



## **City of Ashtabula**

Ashtabula City Council Emergency Meeting  
Monday, November 22, 2021 at 8:45 AM  
Council Chambers  
4717 Main Avenue

### Agenda

#### **1. Opening of Emergency Meeting**

- a. Call to Order
- b. Prayer
- c. Pledge of Allegiance
- d. Roll Call
- e. Sunshine Law Certification

#### **2. Statement of Purpose**

- a. Council Presentation
- b. Vote on legislation requested during the Monday, November 15th, 2021 Regular Council meeting

#### **3. Welcome and Acknowledgement of Visitors**

#### **4. Presentation**

- a. To express appreciation to Ward 3 Councilor Laydean Young and Ward 4 Councilor Octavia V. Harris for their service to the City of Ashtabula

#### **5. Legislation**

- a. Formal Legislation Request
- b. Overview/Discussion
- c. Public Communications on Legislation

#### **6. Reading**

- a. Ordinance No. 2021-109  
AN ORDINANCE ENACTING NEW CODIFIED ORDINANCE SECTION 109.03 EXCEPTION TO COMPETITIVE BIDDING REQUIREMENTS DURING AN EMERGENCY (City Manager)
- b. ORDINANCE NO. 2021-110  
AN ORDINANCE AUTHORIZING THE CITY MANAGER TO ENTER INTO AN

[www.cityofashtabula.com](http://www.cityofashtabula.com)

AGREEMENT WITH THE OFFICE OF THE AUDITOR OF THE STATE OF OHIO TO ASSIST THE CITY OF ASHTABULA AS FISCAL AGENT FOR THE ASHTABULA HEALTH DEPARTMENT IN THE CONVERSION OF CASH REPORTING TO GAAP FOR FISCAL YEAR ENDING DECEMBER 31, 2021 (Finance Director)

- c. ORDINANCE NO. 2021-111  
AN ORDINANCE AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE OFFICE OF THE AUDITOR OF THE STATE OF OHIO TO ASSIST THE CITY OF ASHTABULA IN THE CONVERSION OF CASH REPORTING TO GAAP FOR FISCAL YEAR ENDING DECEMBER 31, 2021 (Finance Director)
  
- d. ORDINANCE NO. 2021-112  
AN ORDINANCE TO MAKE SUPPLEMENTAL INCREASES TO APPROPRIATIONS IN THE GENERAL, PUBLIC HEALTH/NURSING, ASHTABULA MUNICIPAL COURT SECURITY, SANITATION, PARKS & RECREATION, PLANNING & COMMUNITY DEVELOPMENT, AND COURT SPECIAL PROJECTS FUNDS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF ASHTABULA, STATE OF OHIO, FOR THE PERIOD JANUARY 1 THROUGH DECEMBER 31, 2021 (Finance Director)
  
- e. RESOLUTION NO. 2021-113  
A RESOLUTION HONORING FIRST PRESBYTERIAN CHURCH FOR SERVING THE CITIZENS OF THE CITY OF ASHTABULA FOR 200 YEARS (City Council)

## 7. **Adjournment**

**ORDINANCE NO. 2021-109**

**AN ORDINANCE ENACTING NEW CODIFIED ORDINANCE SECTION 109.03 EXCEPTION TO COMPETITIVE BIDDING REQUIREMENTS DURING AN EMERGENCY**

**WHEREAS**, the daily operations of the City of Ashtabula and the Office of the City Manager require the enactment of this legislation; and,

**WHEREAS**, the Nation is and has been undergoing a significant delay in the supply chain that gets parts to manufacturers and finished products to consumers; and

**WHEREAS**, the delay has caused shortages of everything from everyday household necessities to heavy equipment; and

**WHEREAS**, these shortages have made it impossible for the City to procure various necessary items through either the competitive bidding process or the State Procurement Program; and

**WHEREAS**, there is not currently a provision in the City of Ashtabula Codified Ordinances to allow for an exception to the competitive bidding process in times of emergency;

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Ashtabula, Ohio:

**SECTION 1.** That new Codified Ordinance Section 109.03, entitled “Exception to Competitive Bidding Requirements During An Emergency,” a complete copy of which is attached hereto as Exhibit A, shall be, and the same is hereby enacted.

**SECTION 2.** It is hereby found and determined that all formal actions of this Council concerning and related to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its Committees that resulted in such formal action were in meetings open to the public in compliance with the requirements of Section 10 of the Municipal Charter of the City of Ashtabula, Ohio, and of Section 121.22 of the Revised Code of Ohio.

**SECTION 3.** For the reasons stated in the preamble, this ordinance, if approved by the votes of five (5) or more members of Council, shall take effect immediately, otherwise 30 days thereafter.

PASSED: \_\_\_\_\_

\_\_\_\_\_  
**John S. Roskovics**  
**President of Council**

**Vote:**

|            | Yea | Nay |
|------------|-----|-----|
| Roskovics: | ___ | ___ |
| Speelman:  | ___ | ___ |
| Foglio:    | ___ | ___ |
| Crawford:  | ___ | ___ |
| Young:     | ___ | ___ |
| Harris:    | ___ | ___ |
| Haines:    | ___ | ___ |

ATTEST: \_\_\_\_\_  
**Stacy H. Senskey**  
**Clerk of Council**

APPROVED: \_\_\_\_\_  
**James M. Timonere**  
**City Manager**

*Approved as to form and correctness this \_\_\_\_\_ day of \_\_\_\_\_, 2021.*

\_\_\_\_\_  
*Cecilia M. Cooper*  
*Ashtabula City Solicitor*

### **109.03 EXCEPTION TO COMPETITIVE BIDDING REQUIREMENTS DURING AN EMERGENCY**

The City Manager may request City Council approve an exemption from the competitive bidding process for an individual contract. Said request may be approved when:

(A) The City Council, by a unanimous vote of its members, makes a determination that a real and present emergency exists, and that determination and the reasons for it are entered in the minutes of the proceedings of the Council, when any of the following applies:

(1) The estimated cost is less than \$75,000.00 (seventy-five thousand dollars); or

(2) There is actual physical disaster to structures, radio communications equipment, or computers.

(B) Whenever a contract of purchase, lease, or construction is exempted from competitive bidding under this section because the estimated cost is less than \$75,000.00 (seventy-five thousand dollars), but the estimated cost is \$30,000.00 (thirty thousand dollars) or more, the City Manager shall solicit informal estimates from no fewer than three persons who could perform the contract, before awarding the contract. With regard to each such contract, the City Manager shall maintain a record of such estimates, including the name of each person from whom an estimate is solicited. The City Manager shall maintain the record for the longer of at least one year after the contract is awarded or the amount of time the federal government requires.

**ORDINANCE NO. 2021-110**

**AN ORDINANCE AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE OFFICE OF THE AUDITOR OF THE STATE OF OHIO TO ASSIST THE CITY OF ASHTABULA AS FISCAL AGENT FOR THE ASHTABULA HEALTH DEPARTMENT IN THE CONVERSION OF CASH REPORTING TO GAAP FOR FISCAL YEAR ENDING DECEMBER 31, 2021**

**WHEREAS**, the daily operations of the City require the enactment of this ordinance; and

**WHEREAS**, the City of Ashtabula, Ohio, as fiscal agent for the Ashtabula Health Department is required to convert its cash-basis accounting data to a format approved under Generally Accepted Accounting Procedures (GAAP) for fiscal year ending December 31, 2021, and

**WHEREAS**, the City is in need of professional services to assist in such conversion; and,

**WHEREAS**, the Office of the Auditor of the State of Ohio, Local Government Services Section has proposed to provide said services at a cost not anticipated to exceed \$2,750, as is set forth in the attached letter dated October 20, 2021, and said proposal appears to be fair and reasonable;

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Ashtabula, Ohio.

