

First time attending Water Wars was a great event, thank you to everyone involved.

The Next Council Meeting will be held on Monday August 17, 2026

OLD BUSINESS/ NEW BUSINESS

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

CORRESPONDENCE

MEETINGS

UTILITY/WASTEWATER SERVICE COMMITTEE MEETING
Monday, August 17, 2026
6:00 p.m.
Town Hall
Discussion: Lake City Plating high limit copper issues

Adjourn: Motion by Councilperson Skinner to adjourn the Council meeting.
Meeting adjourned at 7:58 p.m.

Village of Jefferson Council Meeting

Visitor Register
(Please circulate among visitors)

We appreciate your attending!

August 3 , **2026**

Name (PLEASE PRINT)	From	To Speak About...
Warren Dillon	Star Beacon	
Joe Edison	Fire Dept	
Christina Edison	Jeff Fire	
Elaine Lux	Jefferson Citizen	
PIERINO SCROCCA		
Stefanie Wessell	Gazette	
J MALONEY	V/L	
John Perrotti	"	

Administrator's Report – August 17, 2026

To: Mayor Steven Sekanina and Members of Council
From: Andria R. Manor, Village Administrator
Subject: Administrator's Report

Reporting Period Ending August 14, 2026

PROJECT STATUS

Wastewater Treatment Plant Projects

Project	Current Status	Funding	Project Cost
EQ Basin	OPWC-R39 – Contract awarded to Union Industrial	Engineering Grant: $386,000; WPCLF Loan: $500,000	**$1,728,000**
Clarifier – Phase 1	OPWC-R38 – Contract awarded to Union Industrial	Grant: $207,500; Loan: $50,000	**$615,000**
Clarifier – Phase 2	OPWC-R39 – Bid opening held August 13, 2026	Grant: $208,500; Loan: $50,000	**$369,000**
Clarifier – Phase 3	OPWC-R40 – Submitted to DOD/EPA; resubmitting to OPWC-R40	Requested Grant: $206,000; Loan: $50,000	**$389,000**

Engineer: Verdantas

Street & Transportation Projects

Project	Current Status	Funding	Project Cost
East Walnut Street	OPWC-R40 – Bid opening scheduled for August 27, 2026	Grant Awarded: $287,200	**$322,800**
Traffic Study	SS4A Grant – Project underway	Grant Awarded	**$150,000**

Engineer/Consultant: Verdantas

DEPARTMENT UPDATES

Street Department

Personnel Recommendation

I respectfully recommend the promotion of **Blaze Burr** to the position of **Street Department Supervisor**, effective upon Council approval, at **Step 3 of the Village's wage schedule**.

Operations

- Staff have continued painting traffic lines throughout the Village.

Zoning & Planning

- Demolition of the former **BP station** is anticipated to begin this week.

Recreation Department

- No significant updates to report for this reporting period.

Wastewater Treatment Plant

- The **Clarifier Improvement Phase 2 bid opening** was held on **August 13, 2026**.

UPCOMING PROJECT DATES

- **August 27, 2026** – East Walnut Street Bid Opening

Village Of Jefferson
Net Allocation Report

Period Number: 16 — Check Date: 08/07/2026

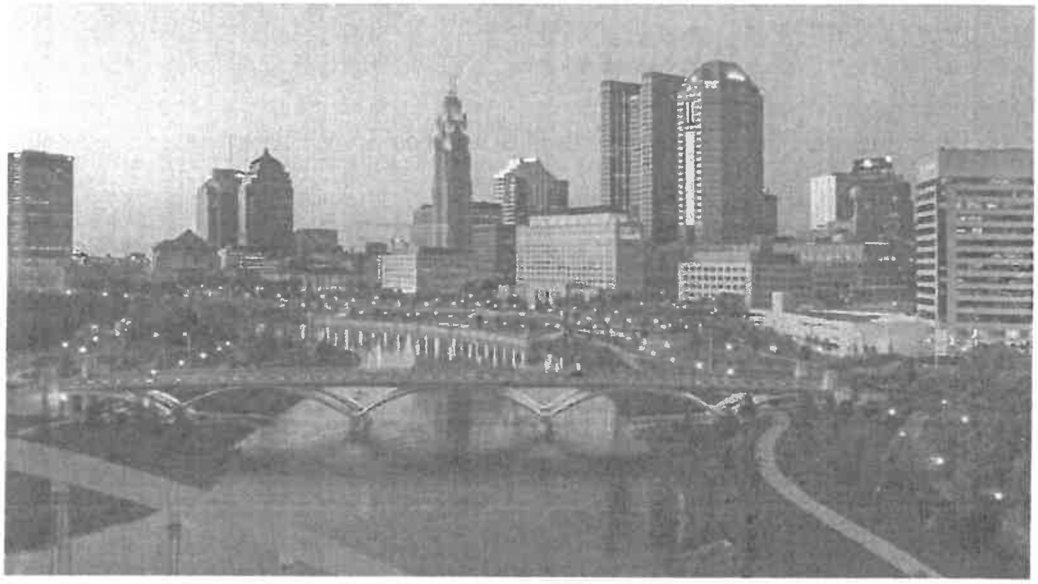
Payroll Period: 2026/8/7 BI-WEEKLY PAYROLL 8/7/2026 corrections — Period Dates: 07/20/2026 to 08/02/2026

Check Number	Job Number	Employee Name	Net Allocation	Gross	Net
Direct Deposit (ACH file)					
0000008434	ADMF030	GUERINI, RONI S.	Direct Deposit [***815]	$599.98	$420.00
0000008435	ADMF030	GUERINI, RONI S.	Direct Deposit [***134]	$1,429.52	$1,000.71
0000008436	ADMF030	GUERINI, RONI S.	Direct Deposit [***832]	$285.70	$200.00
0000008437	ADMF095	MANOR, ANDRIA RENEA	Direct Deposit [***188]	$2,600.00	$2,314.31
0000008438	CLEF010	FISHER, PATRICIA A.	Direct Deposit [***699]	$47.67	$25.00
0000008439	CLEF010	FISHER, PATRICIA A.	Direct Deposit [***218]	$95.31	$50.00
0000008440	CLEF010	FISHER, PATRICIA A.	Direct Deposit [***001]	$95.31	$50.00
0000008441	CLEF010	FISHER, PATRICIA A.	Direct Deposit [***001]	$2,850.01	$1,495.05
0000008442	CLEF010	FISHER, PATRICIA A.	Direct Deposit [***372]	$1,143.78	$600.00
0000008443	FISCA020	ARCARO, JAMIE JEAN	Direct Deposit [***726]	$2,456.00	$2,179.59
0000008444	ACTF080	BERKOWITZ, AMANDA L.	Direct Deposit [***193]	$1,510.67	$1,212.88
0000008445	ACTF080	BERKOWITZ, AMANDA L.	Direct Deposit [***844]	$373.66	$300.00
0000008446	POLF970	ABBOTT, MARIA ELENA	Direct Deposit [***001]	$32.75	$25.00
0000008447	POLF970	ABBOTT, MARIA ELENA	Direct Deposit [***082]	$1,755.25	$1,339.93
0000008448	00104	CUMMINS, JEROMEY W.	Direct Deposit [***008]	$2,346.86	$1,726.91
0000008449	POLF920	DYE, WILLIAM DAVID	Direct Deposit [***950]	$3,223.88	$2,424.46
0000008450	POLF360	LACHEY, GREGORY F.	Direct Deposit [***209]	$585.79	$450.00
0000008451	POLF360	LACHEY, GREGORY F.	Direct Deposit [***638]	$1,695.81	$1,302.70
0000008452	00100	MACKENSEN, CHRISTOPHER W.	Direct Deposit [***940]	$3,383.52	$2,570.60
0000008453	1000	MONROE, ELIJAH K.	Direct Deposit [***974]	$2,168.00	$1,754.18
0000008454	POLF060	NELSON, GARY W.	Direct Deposit [***118]	$2,377.90	$1,875.98
0000008455	00103	SCHOR, JOSEPH GENE	Direct Deposit [***543]	$2,867.69	$2,316.20
0000008456	REC570	SWEENEY, KATIE L.	Direct Deposit [***287]	$1,808.80	$1,498.95
0000008457	RECP460	ATKINS, MICHELLE E.	Direct Deposit [***891]	$951.54	$885.33
0000008458	RECP640	BOOMHOWER, RICKY L.	Direct Deposit [***207]	$674.81	$564.11
0000008459	RECPT590	DICKSON, LISA REAANNE	Direct Deposit [***486]	$1,065.46	$968.35
0000008460	RECP580	WIDGER, KIMBERLY ANN	Direct Deposit [***838]	$404.43	$361.03
0000008461	STR360	BENTLEY, BRAD A.	Direct Deposit [***856]	$1,717.60	$1,422.31
0000008462	STRF320	BONCIMINO, ELLIOTT T.	Direct Deposit [***654]	$2,043.20	$1,457.29
0000008463	STRF290	BURR, BLAZE P.	Direct Deposit [***247]	$2,167.35	$1,756.83
0000008464	STRF3501	DEAN, RICHARD LEE	Direct Deposit [***005]	$1,921.60	$1,505.47
0000008465	00120	HITCHCOCK, WILLIAM D.	Direct Deposit [***457]	$2,427.20	$1,954.61
0000008466	STRF240	NORRIS, JON W.	Direct Deposit [***294]	$1,921.60	$1,510.31
0000008467	STRP060	STONE, CURTIS	Direct Deposit [***054]	$1,144.30	$997.62
0000008468	00117	ARTMAN, JOSHUA JAMES	Direct Deposit [***902]	$3,077.66	$2,216.15
0000008469	WASF010	LICATE, GARY H.	Direct Deposit [***280]	$362.05	$300.00
0000008470	WASF010	LICATE, GARY H.	Direct Deposit [***746]	$2,808.09	$2,326.79
0000008471	00119	MAYLISH, TYLER J.	Direct Deposit [***751]	$334.88	$250.00
0000008472	00119	MAYLISH, TYLER J.	Direct Deposit [***209]	$2,558.58	$1,910.09
Direct Deposit (ACH file) Total:				$61,314.21	$47,518.74
Grand Total:				$61,314.21	$47,518.74

