

**RESOLUTION RECORD**  
**COUNCIL OF THE CITY OF BRECKSVILLE**  
**5617**

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

**A RESOLUTION APPOINTING RANDALL E. DUDAS  
AS A PART-TIME FIREFIGHTER/PARAMEDIC IN  
THE CITY OF BRECKSVILLE FIRE DEPARTMENT;  
AND DECLARING AN EMERGENCY**


**NOW, THEREFORE, BE IT RESOLVED** by the Council of the City of Brecksville, County of Cuyahoga, and State of Ohio, that:

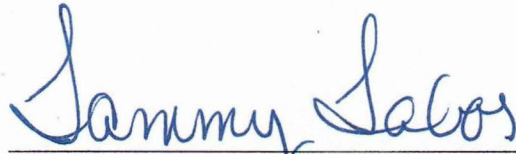
**SECTION 1.** Upon the recommendation of the Director of Public Safety, Randall E. Dudas be and he is hereby appointed to the position of part-time, Firefighter/Paramedic for the Fire Department of the City of Brecksville, commencing on or after the effective date of this Resolution.

**SECTION 2.** The Council declares this Resolution to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare, the reason for the emergency being that it relates to the daily operation of a municipal department, therefore, this Resolution shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise, from and after the earliest period allowed by law.

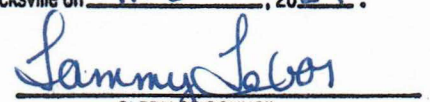
PASSED: \_\_\_\_\_ November 5, 2024

APPROVED: \_\_\_\_\_ November 5, 2024

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CLERK OF COUNCIL

I do hereby certify that the foregoing is a true and correct copy of Resolution No. 5617 duly passed by the Council of the City of Brecksville, Ohio, on 11.5, 2024 and that same was duly posted in accordance with the existing Charter of the City of Brecksville on 11.8, 2024.

  
\_\_\_\_\_  
CLERK OF COUNCIL

**ORDINANCE RECORD**  
**COUNCIL OF THE CITY OF BRECKSVILLE**  
5749

Ordinance No. \_\_\_\_\_

**AN ORDINANCE TO AMEND ORDINANCE NO. 5666,  
MAKING APPROPRIATIONS FOR CURRENT  
EXPENSES OF THE CITY OF BRECKSVILLE  
DURING THE FISCAL YEAR ENDING  
DECEMBER 31, 2024, MAKING NECESSARY  
APPROPRIATION AND REVENUE ADJUSTMENTS;  
AND DECLARING AN EMERGENCY**

WHEREAS, the appropriations heretofore set to certain accounts of the City of Brecksville are insufficient to pay expenses incurred during the fiscal year ending December 31, 2024.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Brecksville, County of Cuyahoga, and State of Ohio, that:

**SECTION 1.** That the Director of Finance be authorized to increase and decrease appropriations in the General fund.

8,300.00	Special Services	1100130-21030
(20,000.00)	Machinery & Equipment	C1100510-33000
(31,344.00)	Machinery & Equipment	C1100330-33000
(40,000.00)	Building Improvements	C1100330-32020
(15,000.00)	Machinery & Equipment	C1100164-33000
(446,111.00)	Machinery & Equipment	C1100610-33000
409,324.04	Building Improvements	C1100150-32020

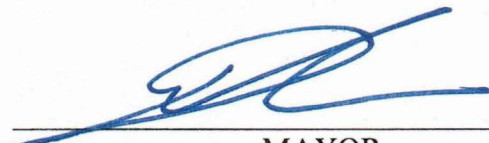
**SECTION 2.** That the Director of Finance be authorized to increase appropriations in the Compensated Absences fund.

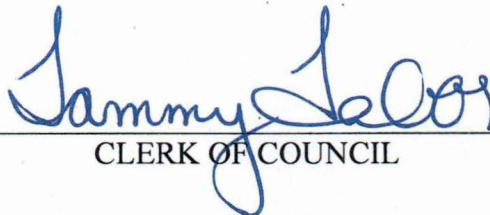
10,000.00	Compensated Absences	2100150-19000
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**SECTION 3.** The Council declares this Ordinance to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare, the reason for the emergency is that it is necessary to make adjustments to appropriations of the City, therefore, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise, from and after the earliest period allowed by law.