**SECTION 1.** That the City Manager is hereby authorized to enter into an agreement with Office of the Auditor of the State of Ohio, Local Government Services Section for assistance in the City of Ashtabula, fiscal agent for the Ashtabula Health Department cash reporting conversion to GAAP for fiscal year ending December 31, 2021.

- a. The amount payable shall not exceed \$2,750 without further authorization of Council;
- b. Payment is authorized to be made from the General Fund.

**SECTION 2.** It is hereby found and determined that all formal actions of this Council concerning and related to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its Committees that resulted in such formal action were in meetings open to the public in compliance with the requirements of Section 10 of the Municipal Charter of the City of Ashtabula, Ohio, and of R. C. Section 121.22.

**SECTION 3.** For the reasons stated in the preamble, this ordinance, if approved by the votes of five (5) or more members of Council, shall take effect immediately, otherwise 30 days thereafter.

PASSED: \_\_\_\_\_

\_\_\_\_\_  
**John S. Roskovics**  
**President of Council**

**Vote:**

|            | Yea | Nay |
|------------|-----|-----|
| Roskovics: | ___ | ___ |
| Speelman:  | ___ | ___ |
| Foglio:    | ___ | ___ |
| Crawford:  | ___ | ___ |
| Young:     | ___ | ___ |
| Harris:    | ___ | ___ |
| Haines:    | ___ | ___ |

ATTEST: \_\_\_\_\_  
**Stacy H. Senskey**  
**Clerk of Council**

APPROVED: \_\_\_\_\_  
**James M. Timonere**  
**City Manager**

*Approved as to form and correctness this \_\_\_\_\_ day of \_\_\_\_\_, 2021.*

---

*Cecilia M. Cooper  
Ashtabula City Solicitor*



Local Government Services  
88 East Broad Street, Fourth Floor  
Columbus, Ohio 43215-3506  
(614) 466-4717 or (800) 345-2519  
ContactLGS@ohioauditor.gov

October 20, 2021

Ms. Traci Welch, City Auditor  
City of Ashtabula  
4717 Main Avenue  
Ashtabula, Ohio 44004

Dear Ms. Welch:

This letter is to confirm our understanding of the terms and objectives of our engagement with the City of Ashtabula (the City) and the nature and limitations of the services we will provide.

We will provide the following services:

Using our conversion software, Local Government Services (LGS) will compile, from information you provide, the annual financial statements of the City of Ashtabula as of and for the year ending December 31, 2021, and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services (SSARSs) issued by the American Institute of Certified Public Accountants (AICPA).

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. LGS will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

LGS is not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Our engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARs: 1) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements; 2) The prevention and detection of fraud; 3) To ensure that the entity complies with the laws and regulations applicable to its activities; 4) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements; and 5) To provide us with documentation, and other related information that is relevant to the preparation and presentation of the financial statements; additional information that may be requested for the purpose of the preparation of the financial statements; and unrestricted access to persons within the City of Ashtabula of whom we determine necessary to communicate.

As part of our engagement, LGS will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, or provide any assurance on them.

You agree to include our accountant's compilation report in any document containing financial statements that indicate that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to ask our permission to do so.

The Ashtabula Health Department, with the City of Ashtabula as fiscal agent, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board. It is therefore the responsibility of the Health Department to be in a position in fact and appearance to make informed judgments while reviewing, evaluating, and approving the services provided under this engagement. It is also the Health Department's responsibility to design, implement and maintain internal controls, including monitoring ongoing activities.

To demonstrate that the Health Department is fulfilling these responsibilities, the following safeguards will be observed. The Health Department will designate a management level individual to be the primary contact accountable for overseeing this engagement and who will take responsibility for the appropriateness of the results of this engagement. If the Health Department has determined that someone other than the individual with whom we worked last year to fulfill this role, the Health Department must submit documentation to support the new designee's knowledge and capability to perform this function. We will meet with this individual bi-weekly to update our progress and to allow the individual to monitor engagement performance to ensure it meets management's objectives. This individual will perform all management functions and make all management decisions related to this conversion and compilation and will



accept full responsibility for such decisions. Accordingly, this individual will review and approve all proposed adjustments before they are entered in the conversion software. Finally, this individual will evaluate the adequacy of the services performed under this engagement by the Local Government Services Section of the Office of the Auditor of State.

It is understood and agreed that the performance of this engagement by LGS will not lessen the scope and extent of the audit work to be performed by the Financial Audit Group of the Office of the Auditor of State.

Management is responsible for making all financial records and related information available to LGS. The hours of service offered in this letter are based upon the following information being provided by the City:

1. Information required to confirm appropriate fund classification and major fund status;
2. Information to allow the allocation of internal service funds to governmental and business-type activities;
3. Information regarding estimated revenues and appropriations for use in the preparation of budgetary statements including original budget amounts for all funds required to be presented in the basic financial statements and documentation to insure that financial records are in agreement with amended certificates requested and appropriations passed by the Board during 2021;
4. A current, complete, and appropriately classified record of all cash receipts and disbursements made during the year, along with bank reconciliations of all City and bank accounts as of December 31, 2021;
5. Documentation for receivables including taxes, intergovernmental and accounts receivable, inventory, and prepaid items as of December 31, 2021;
6. The balances for all governmental capital assets by program and type and proprietary capital assets by fund and type as of the beginning and end of the year, including appropriate information regarding accumulated depreciation, as well as current year additions (including accounts charged for related expenditures) and deletions (including any related proceeds and accumulated depreciation on the deleted asset). In addition, information is required that presents depreciation expense by fund and type for proprietary capital assets and by program and type for general capital assets for December 31, 2021;
7. Information regarding accrued salaries, compensated absences (both current and long-term), accounts payables, workers' compensation, retirement, and other current and long-term liabilities as of December 31, 2021;

8. Information regarding short-term debt (notes) including a schedule of changes in short-term debt that details balances at the beginning and end of the year, increases and decreases and the purpose for which the short-term debt was issued;
9. Information regarding long-term debt balances as of the beginning and end of the year and information regarding additions and payments that occurred during the year. Information that details issuance costs, premiums and discounts for additions should be identified separately.
10. Copies of amortization schedules that distinguish between principal and interest for each outstanding debt issue;
11. All documentation necessary to determine reporting entity. If it is determined that the City will be required to report a component unit, GAAP financial statements for the component unit must be provided in a timely fashion for preparation of the City's financial statements;
12. Information to support necessary modified accrual and accrual adjustments as of December 31, 2021;
13. Information regarding transfers by fund including the amount and purpose for each transfer;
14. Required supplementary information; and
15. Management's Discussion and Analysis.

It is important that you provide financial records that balance and documentation that is adequate to support the necessary journal entries. If we discover inadequacies in the records or documentation you provide, we will return the information to you for correction.

All documents provided to LGS in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. must be redacted of any personal information before submission. Personal information is defined as social security numbers, dates of birth, drivers' license numbers or financial institution account numbers associated with an individual. The City shall redact all personal information from electronic records before they are transmitted to LGS. This information should be fully blacked out in all paper documents prior to sending them to LGS. If personal information cannot be redacted from any records or documents, the City must identify these records to LGS prior to their submission.