Village Of Jefferson
Special Pay Analysis

Payroll Period: 2026/8/7 BI-WEEKLY PAYROLL 8/7/2026
corrections

Emp Number	Name	Pay Code	Hours	Amount
WASF140	ARTMAN, JOSHUA JAMES	O- OVERTIME	14	$636.77
WASF140	ARTMAN, JOSHUA JAMES	CALLOUT OVERTIME	1	$57.49
INCF080	BERKOWITZ, AMANDA L.	O- OVERTIME		$3.53
STRF290	BURR, BLAZE P.	CALLOUT OVERTIME		$3.06
STRF290	BURR, BLAZE P.	O- OVERTIME		$4.60
STRF290	BURR, BLAZE P.	O- OVERTIME		$2.29
STRF290	BURR, BLAZE P.	O- OVERTIME		$4.60
STRF290	BURR, BLAZE P.	CALLOUT OVERTIME		$3.06
STRF290	BURR, BLAZE P.	CALLOUT OVERTIME		$1.54
POLF910	CUMMINS, JEROMEY W.	O- OVERTIME	4	$178.86
POLF920	DYE, WILLIAM DAVID	O- OVERTIME	25	$961.88
CLEF010	FISHER, PATRICIA A.	L- LONGEVITY		$769.28
CLEF010	FISHER, PATRICIA A.	SP- SICK PAYOUT		$907.73
WASF010	LICATE, GARY H.	O- OVERTIME	3	$157.23
WASF010	LICATE, GARY H.	CALLOUT OVERTIME	3	$167.71
WASF096	MAYLISH, TYLER J.	O- OVERTIME	12	$535.06
POLF060	NELSON, GARY W.	O- OVERTIME	4	$165.90
POLF890	SCHOR, JOSEPH GENE	O- OVERTIME	6	$243.85
Grand Total:			74	$4,804.44



Come and join us for the 2026 Fall Conference

Meet with fellow Ohio APT members and associates from across the State of Ohio, further your understanding and comprehension of an ever-changing landscape, and broaden your skills to continue to build your community.

By attending you will be able to earn **CPFA/ACPFA** credits, **CPE** hours, State Treasurer **CPIM** credits and Auditor of State **FIA** credit hours.

Attendee Registration:

If you are employed by an Ohio government entity, click here for **Registration***

* If you are a vendor, sponsor or non-employed by an Ohio government entity, please register **here.**

The last day to book the reduced room rate of $159.00 is Monday, September 07, 2026. Click HERE for the link!

If you are Sponsor, Exhibitor or Vendor, see below for information and registration links.

Agenda:

Conference Agenda TBD

OHIO APT ANNUAL CONFERENCE

2026 FALL CONFERENCE

Tuesday, October 6th to Thursday, October 8th, 2026

Marriott OSU in Columbus, Ohio

Outlook

OAPT Scholarship

From Michael McEnaney <michael.mcenaney@cantonohio.gov>
Date Tue 8/4/2026 5:56 PM
To Jamie Arcaro <jarcaro@jeffersonohio.us>
Cc Jennell Dahlhausen <villageofburton@sbcglobal.net>; Joanne Clapp <jmc071967@aol.com>; Karen Jones <ksjones@midpointelibrary.org>; oapteducation@gmail.com <oapteducation@gmail.com>; Janet DeClerck <ohioapttreasurer@gmail.com>; Terri Meek <deputyauditor@fremontohio.org>

You don't often get email from michael.mcenaney@cantonohio.gov. Learn why this is important

Hello Jamie --

Thank you for applying for a scholarship to our annual Fall Conference.

The Scholarship Committee met to evaluate your application and we are happy to report your scholarship has been awarded in the amount of $652.00: $477.00 room (up to three nights), and $175.00 registration.

Be sure to register online for the program. You will not need to process a payment; we have recorded the scholarship on the attendance payment record. You can disregard any automated emails following up on payment for your registration.

Please note, you will need to make your own room reservation. Once you have done so, notify our Executive Director, Sal Talarico at OAPT@Outlook.com and he will have the room charges transferred to the OAPT. You will be responsible for any incidentals.

We look forward to seeing you in October and wish you continued, great professional success, with the sincere hope that our Training programs have a positive impact on you and your community.

— Mike McEnaney and the Scholarship Committee

Michael J. McEnaney, Chief Deputy Treasurer
City of Canton, Ohio
Michael.McEnaney@cantonohio.gov
(330) 438-4747

Click here to send a file securely

Tax

From: Michael McEnaney <michael.mcenaney@cantonohio.gov>
Sent: Tuesday, August 4, 2026 5:59 PM
To: Tax
Cc: Jennell Dahlhausen; Joanne Clapp; Karen Jones; oapteducation@gmail.com; Janet DeClerck; Terri Meek
Subject: OAPT Scholarship

Mandy --

Thank you for applying for a scholarship to our annual Fall Conference.

The Scholarship Committee met to evaluate your application and we are happy to report your scholarship has been awarded in the amount of $652.00: $477.00 room (up to three nights), and $175.00 registration.

Be sure to register online for the program. You will not need to process a payment; we have recorded the scholarship on the attendance payment record. You can disregard any automated emails following up on payment for your registration.

Please note, you will need to make your own room reservation. Once you have done so, notify our Executive Director, Sal Talarico at OAPT@Outlook.com and he will have the room charges transferred to the OAPT. You will be responsible for any incidentals.

We look forward to seeing you in October and wish you continued, great professional success, with the sincere hope that our Training programs have a positive impact on you and your community.

— Mike McEnaney and the Scholarship Committee

Michael J. McEnaney, Chief Deputy Treasurer
City of Canton, Ohio
Michael.McEnaney@cantonohio.gov
(330) 438-4747

Click here to send a file securely

Village of Jefferson
Ashtabula County
Regular Audit
For the Years Ended December 31, 2024-2023

OHIO AUDITOR OF STATE
KEITH FABER

VILLAGE OF JEFFERSON
ASHTABULA COUNTY

TABLE OF CONTENTS

VILLAGE OF JEFFERSON
ASHTABULA COUNTY

TABLE OF CONTENTS
(Continued)

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 cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total of the Village of Jefferson, Ashtabula County , Ohio (the Village), as of and for the years ended December 31, 2024 and 2023, and 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, 2024 and 2023, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(C) permit, described in Note 2.

Adverse Opinion on United States Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on United States 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, 2024 and 2023, 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 (*Government Auditing Standards*). 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.