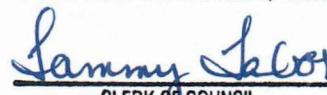
PASSED: November 5, 2024

APPROVED: November 5, 2024

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CLERK OF COUNCIL

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. 5749 duly passed by the Council of the City of Brecksville, Ohio, on 11.5, 20 24 and that same was duly posted in accordance with the existing Charter of the City of Brecksville on 11.8, 20 24.

  
\_\_\_\_\_  
CLERK OF COUNCIL

**ORDINANCE RECORD**  
**COUNCIL OF THE CITY OF BRECKSVILLE**

5750

Ordinance No. \_\_\_\_\_

**AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO  
AN AGREEMENT FOR PRISONER HOUSING SERVICES WITH  
THE CITY OF PARMA TO PROVIDE A SECONDARY JAIL SOURCE  
AS NEEDED FOR SUPPLEMENTAL JAIL SERVICES; AND DECLARING  
AN EMERGENCY**

**WHEREAS**, the Parma Police Department operates a full-time correction facility that is capable of booking and housing prisoners from other departments; and

**WHEREAS**, the Chief of Police of Brecksville Police Department has requested an agreement with the City of Parma to provide a secondary jail source as needed for supplemental jail services.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Brecksville, County of Cuyahoga, and State of Ohio, that:

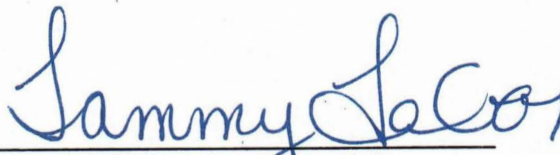
**SECTION 1.** The Mayor be, and he hereby is, authorized to enter into an Agreement for Prisoner Housing Services with the City of Parma to provide a secondary jail source as needed for supplemental jail services, a copy of said Agreement being attached hereto and expressly made a part hereof by reference, and marked Exhibit "A".

**SECTION 2.** The Council declares this Ordinance to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare, the reason for the emergency is that it is necessary to provide a secondary jail source for the Brecksville Police Department, therefore, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise, from and after the earliest period allowed by law.


PASSED: November 5, 2024

APPROVED: November 5, 2024

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CLERK OF COUNCIL

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. 5750 duly passed by the Council of the City of Brecksville, Ohio, on 11.5, 2024 and that same was duly posted in accordance with the existing Charter of the City of Brecksville on 11.8, 2024.

  
\_\_\_\_\_  
CLERK OF COUNCIL

## EXHIBIT "A"

### AGREEMENT BETWEEN THE CITY OF PARMA AND THE CITY OF BRECKSVILLE FOR PRISONER HOUSING SERVICES

THIS CONTRACT is entered into this November 1, 2024, ("effective date") by and between the City of Parma, Ohio and The City of Brecksville, Ohio (Hereinafter called "the contracted city").

City of Parma and "the contracted city" hereto agree as follows:

#### I. DESCRIPTION OF SERVICES AND RESPONSIBILITIES

##### THE CONTRACTED CITY AGREES TO AND WILL:

- a. Transport prisoners to Parma Detention Facility for incarceration subject to City of Parma declination for capacity or due to application of standard jail criteria applicable to all prisoners (medical/psychological or other extraordinary circumstances).
- b. The City of Parma may decline acceptance of any prisoner for any reason.
- c. The City of Parma may require "the contracted city" to remove any inmate from the Parma Detention Facility for any reason.
- d. The contracted city may utilize the Parma Detention Center as its **SECONDARY** jail source.
- e. Assume responsibility for all cost associated with all medical, psychological, dental, vision care, prescription medication, and/or other extraordinary costs or services that may arise from and during confinement of "the contracted city's" prisoners.
- f. Assume responsibility for filling all prescriptions for "the contracted city's" prisoners, pickup and delivery of these prescriptions promptly to the jail, and satisfaction of the payment of prescriptions with the pharmacy.
- g. Assume responsibility for the service of all appropriate and necessary legal documents on "the contracted city's" prisoners with required copies to the City of Parma.
- h. Assume responsibility for the transportation and appearance of "the contracted city's" prisoners to all legal proceedings and/or custody transfers to outside courts/facilities (appearance at Parma Municipal Court are excepted).
- i. Complete a commitment form and supply Parma Correction Officers with sufficient information as may be reasonably required to ensure the safety of the prisoner, City of Parma personnel, and other inmates.
- j. Aid in the completion of all necessary prisoner documentation and processing.
- k. Assume responsibility for the timely notice to the City of Parma of release of inmates incarcerated by "the contracted city."
- l. Assign any right of revenue or collection regarding any sentenced prisoners which has means and/or money and/or medical insurance.
- m. Add the City of Parma as an additional insured on liability insurance or an equivalent insurance rider in an amount not less than \$2,000,000 per incident or for any prisoner housed or confined by the City of Parma as authorized by "the contracted city." Contracted City shall give a copy of liability insurance to the City of Parma.
- n. Shall not transport any juvenile offenders to the Parma detention Facility for any reason.