If redacting this personal information impairs the ability of LGS to provide the contracted services, the City and the Auditor of State's Office will consider these exceptions on a case-by-case basis. Additionally, if redacting this information creates hardship on the City in terms of resources, recordkeeping or other issues, the City and LGS may collaborate on alternative

methods of providing the City's data to LGS without compromising the personal information on individuals served or employed by the City.

As part of the annual financial report, you will be required to prepare a Management's Discussion and Analysis (MD&A). LGS assistance with respect to the MD&A will be limited to reviewing the MD&A to determine that all required topics have been addressed and to insure that the amounts presented in the MD&A match the amounts presented in the financial statements.

During the course of the compilation, from financial records and supporting documentation you provide, LGS will propose journal entries for the preparation of the basic financial statements; review records and other information to determine whether data is being gathered at the required level to permit the preparation of the financial statements; enter usable information from the prior fiscal year trial balances to the trial balances that will be used for the fiscal year being reported; and input approved journal entries into the trial balances. LGS will also discuss with you the requirements for budgetary presentations and assist in the identification of original budgetary information.

LGS assistance with respect to capital assets will be limited to explaining the information necessary for report preparation. If additional assistance in the review of policies or significant guidance related to the calculation of capital assets is required, this engagement will need to be amended.

All work papers prepared by the Office of the Auditor of State will remain the property of the Auditor of State. Accordingly, we are responsible for their care and custody. At the conclusion of the project, we will provide copies of any of the work papers you would like to have for your records. However, the work papers should not be regarded as a part of, or a substitute for, your accounting records.

If for any reason we are unable to complete the compilation of the Health Department's financial statements, we will not issue a report on such statements as a result of this engagement.

It is estimated that 50 hours will be needed to complete this project. Our fees for these services will be billed monthly to the City of Ashtabula at a rate of \$55 per hour, and the total cost is not anticipated to exceed \$2,750. If additional time or services should be necessary, we will notify the City of Ashtabula regarding any amendment to this contract that may be required.

Upon a 30 day written notice, either party may terminate this Agreement for any reason. Such notice shall be sent by U.S. mail or by personal delivery to Auditor of State, Local Government Services Section, 88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506. In the event of such termination, the Auditor of State shall be compensated at the contractually agreed-upon rate for any and all work done to the date of such notice.

Ms. Traci Welch, City Auditor  
City of Ashtabula  
October 20, 2021  
Page 6 of 6

If you are in agreement with the terms of this contract, please have this engagement letter signed and certified in the appropriate places and return it to me no later than November 30, 2021. If we do not hear from you by November 30, 2021, we will assume that the City of Ashtabula does not wish to contract for the services of the Local Government Services Section of the Office of the Auditor of State. Should you have any questions concerning this letter, please do not hesitate to contact Nita Hendryx, Chief Project Manager, at 1.800.443.9271.

Sincerely,

KEITH FABER  
Auditor of State



David B. Thompson  
Chief of Local Government Services

We desire the Auditor of State's Office to perform the services described above and agree to the terms and conditions set forth in this letter.

CITY OF ASHTABULA

Date: \_\_\_\_\_

Resolution No. \_\_\_\_\_

By: \_\_\_\_\_  
James M. Timonere, City Manager

ASHTABULA HEALTH DEPARTMENT

Date: \_\_\_\_\_

By: \_\_\_\_\_  
President of Health Department Board

It is hereby certified that the amount of \$ \_\_\_\_\_ required to pay this contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of the \_\_\_\_\_ Fund, free from any obligation or certification now outstanding.

Date: \_\_\_\_\_

\_\_\_\_\_  
Traci Welch, City Auditor

cc: Nita Hendryx, Chief Project Manager  
Allen Allred, Chief Auditor

**ORDINANCE NO. 2021-111**

**AN ORDINANCE AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE OFFICE OF THE AUDITOR OF THE STATE OF OHIO TO ASSIST THE CITY OF ASHTABULA IN THE CONVERSION OF CASH REPORTING TO GAAP FOR FISCAL YEAR ENDING DECEMBER 31, 2021**

**WHEREAS**, the daily operations of the City require the enactment of this ordinance; and

**WHEREAS**, the City of Ashtabula, Ohio, is required to convert its cash-basis accounting data to a format approved under Generally Accepted Accounting Procedures (GAAP) for fiscal year ending December 31, 2021, and

**WHEREAS**, the City is in need of professional services to assist in such conversion; and,

**WHEREAS**, the Office of the Auditor of the State of Ohio, Local Government Services Section has proposed to provide said services at a cost not anticipated to exceed \$14,740, as is set forth in the attached letter dated October 15, 2021, and said proposal appears to be fair and reasonable;

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Ashtabula, Ohio.

**SECTION 1.** That the City Manager is hereby authorized to enter into an agreement with Office of the Auditor of the State of Ohio, Local Government Services Section for assistance in the City of Ashtabula’s cash reporting conversion to GAAP for fiscal year ending December 31, 2021.

- a. The amount payable shall not exceed \$14,740 without further authorization of Council;
- b. Payment is authorized to be made from the following funds in the following proportions, to-wit: General Fund – 50%; Sanitation Fund – 15%; and the Water Pollution Control Fund – 35%.

**SECTION 2.** It is hereby found and determined that all formal actions of this Council concerning and related to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its Committees that resulted in such formal action were in meetings open to the public in compliance with the requirements of Section 10 of the Municipal Charter of the City of Ashtabula, Ohio, and of R. C. Section 121.22.

**SECTION 3.** For the reasons stated in the preamble, this ordinance, if approved by the votes of five (5) or more members of Council, shall take effect immediately, otherwise 30 days thereafter.

PASSED: \_\_\_\_\_

\_\_\_\_\_  
**John S. Roskovics**  
**President of Council**

**Vote:**

|            | Yea | Nay |
|------------|-----|-----|
| Roskovics: | ___ | ___ |
| Speelman:  | ___ | ___ |
| Foglio:    | ___ | ___ |
| Crawford:  | ___ | ___ |
| Young:     | ___ | ___ |
| Harris:    | ___ | ___ |
| Haines:    | ___ | ___ |

ATTEST: \_\_\_\_\_  
**Stacy H. Senskey**  
**Clerk of Council**

APPROVED: \_\_\_\_\_  
**James M. Timonere**  
**City Manager**

*Approved as to form and correctness this \_\_\_\_\_ day of \_\_\_\_\_, 2021.*

---

*Cecilia M. Cooper  
Ashtabula City Solicitor*



Local Government Services  
88 East Broad Street, Fourth Floor  
Columbus, Ohio 43215-3506  
(614) 466-4717 or (800) 345-2519  
ContactLGS@ohioauditor.gov

October 15, 2021

Ms. Traci Welch, Finance Director  
City of Ashtabula  
4717 Main Avenue  
Ashtabula, OH 44004

Dear Ms. Welch:

This letter is to confirm our understanding of the terms and objectives of our engagement with the City of Ashtabula and the nature and limitations of the services we will provide.

We will provide the following services:

Using our conversion software, Local Government Services (LGS) will prepare, from information you provide, the annual financial statements of City of Ashtabula as of and for the year ended December 31, 2021.

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

LGS is not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, LGS will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Our engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARSs: 1) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements; 2) The prevention and detection of fraud; 3) To ensure that the entity complies with the laws and regulations applicable to its activities; 4) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements; and 5) To provide us with documentation, and other related information that is relevant to the preparation and presentation of the financial statements: additional information that may be requested for the purpose of the preparation of the financial statements: and unrestricted access to persons within City of Ashtabula of whom we determine necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

City of Ashtabula remains responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board. It is therefore the responsibility of the City to be in a position in fact and appearance to make informed judgments while reviewing, evaluating, and approving the services provided under this engagement. It is also City of Ashtabula's responsibility to design, implement, and maintain internal controls, including monitoring ongoing activities.