Basis for Adverse Opinion on United States Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by the Village on the basis of the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code § 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 § 117.38 and Ohio Administrative Code § 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 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 *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 July 24, 2026, 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
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 24, 2026

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, 2024

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Combined Total
Cash Receipts					
Property and Other Local Taxes	$212,403	$407,675			$620,078
Municipal Income Tax	838,336	838,336		$838,588	2,515,260
Intergovernmental	88,153	386,250	$320,000	10,664	805,067
Special Assessments		20,776			20,776
Charges for Services	110	206,617	30,037	20,124	256,888
Licenses, Permits and Fees	42,154				42,154
Fines, Forfeitures and Settlements	103	12,877			12,980
Earnings on Investments	146,773	16,309			163,082
Miscellaneous	32,908	103,169	3,011	851	139,939
Total Cash Receipts	1,360,940	1,992,009	353,048	870,227	4,576,224
Cash Disbursements					
Current:					
Security of Persons and Property	74,516	932,402			1,006,918
Leisure Time Activities		249,658			249,658
Transportation	119,341	249,810			369,151
General Government	647,374	394,925		19,351	1,061,650
Capital Outlay	50,113	459,861	1,510	705,432	1,216,916
Debt Service:					
Principal Retirement		39,048	12,450	150,439	201,937
Interest and Fiscal Charges			9,110	3,107	12,217
Total Cash Disbursements	891,344	2,325,704	23,070	878,329	4,118,447
Excess of Receipts Over (Under) Disbursements	469,596	(333,695)	329,978	(8,102)	457,777
Other Financing Receipts (Disbursements)					
Loans Issued				50,000	50,000
Transfers In		64,000		10,500	74,500
Transfers Out	(43,000)	(21,000)		(10,500)	(74,500)
Total Other Financing Receipts (Disbursements)	(43,000)	43,000	-	50,000	50,000
Net Change in Fund Cash Balances	426,596	(290,695)	329,978	41,898	507,777
Fund Cash Balances, January 1	904,320	1,355,736	23,269	310,541	2,593,866
Fund Cash Balances, December 31	$1,330,916	$1,065,041	$353,247	$352,439	$3,101,643

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, 2024

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts	
Charges for Services	$1,188,285
Miscellaneous	13,296
Total Operating Cash Receipts	1,201,581
Operating Cash Disbursements	
Personal Services	146,188
Employee Fringe Benefits	118,788
Contractual Services	395,095
Supplies and Materials	154,821
Other	4,098
Total Operating Cash Disbursements	818,990
Operating Income (Loss)	382,591
Non-Operating Receipts (Disbursements)	
Special Assessments	17,482
Loan Proceeds	147,693
Capital Outlay	(172,105)
Principal Retirement	(80,804)
Interest and Other Fiscal Charges	(4,099)
Total Non-Operating Receipts (Disbursements)	(91,833)
Net Change in Fund Cash Balances	290,758
Fund Cash Balances, January 1	1,009,842
Fund Cash Balances, December 31	$1,300,600

See accompanying notes to the basic financial statements

Village of Jefferson
Ashtabula County
Combined Statement of Additions, Deductions
and Changes in Fund Balances (Regulatory Cash Basis)
Fiduciary Fund Types
For the Year Ended December 31, 2024

	Fiduciary Fund Types		
	Private Purpose Trust	Custodial	Combined Total
Additions			
Deposits Received	$0	$10,655	$10,655
Total Additions		10,655	10,655
Deductions			
Other Distributions	-	9,990	9,990
Total Deductions	-	9,990	9,990
Net Change in Fund Balances	-	665	665
Fund Cash Balances, January 1	535	3,583	4,118
Fund Cash Balances, December 31	$535	$4,248	$4,783

See accompanying notes to the basic financial statements

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 statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type and a combined 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 Funds:

> ***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.
>
> ***Memorial Field Park Fund*** The Memorial Field Park fund accounts for intergovernmental receipts restricted for debt service related to the renovation of Memorial Field.

Capital Projects 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:

> ***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's private purpose trust fund is for the benefit of students within the Village who can be granted scholarships.

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, and performance bonds from contractors.

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.

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 2024 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

Village employees earn sick and vacation time that can be used for time off. 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.

SBITAs

The Village has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems and various other software. Subscription disbursements are recognized when they are paid.

Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2024, distributions of $1,537 are reflected as Fines, Forfeitures and Settlements revenue in the Opioid Distribution Settlement Special Revenue Fund in the accompanying financial statements.

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.

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 year ending December 31, 2024 follows:

2024 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	$1,261,737	$1,360,940	$99,203
Special Revenue	1,944,221	2,056,009	111,788
Debt Service	34,500	353,048	318,548
Capital Projects	826,664	930,727	104,063
Enterprise	1,318,310	1,328,273	9,963
Total	$5,385,632	$6,028,997	$643,365

2024 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	$1,200,885	$996,133	$204,752
Special Revenue	2,677,286	2,411,273	266,013
Debt Service	23,075	23,070	5
Capital Projects	946,230	938,304	7,926
Enterprise	1,304,869	1,072,001	232,868
Fiduciary	400	-	400
Total	$6,152,745	$5,440,781	$711,964

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:

	2024
Cash Management Pool:	
Demand deposits	$3,279,094
Certificates of deposit	50,000
Total deposits	3,329,094
STAR Ohio	1,077,932
Total investments	1,077,932
Total Deposits and Investments	$4,407,026

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.

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.

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Errors and omissions;
- Commercial inland marine;
- Public officials' liability;
- Employer's liability; and
- Employee benefits liability.

There has been no significant reduction in coverage limits from the prior year. Settled claims did not exceed coverage for any of the past three years.

The Village also provides health insurance, life, dental and vision coverage to all full-time employees.

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, 2024.

Ohio Police and Fire Retirement Fund

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, 2024.

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0% for members in the traditional pension plan and 2% for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4%; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5% to fund these benefits.

Note 9 – Debt

Debt outstanding at December 31, 2024 was as follows:

	Principal	Interest Rate
OWDA Loan #4741 SR 46 Sewer Extension	$62,119	3.97%
OWDA Loan #7340 Ultra-Violet Disinfection System	10,778	2.22%
OWDA Loan #9644 E Market/Sundry Street Sanitary Sewer Lining	193,253	3.10%
OPWC Loan CG02K West Mulberry Street Improvement	37,500	0.00%
OPWC Loan CG06S East Ashtabula Street Sanitary Sewer Repairs	27,728	0.00%
OPWC Loan CG34N South Sycamore Street Truck Route Phase I	15,537	0.00%
OPWC Loan CG38I Wastewater Treatment Plant Upgrade	113,520	0.00%
OPWC Loan CG39P Sycamore Street Culvert Replacement	65,918	0.00%
OPWC Loan CG70M West Mulberry St Improvements, Phase 1.5	38,913	0.00%
OPWC Loan CG58V Sycamore Street Construction	60,113	0.00%
OPWC Loan CG64W Erie Street Improvements	188,035	0.00%
OPWC Loan CG24X W. Jefferson/Sundry Street Sanitary Sewer	111,217	0.00%
OPWC Loan CG23Y Mark and Sundry Streets Sewer Improvements	111,653	0.00%
OPWC Loan CG42Z Jefferson Street Drainage and Paving Phase I	46,250	0.00%
OPWC Loan CG14A S. Poplar Street/Falcon Way Roadway Improvement	47,500	0.00%
USDA Pierce Fire Truck 2020 Loan	294,000	2.38%
Total	$1,424,034	

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 3.97% and mature from July 2017 to July 2042. 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 repaid this loan 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
2025	$37,075	$18,039	$53,006
2026	74,150	36,078	52,914
2027	74,150	33,309	53,798
2028	74,150	30,539	56,634
2029	74,150	11,354	53,446
2030-2034	225,279	56,769	53,235
2035-2039	185,055	56,769	
2040-2044	113,742	34,062	
2045-2047	6,133		
Total	$863,884	$276,919	$323,033

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 2023, 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. 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	$22,553	$0	$0	$22,553
Outstanding Encumbrances	61,789	64,569	49,475	175,833
Total	$84,342	$64,569	$49,475	$198,386

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.