- o. Upon the request of the Parma Jail Administrator, periodically review the bond status of prisoners held for multiple days while awaiting a hearing in “the contracted city’s” court.
- p. In the event “the contracted city’s” prisoner is treated as a patient at any medical facility, the “the contracted city” will maintain responsibility for security of their prisoner while at that facility. The City of Parma agrees to provide notice to “the contracted city” in a timely manner of the need to provide such security. If “the contracted city” cannot provide security within one-hour timeframe of being notified, Parma Police Department will provide security for the inmate at an hourly rate of 1.5 times the top hourly rate per officer under the officer’s collective bargaining agreement or highest statutorily established rate of pay. The number of officers required to provide such security will be determined by the Parma Police Department, but in no event will it be less than two officers. Hourly charges will be included on the monthly invoice.

**THE CITY OF PARMA AGREES TO AND/OR WILL:**

- a. Accept prisoners transported to the facility by “the contracted city,” subject to housing availability or medical/psychological condition.
- b. Ensure the proper housing, custody, confinement, feeding, board, supervision, and care of prisoners who are committed by “the contracted city” in accordance with the Minimum Standard for Jail in Ohio pursuant to the Ohio Administrative Code.
- c. Comply with all state and federal laws regarding housing prisoners including, but not limited to, the Prison Rape Elimination Act, and the Health Insurance Portability and Accountability Act.
- d. Keep prisoner documentation from intake to release with information provided by “the contracted city,” including but not limited to information necessary for the safety of the prisoner, Parma Detention Center personnel, and other inmates.
- e. Provide access to records related to “the contracted city’s” prisoners.
- f. Provide secure services (via court bailiff or video arraignment) from the Parma Detention Center to the Parma Municipal Court.
- g. Provide fingerprinting, breathalyzer testing, and DNA swab sampling.
- h. Provide routine medical care through the guidance of the Parma Detention Center Physician and/or medical staff.
- i. Provide emergency medical and/or transport services to a hospital or mental facility as determined by the Physician, medical staff, Parma Detention Center employees, Parma Police Department, or Parma Fire Department.
- j. Notify the “the contracted city” as soon as practical of any medical care and/or other extraordinary costs or services that become necessary, and prior to transport to a medical facility for a non-emergency care.

## **II. PAYMENT AND BILLING**

“The contracted city” agrees to pay City of Parma the sum of One Hundred Fifty Dollars (\$150.00) per prisoner per day. For the purposes of this Agreement, the first prisoner day will be constituted by a booking and/or stay in the jail up to 24 hours. Each subsequent day shall be defined as any part of a 24-hour period.

The City of Parma shall send an invoice monthly detailing the amount owed and the number of “the contracted city” prisoner days incurred during the previous month. “The contracted city” will pay billed charges as specified in this Agreement directly to the City of Parma within 30 days of invoice receipt.

City of Parma has the right to assess 1% interest per month on any unpaid invoice after thirty (30) days from the date of the invoice. Any interest charged shall not exceed 12% per year and shall not be assessed against any invoice disputed by “the contracted city”. City of Parma shall not assess any interest, penalties, late fees, or other charges other than those expressly agreed to in this Agreement.