To demonstrate that the City is fulfilling these responsibilities, the following safeguards will be observed. The City will designate a management level individual to be the primary contact accountable for overseeing this engagement and who will take responsibility for the appropriateness of the results of this engagement. If the City has determined that someone other than the individual with whom we worked last year will fulfill this role, the City must submit documentation to support the new designee's knowledge and capability to perform this function. We will meet with this individual bi-weekly to update our progress and to allow the individual to monitor engagement performance to ensure it meets management's objectives. This individual will perform all management functions and make all management decisions related to this engagement and will accept full responsibility for such decisions. Accordingly, this individual will review and approve all proposed adjustments before they are entered in the conversion software. Finally, this individual will evaluate the adequacy of the services performed under this engagement by the Local Government Services Section of the Office of the Auditor of State.



It is understood and agreed that the performance of this engagement by LGS will not lessen the scope and extent of the audit work to be performed by the Financial Audit Group of the Office of the Auditor of State.

Management is responsible for making all financial records and related information available to LGS. The hours of service offered in this letter are based upon the following information being provided by the City:

1. Information required to confirm the appropriate fund classification and major fund status;
2. Information to allow the allocation of internal service funds to governmental and business-type activities;
3. Information regarding estimated revenues and appropriations for use in the preparation of budgetary statements including original budget amounts for all funds required to be presented in the basic financial statements and documentation to insure that financial records are in agreement with amended certificates requested and appropriations passed by the Governing Board during fiscal year 2021;
4. A current, complete, and appropriately classified record of all cash receipts and disbursements made during the year, along with bank reconciliations of all City bank accounts as of December 31, 2021;
5. Documentation for receivables including taxes, intergovernmental and accounts receivable, inventory, and prepaid items as of December 31, 2021;
6. The balances for all governmental capital assets by program and type and proprietary capital assets by fund and type as of the beginning and end of the year, including appropriate information regarding accumulated depreciation, as well as current year additions (including accounts charged for related expenditures) and deletions (including any related proceeds and accumulated depreciation on the deleted asset). In addition, information is required that presents depreciation expense by fund and type for proprietary capital assets and by program and type for general capital assets for each year;
7. Information regarding accrued salaries, compensated absences (both current and long-term), accounts payables, workers' compensation, retirement, and other current and long-term liabilities as of December 31, 2021;
8. Information regarding short-term debt (notes) including a schedule of changes in short-term debt that details balances at the beginning and end of the year, increases and decreases and the purpose for which the short-term debt was issued;

9. Information regarding long-term debt balances as of the beginning and end of the year and information regarding additions and payments that occurred during the year. Information that details issuance costs, premiums and discounts for additions should be identified separately.
10. Copies of amortization schedules that distinguish between principal and interest for each outstanding debt issue;
11. All documentation necessary to determine reporting entity. If it is determined that the City will be required to report a component unit, GAAP financial statements for the component unit must be provided in a timely fashion for preparation of the City financial statements.
12. Information to support necessary modified accrual and accrual adjustments at December 31, 2021;
13. Information regarding transfers by fund including the amount and purpose for each transfer;
14. The transmittal letter, required supplementary information and statistical section; and
15. Management's Discussion and Analysis.

It is important that you provide financial records that balance and documentation that is adequate to support the necessary journal entries. If we discover inadequacies in the records or documentation you provide, we will return the information to you for correction.

All documents provided to LGS in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. must be redacted of any personal information before submission. Personal information is defined as social security numbers, dates of birth, drivers' license numbers or financial institution account numbers associated with an individual. The City shall redact all personal information from electronic records before they are transmitted to LGS. This information should be fully blacked out in all paper documents prior to sending them to LGS. If personal information cannot be redacted from any records or documents, the City must identify these records to LGS prior to their submission.

If redacting this personal information impairs the ability of LGS to provide the contracted services, the City and the Auditor of State's Office will consider these exceptions on a case-by-case basis. Additionally, if redacting this information creates hardship on the City in terms of resources, recordkeeping or other issues, the City and LGS may collaborate on alternative methods of providing the City's data to LGS without compromising the personal information on individuals served or employed by the City.

Ms. Traci Welch, Finance Director  
City of Ashtabula  
October 15, 2021  
Page 5 of 6

As part of the annual financial report, you will be required to prepare a Management's Discussion and Analysis (MD&A). LGS assistance with respect to the MD&A will be limited to reviewing the MD&A to determine that all required topics have been addressed and to insure that the amounts presented in the MD&A match the amounts presented in the financial statements.

During the course of the preparation, from financial records and supporting documentation you provide, LGS will propose journal entries for the preparation of the basic financial statements; review records and other information to determine whether data is being gathered at the required level to permit the preparation of the financial statements; enter usable information from the prior fiscal year trial balances to the trial balances that will be used for the fiscal year being reported; and input approved journal entries into the trial balances. LGS will also discuss with you the requirements for budgetary presentations and assist in the identification of original budgetary information.

LGS assistance with respect to capital assets will be limited to explaining the information necessary for report preparation. If additional assistance in the review of policies or significant guidance related to the calculation of capital assets is required, this engagement will need to be amended.

All work papers prepared by the Office of the Auditor of State will remain the property of the Auditor of State. Accordingly, we are responsible for their care and custody. At the conclusion of the project, we will provide copies of any of the work papers you would like to have for your records. However, the work papers should not be regarded as a part of, or a substitute for, your accounting records.

It is estimated that 220 hours will be needed to complete this project for 2021. Our fees for these services will be billed monthly to the City at a rate of \$67 per hour, and the total cost is not anticipated to exceed \$14,740. If additional time or services should be necessary, we will notify City regarding any amendment to this contract that may be required.

Upon a 30 day written notice, either party may terminate this Agreement for any reason. Such notice shall be sent by U.S. mail or by personal delivery to Auditor of State, Local Government Services Section, 88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506. In the event of such termination, the Auditor of State shall be compensated at the contractually agreed-upon rate for any and all work done to the date of such notice.

If you are in agreement with the terms of this contract, please have this engagement letter signed and certified in the appropriate places and return it to me no later than November 30, 2021. If we do not hear from you by November 30, 2021, we will assume that City does not wish to

Ms. Traci Welch, Finance Director  
City of Ashtabula  
October 15, 2021  
Page 6 of 6

contract for the services of the Local Government Services Section of the Office of the Auditor of State. Should you have any questions concerning this letter, please do not hesitate to contact Nita Hendryx, Chief Project Manager, at 1-330-797-9637.

Sincerely,

KEITH FABER  
Auditor of State



David B. Thompson  
Chief of Local Government Services

We desire the Auditor of State's Office to perform the services described above and agree to the terms and conditions set forth in this letter.

City of Ashtabula

Date: \_\_\_\_\_

By: \_\_\_\_\_  
James M. Timonere, City Manager

Resolution No. \_\_\_\_\_

It is hereby certified that the amount of \$ \_\_\_\_\_ required to pay this contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of the \_\_\_\_\_ Fund, free from any obligation or certification now outstanding.