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, 2023

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Combined Total
Cash Receipts					
Property and Other Local Taxes	$175,629	$412,530		$4,655	$592,814
Municipal Income Tax	782,119	782,119		782,354	2,346,592
Intergovernmental	85,025	381,308		205,886	672,219
Special Assessments		12,039			12,039
Charges for Services	153	206,769	$30,573	14,570	252,065
Licenses, Permits and Fees	44,688	12,542			57,230
Earnings on Investments	23,599	2,621			26,220
Miscellaneous	10,344	54,494	3,606	13,617	82,061
Total Cash Receipts	1,121,557	1,864,422	34,179	1,021,082	4,041,240
Cash Disbursements					
Current:					
Security of Persons and Property	80,011	964,512			1,044,523
Leisure Time Activities		229,676			229,676
Transportation	129,071	244,619			373,690
General Government	567,083	110,175		9,509	686,767
Capital Outlay	156,572	315,088		983,625	1,455,285
Debt Service:					
Principal Retirement		4,128	46,000	106,093	156,221
Interest and Fiscal Charges		11,595		3,311	14,906
Total Cash Disbursements	932,737	1,879,793	46,000	1,102,538	3,961,068
Excess of Receipts Over (Under) Disbursements	188,820	(15,371)	(11,821)	(81,456)	80,172
Other Financing Receipts (Disbursements)					
Other Debt Proceeds				50,000	50,000
Sale of Capital Assets	17,000	10,724		20,501	48,225
Transfers In	115,000	202,000			317,000
Transfers Out	(191,000)	(126,000)			(317,000)
Total Other Financing Receipts (Disbursements)	(59,000)	86,724	-	70,501	98,225
Net Change in Fund Cash Balances	129,820	71,353	(11,821)	(10,955)	178,397
Fund Cash Balances, January 1	774,500	1,284,383	35,090	321,496	2,415,469
Fund Cash Balances, December 31	$904,320	$1,355,736	$23,269	$310,541	$2,593,866

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, 2023

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts	
Charges for Services	$1,119,707
Miscellaneous	6,917
Total Operating Cash Receipts	1,126,624
Operating Cash Disbursements	
Personal Services	189,362
Employee Fringe Benefits	115,994
Contractual Services	364,145
Supplies and Materials	176,156
Other	4,460
Total Operating Cash Disbursements	850,117
Operating Income (Loss)	276,507
Non-Operating Receipts (Disbursements)	
Intergovernmental	39,408
Special Assessments	39,779
Loan Proceeds	259,155
Capital Outlay	(460,307)
Principal Retirement	(42,715)
Interest and Other Fiscal Charges	(4,674)
Total Non-Operating Receipts (Disbursements)	(169,354)
Net Change in Fund Cash Balances	107,153
Fund Cash Balances, January 1	902,689
Fund Cash Balances, December 31	$1,009,842

See accompanying notes to the basic financial statements

Village of Jefferson

Ashtabula County

Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis)

Fiduciary Fund Types

For the Year Ended December 31, 2023

	Fiduciary Fund Types		
	Private Purpose Trust	Custodial	Combined Total
Additions			
Deposits Received	$50	$8,865	$8,915
Total Additions	50	8,865	8,915
Deductions			
Other Distributions	-	7,575	7,575
Total Deductions	-	7,575	7,575
Net Change in Fund Balances	50	1,290	1,340
Fund Cash Balances, January 1	485	2,293	2,778
Fund Cash Balances, December 31	$535	$3,583	$4,118

See accompanying notes to the basic financial statements

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 statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type and a combined 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 Projects 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:

> ***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's private purpose trust fund is for the benefit of students within the Village who can be granted scholarships.

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, and performance bonds from contractors.

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.

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 2023 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

Village employees earn sick and vacation time that can be used for time off. 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.

SBITAs

The Village has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems and various other software. Subscription disbursements are recognized when they are paid.

Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2023, distributions of $722 are reflected as Intergovernmental revenue in the Opioid Distribution Settlement Special Revenue Fund in the accompanying financial statements.

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.

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 year ending December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	$1,231,535	$1,253,557	$22,022
Special Revenue	2,029,666	2,077,146	47,480
Debt Service	34,173	34,179	6
Capital Projects	1,069,227	1,091,583	22,356
Enterprise	1,460,441	1,464,966	4,525
Fiduciary	0	50	50
Total	$5,825,042	$5,921,481	$96,439

2023 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	$1,372,919	$1,183,886	$189,033
Special Revenue	2,489,658	2,122,349	367,309
Debt Service	46,000	46,000	0
Capital Projects	1,313,522	1,176,352	137,170
Enterprise	1,834,593	1,387,043	447,550
Fiduciary	400	-	400
Total	$7,057,092	$5,915,630	$1,141,462

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:

	2023
Cash Management Pool:	
Demand deposits	$3,349,805
Certificates of deposit	191,584
Total deposits	3,541,389
STAR Ohio	66,437
Total investments	66,437
Total Deposits and Investments	$3,607,826

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.

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.

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Errors and omissions;
- Commercial inland marine;
- Public officials' liability;
- Employer's liability; and
- Employee benefits liability.

There has been no significant reduction in coverage limits from the prior year. Settled claims did not exceed coverage for any of the past three years.

The Village also provides health insurance, life, dental and vision coverage to all full-time employees.

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, 2023.

Ohio Police and Fire Retirement Fund

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, 2023.

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0% for members in the traditional pension plan and 2% for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4%; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5% to fund these benefits.

Note 9 – Debt

Debt outstanding at December 31, 2023 was as follows:

	Principal	Interest Rate
General Obligation Bonds	$87,000	3.00%
OWDA Loan #4741 SR 46 Sewer Extension	86,234	3.97%
OWDA Loan #7340 Ultra-Violet Disinfection System	18,555	2.22%
OWDA Loan #9644 E Market/Sundry Street Sanitary Sewer Lining	100,124	3.10%
OPWC Loan CG02K West Mulberry Street Improvement	48,750	0.00%
OPWC Loan CG06S East Ashtabula Street Sanitary Sewer Repairs	29,700	0.00%
OPWC Loan CG34N South Sycamore Street Truck Route Phase I	18,127	0.00%
OPWC Loan CG38I Wastewater Treatment Plant Upgrade	134,160	0.00%
OPWC Loan CG39P Sycamore Street Culvert Replacement	70,517	0.00%
OPWC Loan CG70M West Mulberry St Improvements, Phase 1.5	49,525	0.00%
OPWC Loan CG58V Sycamore Street Construction	65,930	0.00%
OPWC Loan CG64W Erie Street Improvements	205,129	0.00%
OPWC Loan CG24X W. Jefferson/Sundry Street Sanitary Sewer	120,235	0.00%
OPWC Loan CG23Y Mark and Sundry Streets Sewer Improvement	117,529	0.00%
USDA Pierce Fire Truck 2020 Loan	339,000	2.38%
Andover Back Hoe Loan	14,901	2.80%
US Bank Copier Loan	3,666	7.48%
Total	$1,509,082	

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 3.97% and mature from July 2017 to July 2042. The Village is repaying these loans from user charges.

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 US Bank for the purpose of purchasing a copier. The loan was issued at 7.48%, with a maturity date of 2024. The Village is repaying this bond 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
2024	$63,274	$24,725	$53,075	$87,550	$4,153	$15,318
2025	63,274	35,471	53,006			
2026	63,274	35,504	52,914			
2027	63,274	29,998	53,798			
2028	63,274	20,440	53,634			
2029-2033	223,074	54,740	106,681			
2034-2038	140,295	55,595				
2039-2043	53,146	45,101				
2044-2047	9,188					
Total	$742,073	$301,574	$373,108	$87,550	$4,153	$15,318

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 2023, 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	$10,619	$0	$0	$10,619
Outstanding Encumbrances	60,149	116,556	73,814	250,519
Total	$70,768	$116,556	$73,814	$261,138

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.

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 (GAAS) 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, 2024 and 2023, and the related notes to the financial statements of the Village of Jefferson, Ashtabula County, Ohio (the Village) and have issued our report thereon dated July 24, 2026, wherein we noted the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative 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.

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
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 24, 2026

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.

THE SEAL OF THE AUDITOR OF STATE OF OHIO

Certified for Release 8/11/2026

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

ORDINANCE NO. 2026-O-3455

AN ORDINANCE ESTABLISHING A MORATORIUM ON ACCEPTING FOR FILING AND CONSIDERATION, AND/OR ISSUING ZONING AND/OR OCCUPANCY PERMITS FOR ANY BUILDING, STRUCTURE, USE OR CHANGE OF USE INVOLVING DATA CENTERS AS A PRINCIPAL USE FOR A PERIOD NOT TO EXCEED TWELVE (12) MONTHS; AND DECLARING AN EMERGENCY

WHEREAS, pursuant the Ohio Constitution, Ohio statutory law and the Village of Jefferson's codified ordinances, Village Council has the inherent power to enact appropriate planning, zoning, building, and business regulation laws and/or ordinances that further the health, safety, welfare, comfort and peace of its citizens, including restricting, prohibiting and/or regulating certain business uses; and

WHEREAS, the Village of Jefferson's zoning code does not currently permit Data Centers as a principally permitted use within the Village's land use permissions; and

WHEREAS, "Data Centers" for purposes of this moratorium, shall be defined as a "physical facility the use of which is to primarily house computers and/or networking equipment that is principally for data processing and storage"; and

WHEREAS, notwithstanding the fact that the Village of Jefferson's zoning code does not currently permit Data Centers as a principally permitted use within the Village's Use Regulations, out of an abundance of caution, a moratorium is being considered for adoption to allow the Village of Jefferson to review its Codified Ordinances (and any applicable state law) to determine if it is necessary to adopt regulations outside of and/or in addition to the Village's current zoning code to address whether Data Centers should continue to be prohibited or whether Data Centers should be a permissible use; and

WHEREAS, this Council desires to enact a moratorium on accepting for filing and consideration and/or issuing zoning and/or occupancy permits for any building, structure, use or change of use that involves Data Centers as a principal use in the Village for a period of twelve (12) months unless further legislation is passed by this Council to either terminate or extend the moratorium.