## **III. TERM**

This Agreement shall be in effect beginning on the effective date first stated above and shall remain in effect until terminated. This Agreement may be terminated without cause by either party in writing upon sixty (60) days advance notice. This Agreement will be reviewed every two years, and the terms will be updated to conform with current costs of detention and operational procedures. The City of Parma reserves the right to review and present the contracted city, at any time, an updated Agreement due to unforeseen cost increases. Any subsequent Agreement will supersede this executed Agreement.

## **IV. PUBLIC RECORDS**

All parties hereto acknowledge the City of Parma is a political subdivision in the State of Ohio and as such is subject to the Ohio Revised Code and other laws related to the keeping of and access to Public Records, including all applicable Sunshine Laws, open meeting requirements and retention schedules affecting any and all manner of communication with “the contracted city”.

## **V. GOVERNING LAW AND JURISDICTION**

This Agreement shall be governed by and construed under the laws of the State of Ohio. The parties agree the state and federal courts sitting in Ohio will have exclusive jurisdiction over any claim arising out of this Agreement and each party consents to the exclusive jurisdiction of such courts.

This Agreement conforms to the ordinances, resolutions and regulations of the City of Parma and “the contracted city.” The individuals signing on behalf of the parties to this Agreement affirm they are authorized to execute this Agreement on behalf of the City of Parma and “the contracted city.”

**ORDINANCE RECORD**  
**COUNCIL OF THE CITY OF BRECKSVILLE**

Ordinance No. 5751

**AN ORDINANCE RETAINING THE SERVICES  
OF THE LOCAL GOVERNMENT SERVICES (LGS) OF  
THE AUDITOR OF STATE'S OFFICE TO ASSIST IN  
THE PREPARATION OF THE CITY'S ANNUAL  
COMPREHENSIVE FINANCIAL REPORTS FOR THE  
YEAR 2024; AND DECLARING AN EMERGENCY**

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Brecksville, County of Cuyahoga, and State of Ohio, that:


**SECTION 1.** The Mayor be and is hereby authorized to enter into a contract with the Local Government Services Division of the Auditor of State's Office to assist the City of Brecksville in the preparation of the City's Annual Comprehensive Financial Report for the year ending December 31, 2024, a copy of which contract is attached hereto as Exhibit "A" and incorporated herein as if by reference.


**SECTION 2.** The Council hereby appropriates a sum not to exceed Twenty-Two Thousand, Five Hundred Dollars (\$22,500.00) and authorizes the Director of Finance to transfer the funds necessary to complete these expenditures from the available funds of the City. The Director of Finance is further authorized to issue the fiscal officer's certificate necessary to make the expenditures described above and is further directed to issue vouchers of this City in the amounts and for the purposes as expressed herein, said amounts to be charged to the appropriately designed Fund.

**SECTION 3.** The Council declares this Ordinance to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare, the reason for the emergency is to meet the Auditor's deadline, therefore, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise, from and after the earliest period allowed by law.

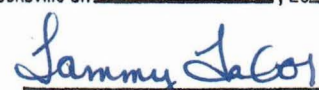
PASSED: November 5, 2024

APPROVED: November 5, 2024

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CLERK OF COUNCIL

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. 5751 duly passed by the Council of the City of Brecksville, Ohio, on 11.5, 20 24 and that same was duly posted in accordance with the existing Charter of the City of Brecksville on 11.8, 20 24.

  
\_\_\_\_\_  
CLERK OF COUNCIL

# OHIO AUDITOR OF STATE KEITH FABER



Local Government Services  
65 East State Street  
Columbus, Ohio 43215-4209  
614-466-4717 or 800-345-2519  
ContactLGS@ohioauditor.gov

October 15, 2024

Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
9069 Brecksville Road  
Brecksville, OH 44141

Dear Ms. Starosta:

This letter is to confirm our understanding of the terms and objectives of our engagement with the City of Brecksville (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 prepare, from information you provide, the annual financial statements of City of Brecksville as of and for the year ending December 31, 2024.

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



Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
October 15, 2024  
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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 Brecksville 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 Brecksville 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 Brecksville'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

Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
October 15, 2024  
Page 3 of 7

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 ensure that financial records are in agreement with amended certificates requested and appropriations passed by the Governing Board during fiscal year 2024;
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, 2024;
5. Documentation for receivables including taxes, intergovernmental and accounts receivable, inventory, and prepaid items as of December 31, 2024;
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 2024;

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, 2024;
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, 2024;
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.

Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
October 15, 2024  
Page 5 of 7

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 ensure 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.

Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
October 15, 2024  
Page 6 of 7

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 300 hours will be needed to complete this project for 2024. Our fees for these services will be billed monthly to the City at a rate of \$75 per hour, and the total cost is not anticipated to exceed \$22,500. If additional time or services should be necessary, we will notify City regarding any amendment to this contract that may be required.

Pursuant to Ohio Revised Code 117.13, you may charge all of these fees to the general fund or you may allocate the cost among the general fund and other eligible funds. While eligible funds may include federal grant funds, additional restrictions under the Uniform Guidance 2 CFR 200.425 should be considered. For more information, refer to the annual *Hourly Audit Rates and Allocation of Audit Costs* technical bulletin available at [www.ohioauditor.gov](http://www.ohioauditor.gov).

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, 65 East State Street, Columbus, Ohio 43215-4209. 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.

The Auditor of State's billing statements are available through the office's eServices portal located at <https://eservices.ohioauditor.gov>. Each client should complete the registration process to establish an eServices account. A confirmed account will have the ability to access and/or update information regarding their customer account, including entity contact information, billing and payments, and an electronic check option for online payments. Authorized users are encouraged to keep eServices contact information updated.

Auditor of State billing statements are prepared monthly and are sent to clients who have an outstanding balance through a paperless electronic billing system. The City of Brecksville will receive an email notification at the beginning of the month that a statement is available for review. Clients should access their billing statement upon receipt through eServices, and payment is due by the date identified on the statement.

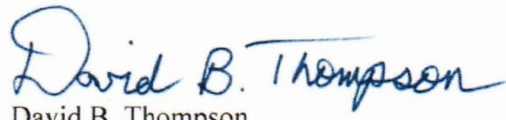
A failure to pay the Auditor of State in full within forty-five days of the payment due date, may result in additional action as authorized under Ohio Revised Code Sections 131.02(A) and/or 117.13(D).

Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
October 15, 2024  
Page 7 of 7

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 15, 2024. If we do not hear from you by November 15, 2024, we will assume that City 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 Tisha Turner, 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.

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

CITY OF BRECKSVILLE

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

By:   
Daryl J. Kingston, Mayor

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: \_\_\_\_\_

\_\_\_\_\_  
Laura Starosta, CGFM, CPFO, Director of Finance

cc: Tisha Turner, Chief Project Manager  
Allen Allred, Chief Auditor

IN WITNESS WHEREOF, authorized representatives of the parties to this AGREEMENT, indicating their party's approval of the terms herein, have signed as of the dates set forth below.

CITY OF PARMA

\_\_\_\_\_

\_\_\_\_\_

Date

CITY OF BRECKSVILLE



\_\_\_\_\_

11/5/24

\_\_\_\_\_

Date

**ORDINANCE RECORD**  
**COUNCIL OF THE CITY OF BRECKSVILLE**

Ordinance No. 5752

**AN ORDINANCE AUTHORIZING THE MAYOR TO  
ENTER INTO A DEVELOPMENT AGREEMENT WITH  
VA LAND, LLC; AND DECLARING AN EMERGENCY**

**WHEREAS**, Chapter 1119 of the Codified Ordinances of the City requires the completion of all public improvements within a development area, with a guarantee of completion; and

**WHEREAS**, VA Land, LLC desires to install these required improvements, to deposit a Financial Assurance, and has presented its Improvement Plan to the City; and

**WHEREAS**, the City has established and the developer has agreed to fund, a Private Purpose Trust Fund, being Fund No. 781, in the amount of Two Hundred Seventy-Five Thousand, Two Hundred and 00/100 Dollars (\$275,200.00) for the improvements provided for in the Development Agreement and the Improvement Plans of which, Fifty Thousand and 00/100 Dollars (\$50,000.00) has previously been deposited.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Brecksville, County of Cuyahoga, and State of Ohio, that:

**SECTION 1.** The Mayor be and is hereby authorized to execute a Development Agreement on behalf of the City of Brecksville with VA Land LLC, relating to the installation of roadway and infrastructure improvements, a copy of such Development Agreement is attached hereto, expressly made a part hereof by reference and marked Exhibit "A."