Date: \_\_\_\_\_

\_\_\_\_\_  
Traci Welch, Finance Director

cc: Nita Hendryx, Chief Project Manager  
Allen Allred, Chief Auditor

**ORDINANCE NO. 2021-112**

**AN ORDINANCE TO MAKE SUPPLEMENTAL INCREASES TO APPROPRIATIONS IN THE GENERAL, PUBLIC HEALTH/NURSING, ASHTABULA MUNICIPAL COURT SECURITY, SANITATION, PARKS & RECREATION, PLANNING & COMMUNITY DEVELOPMENT, AND COURT SPECIAL PROJECTS FUNDS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF ASHTABULA, STATE OF OHIO, FOR THE PERIOD JANUARY 1 THROUGH DECEMBER 31, 2021**

**WHEREAS**, the daily operations of the City of Ashtabula, the City Manager's Department, and the Ashtabula Municipal Court require the enactment of this legislation; and,

**WHEREAS**, the City Finance Director has recommended that certain supplemental increases and/or decreases to appropriations be made;

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Ashtabula, Ohio:

**SECTION 1.** That the Council of the City of Ashtabula, State of Ohio, to provide for current and other expenditures for the period January 1 through December 31, 2021, hereby approves the increases and/or reductions as listed in Exhibit "A" attached hereto and incorporated herein by this Ordinance be, and they are hereby set aside and appropriated as a supplemental appropriation to the existing appropriation.

**SECTION 2.** That the City Finance Director is hereby authorized to draw warrants on the City Treasury for payments from the foregoing supplemental appropriation as authorized by legislation of Council to make appropriations.

**SECTION 3.** The Clerk of Council is hereby authorized and directed to certify a copy of this Ordinance and appropriations referred to herein and to deliver the same to the Ashtabula County, Ohio Budget Commission forthwith.

**SECTION 4.** It is hereby found and determined that all formal actions of this Council concerning and related to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its Committees that resulted in such formal action were in meetings open to the public in compliance with the requirements of Section 10 of the Municipal Charter of the City of Ashtabula, Ohio, and of R. C. Section 121.22.

**SECTION 5.** For the reasons stated in the preamble, this ordinance, if approved by the votes of five (5) or more members of Council, shall take effect immediately, otherwise 30 days thereafter.

PASSED: \_\_\_\_\_

\_\_\_\_\_  
**John S. Roskovics**  
**President of Council**

**Vote:**

|            | Yea | Nay |
|------------|-----|-----|
| Roskovics: | ___ | ___ |
| Speelman:  | ___ | ___ |
| Foglio:    | ___ | ___ |
| Crawford:  | ___ | ___ |
| Young:     | ___ | ___ |
| Harris:    | ___ | ___ |
| Haines:    | ___ | ___ |

ATTEST: \_\_\_\_\_  
**Stacy H. Senskey**  
**Clerk of Council**

APPROVED: \_\_\_\_\_  
**James M. Timonere**  
**City Manager**

*Approved as to form and correctness this \_\_\_\_\_ day of \_\_\_\_\_, 2021.*

---

*Cecilia M. Cooper  
Ashtabula City Solicitor*

City of Ashtabula  
Appropriations  
FY 2021

EXHIBIT "A"  
SA-9

| FUND                     |                            | Beginning<br>Unencumbered<br>Balance * | Revenue       | Expenditure<br>Appropriation | Ending Balance |
|--------------------------|----------------------------|--|---------------|------------------------------|----------------|
| 101                      | General                    | 2,385,717.70                           | 9,518,993.00  | 10,184,637.48                | 1,720,073.22   |
| 101                      | General Court              | 0.00                                   | 528,200.00    | 1,201,559.93                 | (673,359.93)   |
|                          | Total General Fund         | 2,385,717.70                           | 10,047,193.00 | 11,386,197.41                | 1,046,713.29   |
| <u>Other City Funds</u>  |                            |  |               |                              |                |
| 166                      | Unclaimed Money            | 30,750.11                              | 9,755.88      | 2,000.00                     | 38,505.99      |
| 192                      | Parking Deck               | 366.59                                 | 2,500.00      | 2,500.00                     | 366.59         |
| 201                      | Police Levy                | 50,893.83                              | 687,210.51    | 687,872.73                   | 50,231.61      |
| 202                      | Street Light Assessments   | 60,784.76                              | 437,663.75    | 450,864.22                   | 47,584.29      |
| 204                      | Food Service               | 9,261.53                               | 84,821.87     | 83,035.87                    | 11,047.53      |
| 205                      | Public Works               | 206,494.79                             | 804,232.87    | 938,461.74                   | 72,265.92      |
| 206                      | State Highway              | 86,223.98                              | 63,685.36     | 65,000.00                    | 84,909.34      |
| 208                      | Public Health Nursing      | 100,776.91                             | 601,161.09    | 592,738.21                   | 109,199.79     |
| 209                      | Auto License Tax           | 177,411.70                             | 150,100.00    | 165,000.00                   | 162,511.70     |
| 212                      | Paving Levy                | 449,542.36                             | 854,326.71    | 903,408.84                   | 400,460.23     |
| 217                      | Law Enforcement Trust      | 56,523.44                              | 31,940.28     | 75,000.00                    | 13,463.72      |
| 219                      | Motor Vehicle License      | 71,631.28                              | 37,500.00     | 32,000.00                    | 77,131.28      |
| 225                      | Sanitation                 | 378,552.49                             | 1,849,695.00  | 2,136,404.23                 | 91,843.26      |
| 231                      | Fire Pension               | 36,852.94                              | 397,653.10    | 396,648.10                   | 37,857.94      |
| 232                      | Police Pension             | 7,265.66                               | 472,653.10    | 442,309.00                   | 37,609.76      |
| 233                      | Parks & Recreation         | 158,458.91                             | 314,226.35    | 387,513.30                   | 85,171.96      |
| 240                      | Marina                     | 6,430.00                               | 13,475.00     | 13,475.00                    | 6,430.00       |
| 260                      | Local Coronavirus Relief   | 110.03                                 | 0.00          | 110.03                       | 0.00           |
| 261                      | Local Fiscal Recovery      | 0.00                                   | 943,649.92    | 250,000.00                   | 693,649.92     |
| 262                      | Recycling Grant            | 60,935.00                              | 0.00          | 0.00                         | 60,935.00      |
| 263                      | Police Grants              | 83,542.06                              | 42,250.00     | 78,500.00                    | 47,292.06      |
| 264                      | Fire Grants                | 1,516.38                               | 51,409.00     | 51,409.00                    | 1,516.38       |
| 289                      | Misc Grants                | 5,848.38                               | 0.00          | 5,848.38                     | 0.00           |
| 290                      | CDBG                       | 226,911.37                             | 140,500.00    | 208,100.00                   | 159,311.37     |
| 291                      | Code Enforcement           | 63,874.42                              | 320,329.66    | 322,973.13                   | 61,230.95      |
| 388                      | Voted Bond Debt            | 64,951.50                              | 166.13        | 13.29                        | 65,104.34      |
| 412                      | Permanent Improvement      | 487,895.93                             | 3,009,976.16  | 3,265,587.14                 | 232,284.95     |
| 503                      | WPC                        | 1,749,620.60                           | 3,100,087.00  | 4,011,137.71                 | 838,569.89     |
| 504                      | WPC CAPITAL                | 1,420,688.52                           | 1,841,000.00  | 2,390,590.64                 | 871,097.88     |
| 602                      | Self Insurance             | 155,721.25                             | 3,059,302.77  | 2,976,302.77                 | 238,721.25     |
| 622                      | Workers' Compensation      | 412,251.73                             | 186,687.00    | 167,687.00                   | 431,251.73     |
| 801                      | JEDD 1                     | 22,224.76                              | 50,000.00     | 50,000.00                    | 22,224.76      |
| 802                      | JEDD 2                     | 4,480.04                               | 32,000.00     | 35,000.00                    | 1,480.04       |
| 834                      | Law Library                | 941.13                                 | 30,000.00     | 30,000.00                    | 941.13         |
| 871                      | Fire Escrow                | 95,566.30                              | 18,000.00     | 113,566.30                   | 0.00           |
|                          | Total Other City Funds     | 6,745,300.68                           | 19,637,958.51 | 21,331,056.63                | 5,052,202.56   |
| <u>Other Court Funds</u> |                            |  |               |                              |                |
| 210                      | Indigent Alcohol Treatment | 84,898.54                              | 12,500.00     | 10,000.00                    | 87,398.54      |
| 214                      | Municipal Probation        | 11,618.63                              | 80,000.00     | 70,375.72                    | 21,242.91      |
| 215                      | AMC Computer               | 15,584.61                              | 30,000.00     | 41,500.00                    | 4,084.61       |
| 216                      | AMC Security               | 23,733.08                              | 38,000.00     | 42,266.00                    | 19,467.08      |
| 218                      | IDIAM                      | 24,654.69                              | 6,750.00      | 3,000.00                     | 28,404.69      |
| 412                      | Permanent Improvement      | 0.00                                   | 0.00          | 0.00                         | 0.00           |
| 420                      | Court Special Projects     | 167,273.53                             | 106,468.62    | 138,446.33                   | 135,295.82     |
|                          | Total Other Court Funds    | 327,763.08                             | 273,718.62    | 305,588.05                   | 295,893.65     |
|                          | ALL FUNDS TOTAL            | 9,458,781.46                           | 29,958,870.13 | 33,022,842.09                | 6,394,809.50   |