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

Section 1: This Council declares the above findings to be true and correct.

Section 2: This Council hereby establishes a temporary moratorium on accepting for filing and consideration and/or issuing zoning and/or occupancy permits for any building, structure, use or change of use that involves Data Centers as a principal use in the Village of Jefferson for a period of twelve (12) months unless terminated earlier or extended by further legislation by this Council.

Section 3. The moratorium shall be in effect for a period of twelve (12) months from the effective date of this Ordinance or until changes are enacted to amend the Codified Ordinances of the Village of Jefferson to address potential issues or until this Council approves legislation explicitly revoking or extending this moratorium, whichever occurs first.

Section 4. No existing business in the Village of Jefferson may expand in any way that would involve Data Centers as a principal use in the Village for the duration of the moratorium period established hereby.

Section 5. The purpose of this moratorium is to the Village's Administration and Council to consider whether it is prudent to introduce amendments to pertinent Codified Ordinances and to prepare regulations which may be necessary, and to study where and whether to allow, limit or continue to prohibit Data Centers as a principal use in the Village.

Section 6. It is found and determined that all formal actions of the Council of the Village of Jefferson concerning and relating to the adoption of this Ordinance were taken in an open meeting of the Village of Jefferson and that all deliberations of this Village Council and any of its committees that resulted in those formal actions were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 7. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety of the citizens of the Village of Jefferson, Ohio, such emergency arising out of the necessity to provide the Village time to quickly and responsibly begin to study, analyze, review, and, possibly, establish regulations for Data Centers as a principal use in the Village and shall take effect and be in force immediately after its passage.

Passed by Council on the ______ day of ____________________ 2026.
__________ Yeas __________ Nays

AUTHENTICATION:

______________________________	______________________________
Jamie Arcaro Fiscal Officer	Steven M. Sekanina Mayor
______________________________	______________________________
Date	Date

APPROVED AS TO LEGAL FORM:

____

Jason L. Fairchild, Esq.
Village Solicitor

ORDINANCE NO. 2026-O- 3445______

AN ORDINANCE AMENDING CHAPTER 1610 OF THE CODE OF ORDINANCES OF THE VILLAGE OF JEFFERSON, OHIO BY ADDING § 1610.13 TO CHAPTER 1610 TO ESTABLISH A FIRE-DAMAGED SECURITY FUND PURSUANT TO AND CONSISTENT WITH OHIO REVISED CODE § 3929.86

WHEREAS, Council has been advised of the need to provide for the amendment of Chapter 1610 of the Code of Ordinances of the Village of Jefferson, Ohio by adding section 1610.13 to establish a fire-damaged security fund pursuant to and consistent with Ohio Revised Code § 3929.86;

WHEREAS, Council finds it to be in the best interest of the Village to provide for the amendment of Chapter 1610 of the Code of Ordinances of the Village of Jefferson, Ohio by adding §1610.13 to Chapter 1610 to establish a fire-damaged security fund pursuant to and consistent with Ohio Revised Code § 3929.86.

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

Section 1. That Chapter 1610 of the Code of Ordinances of the Village of Jefferson, Ohio is hereby amended by adding the following:

§ 1610.13 FIRE-DAMAGED SECURITY FUND

The Village of Jefferson hereby authorizes the procedures described in Ohio Revised Code § 3929.86, which provides for the deposit of insurance proceeds with the Village of Jefferson, to be implemented whereby any insurance company doing business in the State shall comply with the applicable provisions of Ohio Revised Code § 3929.86 prior to paying a claim to a named insured for fire damage. The Fire Chief is hereby designated as the officer authorized to carry out the duties of Ohio Revised Code § 3929.86. The Fire Chief shall file a certified copy of this section with the State Superintendent of Insurance.

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.

Section 4. This Ordinance shall take effect and be in full force at the earliest period allowed by law.

Passed by Council on the ______ day of ____________________ 2026.

__________ Yeas __________ Nays

AUTHENTICATION:

Jamie J. Arcaro
Fiscal Officer

Steven M. Sekanina
Mayor

Date

Date

APPROVED AS TO LEGAL FORM:

Jason L. Fairchild, Esq.
Village Solicitor

RESOLUTION NO. 2026-R-_3446_________

A RESOLUTION ESTABLISHING A FIRE-DAMAGED SECURITY FUND (FDSF) (705) FOR THE ACCOUNTING OF FUNDS RECEIVED AND EXPENSES INCURRED PURSUANT TO AND CONSISTENT WITH VILLAGE ORDINANCE § 1610.13 AND OHIO REVISED CODE § 3929.86

WHEREAS, pursuant to the standards established by the Auditor of State, it is necessary to create a Fire-Damaged Security Fund (FDSF) (705) by resolution of the legislative authority for the purpose of recording revenue received and expenses incurred in ensuring properties that are damaged by fire for which insurance proceeds are available for such a claim by the owner are properly cleaned up and/or repaired as approved by Village officials;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF JEFFERSON, OHIO, THAT:

SECTION 1. The Council of the Village of Jefferson does hereby create and establish a new fund called the Fire-Damaged Security Fund (FDSF) (705). The purpose of this fund will be to record and document the use of funds received for that purpose.

SECTION 2. It is found and determined that all formal actions of the Council of the Village of Jefferson concerning and relating to the adoption of this Resolution were taken in an open meeting of the Village of Jefferson and that all deliberations of this Village Council and any of its committees that resulted in those formal actions were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. This Ordinance shall take effect and be in full force at the earliest period allowed by law.

Passed by Council on the ______ day of ____________________ 2026.

__________ Yeas __________ Nays

AUTHENTICATION:

______________________________	______________________________
Jamie J. Arcaro Fiscal Officer	Steven M. Sekanina Mayor
______________________________	______________________________
Date	Date

APPROVED AS TO LEGAL FORM:

____

Jason L. Fairchild, Esq.
Village Solicitor

ORDINANCE NO. 26-O- 3450
AN ORDINANCE TO SUPPLEMENT CURRENT EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF JEFFERSON, OHIO DURING FISCAL YEAR ENDING DECEMBER 31, 2026

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, 2026, 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		Amendments
Police Law Enforcement (110)		0.00
Fire Dept (220)		0.00
Community Planning and Zoning (410)		0.00
Streets Department (620)		0.00
Administrative Offices (710)		0.00
Mayor and Council (730)		0.00
Clerk – Treasurer (740)		40,400.88
Lands and Buildings (750)		0.00
County Auditor and Treasurer's Fees (770)		0.00
State Examiner's Fees (780)		0.00
Solicitor - Attorneys (785)		0.00
Income Tax Administration (790)		0.00
Transfers/Advances (795)		0.00
	Total General Fund	**$40,400.88**
ENTERPRISE FUNDS		
Village Recreation Fund (204)		0.00
Federal Grant Fund (District XI) (205)		0.00
Central Park Hall (206)		0.00
Forfeitures (217)		0.00
Sewer Improvement Fund (509)		0.00
Refuse Fund (510)		7,000.00
Wastewater Treatment Fund (520)		63,384.57
	Total Enterprise Funds	**$70,384.57**
ASSESSMENTS		
Special Assessments Elliott Avenue (803)		0.00
	Total Special Assessments	**$0.00**
DEBT SERVICE		
Memoiral Field (310)		0.00
Fire Truck Loan (320)		0.00
	Total Debt Service	**$0.00**
SPECIAL REVENUE FUNDS		
Street Construction, Maintenance and Repair Fund (201)		13,500.00
State Highway Improvement Fund (202)		0.00
Special Street Repair Fund (Voted) (207)		0.00
Street Lighting (Voted) (209)		18,000.00
Permissive Auto License Fund (210)		0.00
Enforcement and Education Fund (213)		0.00
State Reimb Training Fund (214)		0.00
Court Fines Police Capital (215)		0.00
Opioid distribution (216)		0.00
K-9 FUND (218)		0.00