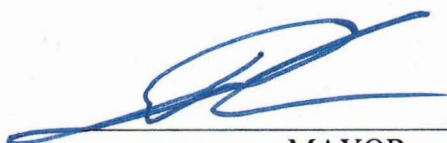
**SECTION 2.** The Council hereby appropriates sufficient funds to effectuate the provisions contained in Section 1 hereof, and the Director of Finance is hereby authorized to transfer the funds necessary to complete this expenditure from the available, non-tax revenue, funds of the City. The Director of Finance be and is hereby further authorized to issue the fiscal officer's certificate necessary to make the expenditures as described in Section 1 hereof and is further directed to issue vouchers of this City in the amounts and for the purposes as expressed in Section 1 hereof, said amounts to be charged to the appropriately designated Fund.

**SECTION 3.** The Council declares this Ordinance to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare, the reason for the emergency is to commence required work on the roadway and infrastructure improvements, therefore, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise, from and after the earliest period allowed by law.

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. 5752 duly passed by the Council of the City of Brecksville, Ohio, on 11.5, 2024 and that same was duly posted in accordance with the existing Charter of the City of Brecksville on 11.8, 2024.

PASSED: November 5, 2024

APPROVED: November 5, 2024



MAYOR

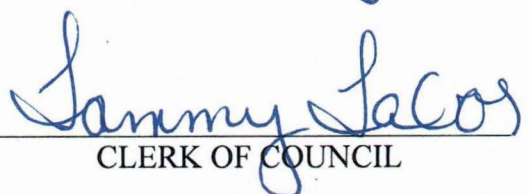
  
CLERK OF COUNCIL



EXHIBIT "A"

**DEVELOPMENT AGREEMENT**

**THIS AGREEMENT** (this "Agreement") made and entered into at Cleveland, Ohio this 5th day of November, 2024 by and between the **City of Brecksville**, an Ohio Municipal Corporation, hereinafter referred to as "CITY;" and **VA Land, LLC**, an Ohio limited liability company, hereinafter referred to as "DEVELOPER."

**WITNESSETH**

**WHEREAS**, the Improvement Plans of Valor Acres Subdivision – Mixed Use South, Site Roadway and Infrastructure Plans hereinafter referred to as the "Subdivision" have been previously presented to the Council of CITY for approval; and

**WHEREAS**, DEVELOPER will be installing certain improvements in accordance with Chapters 1119 and 1123 of the Codified Ordinances of the CITY; and

**WHEREAS**, Chapter 1119 of the Codified Ordinances of the CITY requires the completion of all public improvements within a development area, with a guarantee of completion; and

**WHEREAS**, DEVELOPER desires to install these required improvements, to deposit a Financial Assurance, as defined below, and has presented its Improvement Plan to CITY, a copy of said plan is attached hereto and marked Exhibit "A" (the "Improvement Plan"); and

**WHEREAS**, the City has established and the DEVELOPER has agreed to fund, a Private Purpose Trust Fund, being Fund No. 781, in the amount of Two Hundred Seventy-Five Thousand

Two Hundred and 00/100 Dollars (\$275,200.00) for the improvements provided for in this Development Agreement and the Improvement Plans of which, Fifty Thousand and 00/100 Dollars (\$50,000.00) has previously been deposited.

**NOW, THEREFORE,** the CITY and DEVELOPER hereby mutually promise and agree as follows:

1. DEVELOPER promises and agrees that on or before the expiration of twenty four (24) months from the date hereof, it will construct, install and maintain, within the areas shown and described on the Improvement Plan, at its sole expense, and without any cost, expense or liability whatsoever to the CITY, the water lines, the Brecksville Road and Miller Road public sidewalks, the restoration of the Brecksville Road pavement crossings, commercial driveways, and the restoration of all the tree lawn areas within the public right-of-way's as shown in the Improvement Plans. All of the improvements shall be installed in accordance with the plans and specifications approved by the Engineer of the CITY as contained in the Improvement Plan and in accordance with the ordinances, regulations and specifications of the CITY, and in the case of water mains by the Utilities Department of the City of Cleveland.