City of Ashtabula  
2021 Appropriations  
by  
Department/Activity

EXHIBIT "A"  
SA-9

|   | Increase/Decrease | FY 2021              |
|---|-------------------|----------------------|
| <b>ALL FUNDS</b>  | <b>125,546.70</b> | <b>33,022,842.09</b> |
| <br>  |                   |                      |
| <b>GENERAL - 101</b>  |                   | <b>11,386,197.41</b> |
| <b>Legislative</b>  |                   | <b>88,903.98</b>     |
| Personal Services   |                   | 70,053.98            |
| Operating   |                   | 18,850.00            |
| <b>Administrative</b>   |                   | <b>98,117.00</b>     |
| Personal Services   |                   | 97,117.00            |
| Operating   |                   | 1,000.00             |
| <b>Finance</b>  |                   | <b>240,386.00</b>    |
| Personal Services   |                   | 215,496.00           |
| Operating   |                   | 24,890.00            |
| <b>Court</b>  |                   | <b>1,201,559.93</b>  |
| Personal Services   |                   | 1,105,454.93         |
| Operating   | 75.00             | 96,105.00            |
| <b>Solicitor</b>  |                   | <b>257,126.00</b>    |
| Personal Services   |                   | 249,626.00           |
| Operating   |                   | 7,500.00             |
| <b>Police</b>   |                   | <b>3,124,180.32</b>  |
| Personal Services   |                   | 2,709,177.60         |
| Operating   | 16,000.00         | 415,002.72           |
| <b>Motor Maintenance</b>  |                   | <b>139,480.00</b>    |
| Personal Services   |                   | 127,230.00           |
| Operating   |                   | 12,250.00            |
| <b>Fire</b>   |                   | <b>2,133,321.01</b>  |
| Personal Services   |                   | 1,910,105.00         |
| Operating   | 2,500.00          | 223,216.01           |
| <b>Planning &amp; Community Dev</b>                               |                   | <b>70,900.00</b>     |
| Personal Services   |                   | 65,975.00            |
| Operating   | 150.00            | 4,925.00             |
| <b>Fees, Reimbursements &amp; Distributions</b>                   |                   | <b>221,950.00</b>    |
| Operating   |                   | 221,950.00           |
| Other   |                   |                      |
| <b>General Services, Civil Svc, Land &amp; Buildings &amp; IT</b> |                   | <b>790,552.16</b>    |
| Personal Services   |                   | 144,481.00           |
| Operating   |                   | 646,071.16           |



City of Ashtabula  
2021 Appropriations  
by  
Department/Activity

EXHIBIT "A"  
SA-9

|                   |         |
|-------------------|---------|
| Increase/Decrease | FY 2021 |
|-------------------|---------|

|                                       |           |                     |
|---------------------------------------|-----------|---------------------|
| <b>Transfers Out</b>                  |           | <b>3,019,721.01</b> |
| Transfers Out                         |           | 2,994,721.01        |
| Advances Out                          |           | 25,000.00           |
| <br>                                  |           |                     |
| <b>UNCLAIMED MONEY - 166</b>          |           | <b>2,000.00</b>     |
| Operating                             |           | 2,000.00            |
| Transfers Out                         |           | -                   |
| <br>                                  |           |                     |
| <b>PARKING DECK - 192</b>             |           | <b>2,500.00</b>     |
| Operating                             |           | 2,500.00            |
| <br>                                  |           |                     |
| <b>POLICE LEVY - 201</b>              |           | <b>687,872.73</b>   |
| Personal Services                     |           | 537,756.00          |
| Operating                             |           | 10,500.00           |
| Transfers Out                         |           | 139,616.73          |
| <br>                                  |           |                     |
| <b>STREET LIGHT ASSESSMENTS - 202</b> |           | <b>450,864.22</b>   |
| Operating                             |           | 450,864.22          |
| <br>                                  |           |                     |
| <b>FOOD SERVICE - 204</b>             |           | <b>83,035.87</b>    |
| Personal Services                     |           | 55,431.00           |
| Operating                             |           | 8,875.00            |
| Transfers Out                         |           | 18,729.87           |
| <br>                                  |           |                     |
| <b>PUBLIC WORKS - 205</b>             |           | <b>938,461.74</b>   |
| Personal Services                     |           | 553,752.00          |
| Operating                             |           | 214,552.00          |
| Transfers Out                         |           | 170,157.74          |
| <br>                                  |           |                     |
| <b>STATE HIGHWAY - 206</b>            |           | <b>65,000.00</b>    |
| Operating                             |           | 65,000.00           |
| <br>                                  |           |                     |
| <b>PUBLIC HEALTH NURSING - 208</b>    |           | <b>592,738.21</b>   |
| Personal Services                     | 59,750.00 | 435,814.00          |
| Operating                             | 4,000.00  | 144,925.00          |
| Transfers Out                         |           | 11,999.21           |
| <br>                                  |           |                     |
| <b>AUTO LICENSE TAX - 209</b>         |           | <b>165,000.00</b>   |
| Operating                             |           | 165,000.00          |