Safety Services (219)		67,440.87
Fire Apparatus Fund (221)		6,733.54
Special Fire Apparatus Fund (Voted) (222)		11,079.64
Special Police Levy Fund (Voted) (223)		0.00
Lottery Escrow (230)		0.00
	Total Special Revenue Funds	**116,754.05**
CAPITAL PROJECTS		
Recycling Grant (430)		400.00
	Total Projects	**400.00**
CAPITAL IMPROVEMENT (224)		
Police Capital	110	0.00
Recreation Capital	310	0.00
Streets Maint and Repair Capital	620	0.00
Street Contruction Capital	685	0.00
Street Storm Sewer Drains Capital	688	0.00
Streets Sidewalk Capital	689	0.00
County collection fees	770	0.00
Land Improvement	775	0.00
Income Tax Capital	790	0.00
	Total 224	**0.00**
TRUSTS		
Unclaimed Funds (704)		0.00
Village Reacreation Rental Deposits (706)		0.00
Bid Performance Bond (707)		0.00
Utility Deposit Fund- Sewer (708)		0.00
Scholarship Fund (709)		0.00
Jefferson Marketing Fund (710)		7,000.00
	Total Trusts	**7,000.00**
	TOTAL ALL APPROPRIATIONS	$234,939.51

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: ________________

ATTEST: ____________________
Jamie J. Arcaro, Fiscal Officer

APPROVED: ____________________
Mayor Sekanina

APPROVED AS TO LEGAL FORM:

____
Jason L. Fairchild, Esq.
Village Solicitor

ORDINANCE NO. 2026-O- 3458

AN ORDINANCE SETTING FORTH THE PAY FOR SALARIED, HOURLY, AND PART-TIME EMPLOYEES OF THE VILLAGE OF JEFFERSON, OHIO AND DECLARING AN EMERGENCY

WHEREAS the Council of the Village of Jefferson has determined that it is necessary and proper to change the pay for salaried, hourly, and part-time employees of the Village of Jefferson, for the positions and for the rates more specifically set forth hereafter.

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

Section 1: The employment positions and rates of pay for those positions are established as follows with an effective date of August 1, 2026:

Department	**Entrance**	**6 months Step 1**	**Year 1-2 Step 2**	**Year 2+ Step 3**
Administration				
Administrator	Per Contract	Per Contract	Per Contract	Per Contract
Admin. Assistant	$27.30/hr.	$27.85/hr.	$28.39/hr.	$28.94/hr.
Part Time Administrative Support	$21.26/hr.	$22.35/hr.	$22.35/hr.	$22.35/hr.
Police Department				
Police Chief	Per Contract	Per Contract	Per Contract	Per Contract
Deputy Chief	$63,595.79	$64,731.47	$65,867.15	$65,867.15
Lieutenant	$28.94/hr.	$28.94/hr.	$29.48/hr.	$29.48/hr.
Sergeant	$27.97/hr.	$27.97/hr.	$28.52/hr.	$28.52/hr.
Patrolman	$26.01/hr.	$26.56/hr.	$27.10/hr.	$27.65/hr.
Part Time Class B (Road Qualified)	$22.13/hr.	$22.68/hr.	$23.22/hr.	$23.77hr.
Part Time Class C (Non Road Qualified)	$19.33/hr.	$19.33/hr.	$19.33/hr.	$19.33/hr.
Police Secretary	$20.72/hr.	$21.26/hr.	$21.81/hr.	$22.35/hr.
Volunteer Auxiliary				
Part Time School Resource Officer				
Wastewater Treatment Plant				
Operator Class II (Foreman)	$33.85/hr.	$34.40/hr.	$34.94/hr.	$34.94/hr.
Operator Class II	$28.94/hr.	$29.48/hr.	$29.95/hr.	$30.58/hr.
Operator Class I	$26.76/hr.	$27.30/hr.	$27.85/hr.	$28.39/hr.
Laborer/Driver – Waste Water	$24.58/hr.	$25.12/hr.	$25.67/hr.	$26.21/hr.

Part Time Temporary Laborer	$18.50/hr.	$19.04/hr.	$19.04/hr.	$19.04/hr.
Street Department				
Working Foreman	$29.24/hr.	$29.79/hr.	$30.34/hr.	$30.34/hr.
Senior Street Operations Specialist	$29.24/hr.	$29.79/hr.	$30.34/hr.	$30.34/hr.
Equipment Operator	$23.90/hr.	$24.45/hr.	$24.99/hr.	$25.54/hr.
Driver/Laborer – Streets	$22.39/hr.	$22.93/hr.	$23.48/hr.	$24.02/hr.
Utility/Maintenance	$19.83/hr.	$20.37/hr.	$20.92/hr.	$21.47/hr.
Part Time Laborer	$18.50/hr.	$19.04/hr.	$19.04/hr.	$19.04/hr.
Part Time Temporary Laborer	$18.50/hr.	$19.04/hr.	$19.04/hr.	$19.04/hr.
Recreation/Community Center				
Recreation/Parks Supervisor	$21.52/hr.	$23.06/hr.	$22.61/hr.	$23.15/hr.
Part Time Front Desk Support	$15.31/hr.	$15.86/hr.	$15.86/hr.	$15.86/hr.
Part Time Clerical/Administrative Support	$17.83/hr.	$18.37/hr.	$18.37/hr.	$18.37/hr.
Part Time Senior Coordinator	$19.12/hr.	$19.66/hr.	$19.66/hr.	$19.66/hr.
Van Driver	$17.83/hr.	$18.37/hr.	$18.37/hr.	$18.37/hr.
Part Time Custodian	$16.03/hr.	$16.58/hr.	$16.58/hr.	$16.58/hr.
Part Time Temporary Employee	$14.56/hr.	$15.10/hr.	$15.10/hr.	$15.10/hr.
Fire Department				
Chief	$13,483.20	$13,483.20	$13,483.20	$13,483.20
1st Assistant	$8,005.63	$8,005.63	$8,005.63	$8,005.63
2nd Assistant	$8,005.63	$8,005.63	$8,005.63	$8,005.63
Captain	$4,188.50	$4,188.50	$4,188.50	$4,188.50
Lieutenant	$3,576.60	$3,576.60	$3,576.60	$3,576.60
Fire Inspector (per inspection)	$100.00	$100.00	$100.00	$100.00
Fire Fighter 1-Runs/events	$20.95/hr.	$21.47/hr.	$21.47/hr.	$21.47/hr.
Fire Fighter 2-Runs/events	$21.47/hr.	$21.99/hr.	$21.99/hr.	$21.99/hr.
Volunteer Card-Runs/standbys	$20.43/hr.	$20.95/hr.	$20.95/hr.	$20.95/hr.
Fire Training	$14.68/hr.	$15.24/hr.	$15.24/hr.	$15.24/hr.
New Hire – No Certifications	$14.68/hr.	$15.24/hr.	$15.24/hr.	$15.24/hr.
Auxiliary Fire Member	$1/yr.	$1/yr.	$1/yr.	$1/yr.

Fiscal Officer				
Fiscal Officer Assistant	$21.87/hr.	$22.42/hr.	$22.96/hr.	$23.51/hr.

Section 2: Each new employee hired by the Village will be placed in either the Entrance, Step 1, Step 2 or Step 3 wage schedule above based upon that individual's experience as determined and/or recommended by the Village Administrator.

Section 3: Whenever there is a change in an employee's rate of pay, the new rate of pay shall take effect at the beginning of the next pay cycle following the event that caused the employee's rate of pay to change.

Section 4: Non-supervisory employees who act in a supervisory capacity, as determined by the Village Administrator, shall be paid $1.00 per hour in addition to their current wage scale.

Section 5: In addition to the employee's regular salary, the Village will pay an amount equal to ten percent (10%) of the employee's regular salary to the appropriate retirement system (Ohio Public Employees Retirement System or Ohio Police and Fire Pension Fund), as the employee contribution to same. An employee shall not have the option to take cash in lieu of this contribution. This obligation to pay ten percent (10%) of the employee's regular salary to the appropriate retirement system shall not apply to volunteer firemen unless the volunteer firemen qualify to participate in the Ohio Police and Fire Pension Fund.

Section 6: Employees assigned by their supervisor to work in a position with a higher pay grade shall receive pay at the higher rate for the time worked in said position.

Section 7: This Ordinance shall replace any previous version of this legislation and supersedes any current legislation that may be in conflict with this legislation.

Section 8: That this Ordinance 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; wherefore, this Ordinance shall take effect immediately upon its passage.

Passed by Council on the ______ day of ______________________ 2026.

__________ Yeas __________ Nays

Effective Date: ___________________________

AUTHENTICATION:

Jamie Arcaro
Clerk/Treasurer of Council

Date

Steven M. Sekanina
Mayor

Date

APPROVED AS TO LEGAL FORM:

Jason L. Fairchild, Esq.
Village Solicitor

RESOLUTION NO. 2026-R- 3456

A RESOLUTION AUTHORIZING THE VILLAGE ADMINISTRATOR AND/OR VILLAGE FISCAL OFFICER TO ACCEPT THE SAFE STREETS GRANT AWARDED TO THE VILLAGE OF JEFFERSON BY THE U.S. DEPARTMENT OF TRANSPORTATION WHICH IS IDENTIFIED AS FEDERAL AWARD NO. 693JJ32640569 AND TO USE AND ACCOUNT FOR THOSE FUNDS IN ACCORDANCE WITH THE GRANT REQUIREMENTS, AND DECLARING AN EMERGENCY

WHEREAS the previous Village Administrator and previous Mayor submitted an application for a grant from the U.S. Department of Transportation under the fiscal year 2025 Safe Streets And Roads For All Grant Program; and

WHEREAS the Village of Jefferson, Ohio was awarded a grant in the amount of One Hundred Twenty Thousand and 00/100 Dollars ($120,000.00) as the federal share with Thirty Thousand and 00/100 Dollars ($30,000.00) as the Village of Jefferson's share of the project to develop a Comprehensive Safety Action Plan.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF JEFFESON, OHIO, THAT:

SECTION 1. The Village of Jefferson hereby authorizes the Village Administrator and/or Village Fiscal Officer to accept the Safe Streets Grant awarded to the Village of Jefferson by the U.S. Department of Transportation which is identified as Federal Award No. 693JJ32640569.

SECTION 2. The Village Administrator and/or Village Fiscal Officer are instructed to use and account for the grant funds in accordance with the grant requirements and the purpose for which the grant was awarded to the Village of Jefferson.

SECTION 3. It is found and determined that all formal actions of the Council of the Village of Jefferson concerning and relating to the adoption of this Resolution were taken in an open meeting of the Village of Jefferson and that all deliberations of this Village Council and any of its committees that resulted in those formal actions were in meetings open to the public in compliance with all legal requirements, including Sections 121.22 of the Ohio Revised Code.

SECTION 4. The 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 the reason to properly accept and account for the grant funds received, immediate action is necessary; wherefore, this Resolution shall take effect immediately upon its passage.

Passed by Council on the ____ day of ______________________, 2026.

______ Yeas ______ Nays

Jefferson Village Police

Serving Since 1902

Chris Mackensen
Chief of Police

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

August 13th 2026

Ref: Officer Training

Mayor Steven Sekanina,
Safety Committee and Council,

The Police Department is requesting approval for Jeromy Cummins to attend a **Child Sexual Abuse Investigation** on September 23–25, 2026, at the North Royalton Police Department.

This course is a prerequisite for our department for mall officers investigating Sexual Abuse to Children. Officer Cummins will be replacing Sgt. Schor's role Child Abuse.

Course Details:

Dates: September 23 – 25, 2026

Location: North Royalton Police Department.

Cost: $325:CumminsCouncil.00

Very Respectfully,

Christopher Mackensen
Chief of Police
Jefferson Village Police Department

CHILD SEXUAL ABUSE INVESTIGATION

Hosted by North Royalton Police Department

OPOTA CPT#: 26CPT817 – 24 CPT HOURS

September 23 - 25, 2026
8:00-5:00
COST: $325.00
(Accepting: credit cards, purchase orders, checks, and cash)

Instructor:
Brent Tharpe, PhD

This twenty-four (24) hours block of training is for professionals that are responders or investigators who responds to these complex calls that could take the professional on a stressful, emotional and personal journey.

Who Should Attend?
Professionals that will benefit from this training are law enforcement supervisors, training officers, patrol officers, investigators, new juvenile investigators, SRO, child protective services, CART Teams, District Attorneys and advocacy personnel.

Course Description:
We will look into this brutal crime and focus on the dynamics of child sex abuse. We will explain the differences between the different types of molesters and pedophiles that we will come in contact with everyday while working these cases. Incest and child prostitution will be looked into to show that these crimes are occurring more frequently than many want to believe. In the Psychological Makeup of Predators section of the training, we will examine several types of molesters and determine what is going on in their minds when they are in the awareness stage, fantasy stage, stalking stage and eventually the molestation stage. All these topics will be covered and a lot more.

Location:
The training will be held in North Royalton, OH in the Community Room at the North Royalton City Hall building – 14600 State Rd.

To Register For This Course:
Go to www.tharpeconsulting.com and click on the Event Calendar or contact Brent Tharpe at 731-287-1962.

Make Checks Payable To:
Tharpe Consulting, checks can be mailed to 325 Burch Rd. – Dyersburg, TN 38024. We also accept credit cards through PayPal. All attendees will receive a training manual and a certificate of completion.

Hotel Information:
Holiday Inn Express – 5171 Brecksville Rd – Richfield, OH – 330-523-5000 - $89.99+tax – to get rate, use group code: TCM

Brent@tharpeconsulting.com
Vendor packet.

Tharpe Consulting
325 Burch Rd.
Dyersburg, TN 38024
www.tharpeconsulting.com

RESOLUTION NO. 2026-R-3457

A RESOLUTION AUTHORIZING THE VILLAGE ADMINISTRATOR TO APPLY FOR, ACCEPT, AND ENTER INTO A WATER POLLUTION CONTROL LOAN FUND (WPCLF) AGREEMENT ON BEHALF OF THE VILLAGE OF JEFFERSON FOR CONSTRUCTION OF WASTEWATER FACILITIES; AND DESIGNATING A DEDICATED REPAYMENT SOURCE FOR THE LOAN, AND DECLARING AN EMERGENCY

WHEREAS, the Village of Jefferson seeks to upgrade its existing wastewater facilities; and

WHEREAS, the Village of Jefferson, Ohio intends to apply for to the Water Pollution Control Loan Fund (WPCLF) for the planning, design and/or construction of the wastewater facilities; and

WHEREAS, the Ohio Water Pollution Control Loan Fund (WPCLF) requires the government authority to pass legislation for the application of a loan and the execution of an agreement as well designating a dedicated repayment source;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF JEFFESON, OHIO, THAT:

SECTION 1. The Village Administrator be and is hereby authorized to apply for a WPCLF loan in the amount of Six Hundred Twenty-One Thousand Five Hundred and 00/100 Dollars ($621,500.00), sign all documents for and enter into a Water Pollution Control Loan Fund (WPCLF) with the Ohio Environmental Protection Agency and the Ohio Water Development Authority for planning, design and/or construction of wastewater facilities on behalf of the Village of Jefferson, Ohio.

SECTION 2. That the dedicated source of repayment will be the Sewer Improvement Fund.

SECTION 3. It is found and determined that all formal actions of the Council of the Village of Jefferson concerning and relating to the adoption of this Resolution were taken in an open meeting of the Village of Jefferson and that all deliberations of this Village Council and any of its committees that resulted in those formal actions were in meetings open to the public in compliance with all legal requirements, including Sections 121.22 of the Ohio Revised Code.

SECTION 4. The 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 the reason that in order to timely submit the appropriate application and obtain funding, immediate action is necessary; wherefore, this Resolution shall take effect immediately upon its passage.

Passed by Council on the ____ day of ______________________, 2026.

______ Yeas ______ Nays

AUTHENTIFICATION:

Jamie Arcaro Clerk/Treasurer of Council	Steven M. Sekanina Mayor
Date	Date

APPROVED AS TO LEGAL FORM:

Jason L. Fairchild, Esq.
Village Solicitor

RESOLUTION NO. 2026-R-3459

A RESOLUTION AUTHORIZING THE VILLAGE ADMINISTRATOR TO ENTER INTO A CONTRACT WITH UNION INDUSTRIAL CONTRACTORS, INC. FOR THE JEFFERSON WASTEWATER TREATMENT PLANT CLARIFIER IMPROVEMENTS - PHASE 2 PROJECT KNOWN AS PROJECT NO. 40066

WHEREAS, the Council of the Village of Jefferson desires to make certain improvements to the Village of Jefferson's Wastewater Treatment Plant; and

WHEREAS, the Village Administrator solicited bids for the Jefferson Wastewater Treatment Plant Clarifier Improvements – Phase 2 Project known as Project No. 40066; and

WHEREAS, the bids received were opened and tabulated on August 13, 2026; and

WHEREAS, it was determined that the bid received from Union Industrial Contractors, Inc. for the Jefferson Wastewater Treatment Plant Clarifier Improvements – Phase 2 Project known as Project No. 40066 is responsive and is the lowest and best bid.