City of Ashtabula  
2021 Appropriations  
by  
Department/Activity

EXHIBIT "A"  
SA-9

|                                      | Increase/Decrease | FY 2021             |
|--------------------------------------|-------------------|---------------------|
| <b>INDIGENT ALCOHOL TRMNT - 210,</b> |                   | <b>10,000.00</b>    |
| <b>AMC COMPUTER - 215</b>            |                   | <b>41,500.00</b>    |
| <b>AMC SECURITY - 216</b>            | 7,225.00          | <b>42,266.00</b>    |
| <b>IDIAM - 218</b>                   |                   | <b>3,000.00</b>     |
| <br>                                 |                   |                     |
| <b>PAVING LEVY - 212</b>             |                   | <b>903,408.84</b>   |
| Operating                            |                   | 666,678.19          |
| Transfers Out                        |                   | 236,730.65          |
| <br>                                 |                   |                     |
| <b>MUNICIPAL PROBATION - 214</b>     |                   | <b>70,375.72</b>    |
| Personal Services                    |                   | 35,680.00           |
| Operating                            |                   | 5,400.00            |
| Transfers Out                        |                   | 29,295.72           |
| <br>                                 |                   |                     |
| <b>LAW ENFORCEMENT TRUST - 217</b>   |                   | <b>75,000.00</b>    |
| Operating                            |                   | 75,000.00           |
| <br>                                 |                   |                     |
| <b>MOTOR VEHICLE LICENSE - 219</b>   |                   | <b>32,000.00</b>    |
| Operating                            |                   | 32,000.00           |
| <br>                                 |                   |                     |
| <b>SANITATION - 225</b>              |                   | <b>2,136,404.23</b> |
| Personal Services                    | 2,350.75          | 959,018.77          |
| Operating                            | 20,200.00         | 828,707.95          |
| Debt Service                         |                   | -                   |
| Transfers Out                        |                   | 348,677.51          |
| <br>                                 |                   |                     |
| <b>FIRE PENSION - 231</b>            |                   | <b>396,648.10</b>   |
| Personal Services                    |                   | 391,237.00          |
| Operating                            |                   | 5,411.10            |
| <br>                                 |                   |                     |
| <b>POLICE PENSION - 232</b>          |                   | <b>442,309.00</b>   |
| Personal Services                    |                   | 436,897.90          |
| Operating                            |                   | 5,411.10            |
| <br>                                 |                   |                     |
| <b>PARKS &amp; RECREATION - 233</b>  |                   | <b>387,513.30</b>   |
| Personal Services                    | 6,662.95          | 118,982.95          |
| Operating                            |                   | 268,530.35          |
| Transfers Out                        |                   | -                   |

City of Ashtabula  
2021 Appropriations  
by  
Department/Activity

EXHIBIT "A"  
SA-9

|   | Increase/Decrease | FY 2021               |
|---|-------------------|-----------------------|
| <b>MARINA - 240</b>                                 |                   | <b>13,475.00</b>      |
| Operating   |                   | 13,475.00             |
| <br><b>LOCAL CORONAVIRUS RELIEF FUND - 260</b>      |                   | <br><b>110.03</b>     |
| Personal Services                                   |                   | 110.03                |
| Operating   |                   | -                     |
| Transfers Out                                       |                   | -                     |
| <br><b>LOCAL FISCAL RECOVERY FUND - 261</b>         |                   | <br><b>250,000.00</b> |
| Personal Services                                   |                   | -                     |
| Operating   |                   | -                     |
| Capital   |                   | 250,000.00            |
| Transfers Out                                       |                   | -                     |
| <br><b>RECYCLING GRANT - 262</b>                    |                   | <br><b>-</b>          |
| Operating   |                   | -                     |
| <br><b>POLICE GRANTS - 263</b>                      |                   | <br><b>78,500.00</b>  |
| Operating   |                   | 78,500.00             |
| <br><b>FIRE GRANTS - 264</b>                        |                   | <br><b>51,409.00</b>  |
| Operating   |                   | 51,409.00             |
| <br><b>MISC GRANTS - 289</b>                        |                   | <br><b>5,848.38</b>   |
| Operating   |                   | 5,848.38              |
| <br><b>CDBG - 290</b>                               |                   | <br><b>208,100.00</b> |
| Operating   |                   | 208,100.00            |
| <br><b>HOUSING CODE ENFORCEMENT - 291</b>           |                   | <br><b>322,973.13</b> |
| Personal Services                                   | 278.00            | 229,476.00            |
| Operating   | 250.00            | 20,475.00             |
| Capital   |                   | -                     |
| Transfers Out                                       |                   | 73,022.13             |
| <br><b>VOTED BOND DEBT - 388, 389, 374&amp; 387</b> |                   | <br><b>13.29</b>      |
| Operating   |                   | 13.29                 |
| Debt Service  |                   | -                     |
| Transfers Out                                       |                   | -                     |

City of Ashtabula  
2021 Appropriations  
by  
Department/Activity

EXHIBIT "A"  
SA-9

|  |                   | Increase/Decrease | FY 2021             |
|--|-------------------|-------------------|---------------------|
| <b>PERMANENT IMPROVEMENT CIT - 412</b> |                   |                   | <b>3,265,587.14</b> |
|  | Operating         |                   | 20,000.00           |
|  | Capital           |                   | 2,231,376.37        |
|  | Debt Service      |                   | 764,210.77          |
|  | Transfer Out      |                   | -                   |
|  | Advance Out       |                   | 250,000.00          |
| <b>COURT SPECIAL PROJECTS - 420</b>    |                   |                   | <b>138,446.33</b>   |
|  | Special Projects  | 6,105.00          | 111,598.12          |
|  | Transfers Out     |                   | 26,848.21           |
| <b>WATER POLLUTION - 503</b>           |                   |                   | <b>4,011,137.71</b> |
|  | Personal Services |                   | 1,419,119.00        |
|  | Operating         |                   | 2,134,835.00        |
|  | Capital           |                   | -                   |
|  | Debt Service      |                   | -                   |
|  | Transfers Out     |                   | 457,183.71          |
| <b>WPC - 504</b>                       |                   |                   | <b>2,390,590.64</b> |
|  | Operating         |                   | 15,000.00           |
|  | Capital           |                   | 1,850,000.00        |
|  | Debt Service      |                   | 525,590.64          |
| <b>SELF INSURANCE - 602</b>            |                   |                   | <b>2,976,302.77</b> |
|  | Operating         |                   | 2,976,302.77        |
| <b>WORKERS COMPENSATION - 622</b>      |                   |                   | <b>167,687.00</b>   |
|  | Personal Services |                   | -                   |
|  | Operating         |                   | 167,687.00          |
|  | Transfers Out     |                   | -                   |
| <b>JEDD 1 - 801</b>                    |                   |                   | <b>50,000.00</b>    |
|  | Operating         |                   | 50,000.00           |
| <b>JEDD 2 - 802</b>                    |                   |                   | <b>35,000.00</b>    |
|  | Operating         |                   | 35,000.00           |
| <b>LAW LIBRARY - 834</b>               |                   |                   | <b>30,000.00</b>    |
|  | Operating         |                   | 30,000.00           |

City of Ashtabula  
2021 Appropriations  
by  
Department/Activity

EXHIBIT "A"  
SA-9

|                          |           | Increase/Decrease | FY 2021           |
|--------------------------|-----------|-------------------|-------------------|
| <b>FIRE ESCROW - 871</b> |           |                   | <b>113,566.30</b> |
|                          | Operating |                   | 113,566.30        |