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

Section 1: The Council of the Village of Jefferson hereby authorizes the Village Administrator to take all actions necessary to enter into a contract with Union Industrial Contractors, Inc. on behalf of the Village of Jefferson based upon the terms of the bid submitted by Union Industrial Contractors, Inc. for the Jefferson Wastewater Treatment Plant Clarifier Improvements – Phase 2 Project known as Project No. 40066 for the total amount of Seven Hundred Four Thousand and 00/100 Dollars ($704,000.00).

Section 2: It is found and determined that all formal actions of the Council of the Village of Jefferson concerning and relating to the adoption of this Resolution were taken in an open meeting of the Village of Jefferson and that all deliberations of this Village Council and any of its committees that resulted in those formal actions were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3: This Ordinance shall take effect and be in full force at the earliest period allowed by law.

Passed by Council on the ______ day of ______________________ 2026.

__________ Yeas __________ Nays

AUTHENTICATION:

Jamie Arcaro
Clerk/Fiscal Officer

Steven M. Sekanina
Mayor

Date

Date

APPROVED AS TO LEGAL FORM:

Jason L. Fairchild, Esq.
Village Solicitor

Jefferson Village

Andria R. Manor
Village Administrator

Incorporated 1836
Ohio

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

Date: August 17, 2026

To: Mayor Steven Sekanina and Members of Village Council

From: Andria R. Manor, Village Administrator

Subject: Recommendation to Appoint Blaze Burr as Street Department Supervisor

Dear Mayor Sekanina and Members of Council,

I respectfully recommend the promotion of **Blaze Burr** to the position of **Street Department Supervisor**, effective upon Council approval, at **Step 3** of the wage schedule.

Since assuming the department's day-to-day leadership responsibilities, Blaze has demonstrated strong leadership, accountability, and a commitment to serving the Village. He has effectively supervised daily operations, coordinated staff, and ensured projects continue to move forward during the department's transition.

Based on his performance, experience, and the responsibilities he has already undertaken, I believe placement at **Step 3** is appropriate. I respectfully request Council's approval of this recommendation.

Thank you for your consideration.

Sincerely,

Andria R. Manor
Village Administrator
Village of Jefferson

Jefferson Village

Andria R. Manor
Village Administrator

Incorporated 1836
Ohio

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

To: Mayor Steven Sekanina and Members of Council
From: Andria R. Manor, Village Administrator
Date: August 17, 2026
Subject: Lateral Transfer – Bill Hitchcock

Mayor Sekanina and Members of Council:

I recommend the lateral transfer of **Bill Hitchcock** to the position of **Senior Street Specialist** within the Street Department.

This position will allow Mr. Hitchcock to continue utilizing his experience and knowledge of Village operations while focusing on street maintenance, projects, equipment operation, and other departmental duties. The position will not include supervisory or personnel management responsibilities.

This lateral transfer will maintain Mr. Hitchcock's current rate of pay and applicable benefits.

I respectfully recommend Council's approval of this transfer.

Respectfully,

Andria R. Manor
Village Administrator

ANDREWS & PONTIUS LLC

ATTORNEYS AT LAW

4810 STATE ROAD
P.O. BOX 10
ASHTABULA, OHIO 44005-0010

DAVID E. PONTIUS
PHILIP E. CORDOVA
JASON L. FAIRCHILD
JOSEPH J. LOFTUS
Mark W. Andrews- Inactive
Jeffrey A. Ford- Of Counsel

David E. Pontius – 440.261-9666
Sue Baldwin – 440.261.9676
dpontius@andrewspontius.com

Village of Jefferson
27 E. Jefferson Street
Jefferson OH 44047

August 04, 2026
Account No: 20668-0000M
Statement No: 98420

Statement For Services Rendered By Andrews & Pontius LLC
Andrews & Pontius LLC Tax Id No.: 34-1890032

Fees

			Hours
07/01/2026	JLF	Receipt/review of e-mail from Ms. Fisher regarding resolution for levies; phone call to Ms. Fisher regarding same; updated file.	0.10
	JLF	Receipt/review of e-mail from Ms. Manor regarding CRA application; reviewed file regarding same; drafted reply; updated file.	0.20
07/06/2026	JLF	Time to council meeting; updated file.	0.80
07/07/2026	JLF	Reviewed file for criminal Case No. 26CRB59E (Varkett); prepared subpoenas; phone conference with Maria regarding videos; watched videos from Speedway; time to Eastern County Court to file subpoenas; updated file.	4.20
07/08/2026	JLF	Receipt/review of records responsive to Ms. Palm's public record request; phone call to Ms. Abbott regarding same; drafted e-mail to Ms. Abbott regarding same; updated file.	1.50
	JLF	Receipt/review of levy certifications from City Auditor; prepared resolutions for 1.00 mill parks and 1.50 mill five renewal levies; drafted e-mail to Ms. Fisher and Mr. Arcaro; updated file.	1.20
	JLF	Receipt/review of e-mail from Ms. Manor regarding WWTP EQ Basin Improvements bidding results; phone conference with Ms. Manor regarding same; prepared Resolution to enter into contract with Union Industrial Contractors, Inc.; drafted e-mail to Ms. Manor regarding same; updated file.	0.70
07/09/2026	JLF	Receipt/review of e-mail from Ms. Manor; revised WWTP EQ Basin Resolution; drafted e-mail to Ms. Manor regarding same; updated file.	0.20

			Hours	
07/15/2026	JLF	Receipt/review e-mail from Ms. Arcaro regarding fire damage fund; prepared ordinance amending Chapter 1610; phone call to Ms. Fisher; prepared Resolution creating fund; drafted e-mail to Ms. Arcaro and Ms. Fisher regarding same; updated file.	1.20	
	JLF	Receipt/review of e-mail from Ms. Fisher regarding supplemental budget ordinance; drafted reply; updated file.	0.20	
	JLF	Phone conference with Ms. Manor regarding matter concerning the Streets Department; prepared updated Wage Ordinance and Resolution regarding Senior Street Operations Specialist position; drafted e-mail to Ms. Manor regarding same; updated file.	1.30	
07/16/2026	JLF	Time to Eastern County Court for pretrial in Traffic Case No. 26TRD472 (Burlingham); updated file.	1.30	
07/20/2026	JLF	Time to Jefferson for council meeting; updated file.	1.00	
07/22/2026	JLF	Receipt/review of e-mail from Mr. Sekanina; reviewed IRS website regarding overtime income tax exemption; phone call to Mr. Sekanina-left voice mail; drafted e-mail to Mr. Sekanina regarding same; updated file.	0.60	
07/24/2026	JLF	Receipt/review of e-mails from Ms. Fisher regarding levy resolutions; phone call to Ms. Fisher; phone call to BOE; phone call to County Auditor; phone call to Lake County Auditor; revised resolutions; updated file.	1.50	
07/27/2026	JLF	Receipt/review of Motion to Seal Record filed by attorney Jonas in Case No. 13CRB133E (Tackett); researched applicable statute; updated file.	0.30	
	JLF	Receipt/review of e-mail from Ms. Berkowitz regarding Tax Case No. 19CRB77E (Pierce); phone call to Eastern County Court; prepared Motion to Dismiss; updated file.	0.50	
	JLF	Receipt/review of e-mail from Ms. Manor regarding scrap wood indemnity; prepared new permit indemnity, release of hold harmless agreement; drafted e-mail to Ms. Manor regarding same; updated file.	1.30	
07/28/2026	JLF	Time to Jefferson for special council meeting; updated file.	0.50	
07/29/2026	JLF	Time to Village Hall to meet with Ms. Manor and Mr. Licate regarding LCP and Copper issue; updated file	1.10	
07/30/2026	JLF	Reviewed file on Criminal Case No. 26CRB59E (Varkett) in preparation of bench trial and preparation of same; time to Eastern County Court for bench trial; updated file.	3.30	
	JLF	Phone conference with Eastern County regarding Traffic Case No. 26TRD524E (Hayden); prepared Motion to Dismiss; updated file.	0.40	
		For Current Services Rendered	23.40	4,680.0C

Recapitulation

Timekeeper	Hours
Jason L. Fairchild	23.40

	Total Current Work	4,680.00
	Previous Balance	$3,200.00
	Payments	
07/21/2026	Payment received, Thank You.	-3,200.00
	Balance Due	$4,680.00

For your convenience we accept Mastercard, Visa and Discover, however a fee of 3% will be added to the payment.

A finance charge of 1.5% per month will be added to any statement 60 days or more past due.