**City of Ashtabula  
Request for Supplemental Appropriations**

**EXHIBIT "A"  
SA-9**

NOVEMBER 15, 2021

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u>                                  | <u>INCREASE</u>  | <u>DECREASE</u> | <u>COMMENTS</u>   |
|------------------|---|------------------|-----------------|---|
| 101.116.5420     | OPERATING EXPENSES - MUNI CRT                       | 75.00            |                 | ESTIMATED AMOUNT NEEDED FOR FUEL THRU END OF YEAR         |
| 101.118.5420     | OPERATING EXPENSES - POLICE                         | 16,000.00        |                 | ESTIMATED AMOUNT NEEDED FOR FUEL THRU END OF YEAR         |
| 101.124.5420     | OPERATING EXPENSES - FIRE                           | 2,500.00         |                 | ESTIMATED AMOUNT NEEDED FOR FUEL THRU END OF YEAR         |
| 101.129.5320     | PROFESSIONAL SERVICE - PCD                          | 150.00           |                 | ESTIMATED AMOUNT NEEDED FOR POSTAGE THRU END OF YEAR      |
|                  | Subtotals   | 18,725.00        | -               |   |
|                  | <b>(101) GENERAL FUND NET TOTAL</b>                 | <b>18,725.00</b> |                 |   |
| 208.125.5101     | SALARIES & WAGES - PUBLIC HEALTH                    | 46,000.00        | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
| 208.125.5109     | SALARIES & WAGES - OVERTIME                         | 3,400.00         | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
| 208.125.5130     | PERS  | 7,000.00         | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
| 208.125.5131     | PENSION PICK-UP                                     | 2,500.00         | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
| 208.125.5135     | MANDATORY MEDICARE                                  | 850.00           | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
| 208.125.5421     | OPERATING - NURSING                                 | 4,000.00         | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
|                  | Subtotals   | 63,750.00        | -               |   |
|                  | <b>(208) PUBLIC HEALTH / NURSING FUND NET TOTAL</b> | <b>63,750.00</b> |                 |   |
| 216.116.5101     | SALARIES & WAGES - AMC SECURITY                     | 6,000.00         | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
| 216.116.5130     | PERS  | 850.00           | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
| 216.116.5131     | PENSION PICK-UP                                     | 300.00           | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
| 216.116.5135     | MANDATORY MEDICARE                                  | 75.00            | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
|                  | Subtotals   | 7,225.00         | -               |   |
|                  | <b>(216) AMC SECURITY FUND NET TOTAL</b>            | <b>7,225.00</b>  |                 |   |
| 225.145.5149     | OTHER BENEFITS                                      | 2,350.75         | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
| 225.145.5320     | PROFESSIONAL SERVICES                               | 200.00           | -               | ESTIMATED AMOUNT NEEDED FOR POSTAGE THRU END OF YEAR      |
| 225.145.5421     | LANDFILL  | 20,000.00        | -               | ESTIMATED AMOUNT NEEDED THRU END OF YEAR                  |
|                  | Subtotals   | 22,550.75        | -               |   |
|                  | <b>(225) SANITATION FUND NET TOTAL</b>              | <b>22,550.75</b> |                 |   |
| 233.158.5101     | SALARIES & WAGES - PARKS & REC                      | 4,799.92         | -               | ADDITIONAL AMOUNT NEEDED TO COVER FINAL PAYROLL OF SEASON |
| 233.158.5130     | PERS  | 975.00           | -               | ADDITIONAL AMOUNT NEEDED TO COVER FINAL PAYROLL OF SEASON |
| 233.158.5131     | PENSION PICK-UP                                     | 345.00           | -               | ADDITIONAL AMOUNT NEEDED TO COVER FINAL PAYROLL OF SEASON |
| 233.158.5135     | MANDATORY MEDICARE                                  | 108.03           | -               | ADDITIONAL AMOUNT NEEDED TO COVER FINAL PAYROLL OF SEASON |
| 233.158.5149     | OTHER BENEFITS                                      | 435.00           | -               | ADDITIONAL AMOUNT NEEDED TO COVER FINAL PAYROLL OF SEASON |
|                  | Subtotals   | 6,662.95         | -               |   |

**City of Ashtabula**  
**Request for Supplemental Appropriations**

**EXHIBIT "A"**  
**SA-9**

NOVEMBER 15, 2021

| <u>ACCOUNT #</u>    | <u>DESCRIPTION</u>                                       | <u>INCREASE</u>   | <u>DECREASE</u> | <u>COMMENTS</u>                           |
|---------------------|--|-------------------|-----------------|---|
|                     | <b>(233) PARKS &amp; REC FUND NET TOTAL</b>              | <b>6,662.95</b>   |                 |   |
|                     |  |                   |                 |   |
| <b>291.185.5149</b> | OTHER BENEFITS   | 278.00            |                 | ADDITIONAL AMOUNT NEEDED THRU END OF YEAR |
| <b>291.185.5420</b> | OPERATING EXPENSE - PCD                                  | 250.00            |                 | ADDITIONAL AMOUNT NEEDED THRU END OF YEAR |
|                     | Subtotals  | 528.00            | -               |   |
|                     | <b>(291) PLANNING &amp; COMMUNITY DEV FUND NET TOTAL</b> | <b>528.00</b>     |                 |   |
|                     |  |                   |                 |   |
| <b>420.116.5101</b> | SALARIES & WAGES - COURT SPECIAL PROJECTS                | 6,000.00          |                 | ADDITIONAL AMOUNT NEEDED THRU END OF YEAR |
| <b>420.116.5135</b> | MANDATORY MEDICARE                                       | 105.00            |                 | ADDITIONAL AMOUNT NEEDED THRU END OF YEAR |
|                     | Subtotals  | 6,105.00          | -               |   |
|                     | <b>(420) COURT SPECIAL PROJECTS FUND NET TOTAL</b>       | <b>6,105.00</b>   |                 |   |
|                     |  |                   |                 |   |
|                     | <b>TOTAL APPROPRIATIONS</b>                              | <b>125,546.70</b> |                 |   |

**RESOLUTION NO. 2021-113**

**A RESOLUTION HONORING FIRST PRESBYTERIAN CHURCH FOR SERVING THE CITIZENS OF THE CITY OF ASHTABULA FOR 200 YEARS**

**WHEREAS**, it has come to the attention of this City Council and these Public Officials of the City of Ashtabula, Ohio, that the month of December 2021 marks the Bicentennial Anniversary of the First Presbyterian Church in the City of Ashtabula; and,

**WHEREAS**, in 1821, the Reverend Joseph Badger along with seven charter members, founded the first Presbyterian Church in continuous existence in the area of Ashtabula, Lake, Geauga and Summit Counties; and

**WHEREAS**, First Presbyterian Church has been welcoming worshippers in its present building located at 4317 Park Avenue for nearly 130 years and was responsible for founding three daughter churches, Prospect Presbyterian Church in 1899, Harris Memorial Presbyterian Church in 1911 and East Side Presbyterian Church in 1918; and

**WHEREAS**, throughout the years, the First Presbyterian Church and its members have made lasting contributions to the City of Ashtabula in many areas including hosting Red Cross Blood Drives, Girl Scouts and Boy Scouts organizations, the YMCA, and local Rotary, Kiwanis, and Zonta Clubs; and

**NOW, THEREFORE, BE IT RESOLVED** that this City Council and these Public Officials of the City of Ashtabula, Ohio, do hereby convey to the First Presbyterian Church and its members, our heart-felt appreciation and commendation on their 200<sup>th</sup> anniversary and best wishes for the future years of continued dedication and service to the City of Ashtabula.

**Thank you for spreading God’s Word in Ashtabula.**

PASSED: \_\_\_\_\_

\_\_\_\_\_  
**John S. Roskovics**  
**President of Council**

**Vote:**

|            | Yea | Nay |
|------------|-----|-----|
| Roskovics: | ___ | ___ |
| Speelman:  | ___ | ___ |
| Foglio:    | ___ | ___ |
| Crawford:  | ___ | ___ |
| Young:     | ___ | ___ |
| Harris:    | ___ | ___ |
| Haines:    | ___ | ___ |

ATTEST: \_\_\_\_\_  
**Stacy H. Senskey**  
**Clerk of Council**

APPROVED: \_\_\_\_\_  
**James M. Timonere**  
**City Manager**

*Approved as to form and correctness this \_\_\_\_\_ day of \_\_\_\_\_, 2021.*

\_\_\_\_\_  
*Cecilia M. Cooper*  
*Ashtabula City Solicitor*