2. Intentionally Omitted.

3. DEVELOPER further agrees that the Improvements will be accepted by the CITY upon its completion and approval by the Engineer of the CITY in accordance with the ordinances and regulations of the CITY, to maintain said improvements in good repair and free from defects for a period of two (2) years following the acceptance of the dedication thereof to public use by the CITY, regardless of whether such defects arise from defects in workmanship or defective materials.

4. DEVELOPER will deposit funds in the amount of Two Hundred Seventy-Five Thousand and 00/100 Dollars (\$275,200.00) to be placed in Private Purpose Trust Fund No. 781 (the "Trust Fund") of which Fifty Thousand and 00/100 Dollars (\$50,000.00) has already been deposited, to be used solely to finance and pay the total cost of all the public Improvements as provided for in this Agreement. CITY and DEVELOPER agree that disbursement of the aforesaid funds shall be made only upon certification by the Project Engineer, approved by the DEVELOPER and the Engineer of the CITY in accordance with the terms of an Escrow Agreement, attached hereto as Exhibit B.

5. Intentionally Omitted.

6. DEVELOPER further agrees that as a condition of and prior to the acceptance by the CITY of the dedication to the public use of said infrastructure contained in the Subdivision, it will furnish to the CITY a surety bond in the penal sum or amount of not less than Two Hundred Eleven Thousand and 00/100 Dollars (\$211,000.00) (the "Financial Assurance" representing 25% project cost), guaranteeing the quality of materials and the performance of repairs of all public improvements as contained within said Subdivision which result from defects in materials and/or workmanship, or otherwise for a period of two (2) years following the acceptance of the dedication of streets and roads in said Subdivision to the public use by the CITY as provided herein.

7. DEVELOPER further agrees that during the aforesaid two (2) year period, it shall at its sole expense, repair all faults and defects of every kind and nature, whether arising out of defects in workmanship or defective materials. The parties agree that DEVELOPER is not responsible for ordinary maintenance of the Subdivision improvements or for repairs which are not

the result of defective workmanship and/or equipment by DEVELOPER or anyone performing work on DEVELOPER'S behalf.

8. In addition to the Financial Assurance required in Paragraph 6 above, at the time DEVELOPER desires to obtain approval and acceptance by the CITY of the aforesaid improvements, DEVELOPER agrees that it will, as a condition precedent to the said acceptance by the CITY and disbursement of the Trust Fund Deposit from the Trust Fund to DEVELOPER, provide the CITY with the following documents in accordance with the standard procedures of the following entities: certificates or other reasonably acceptable communications from the Utilities Department of the City of Cleveland in the case of water mains except where the withholding of approval is due to the non-performance of acts required to be performed by CITY; and the Engineer of the CITY, respectively, stating that said water mains, sidewalks, pavement repairs, and restoration, all appurtenances thereto and all other improvements as set forth in Paragraph 1. above have been properly installed in accordance with the Improvement Plan and the ordinances of the CITY, and that the construction and installation thereof have been duly completed, inspected and approved by each of the hereinbefore mentioned respective entities.

9. Intentionally Omitted

10. Intentionally Omitted

11. DEVELOPER currently has a balance on deposit with the CITY'S Finance Director, that balance shall be the initial amount on deposit (the "Expense Fund") to defray the cost of legal, engineering and inspection fees, costs and expenses incurred by the CITY, and the Finance Director is hereby authorized and directed to disburse said sum upon proper billing to the CITY for

said services. DEVELOPER acknowledges that the Expense Fund is based upon an estimate and that in the event said sum is insufficient to fully pay all of the aforementioned expenses of the CITY, DEVELOPER shall deposit such additional sums as may be reasonably required upon the request of the Finance Director of the CITY. Any unused portion of the Expense Fund shall be refunded to DEVELOPER upon providing the Financial Assurance.

12. DEVELOPER agrees that simultaneously with the execution of this Agreement, and before any work hereunder is commenced, it will submit evidence to the reasonable satisfaction of the Law Director of the CITY, that it, or its contractors, have obtained general liability and property damage insurance covering and insuring the CITY as its interests may appear against any liability whatsoever in the amount of Two Million Dollars (\$2,000,000) for injury or death to any one person, with a minimum aggregate limit of Two Million Dollars (\$2,000,000), and two million dollars (\$2,000,000) for property damage, which insurance shall be furnished and maintained at the expense of the DEVELOPER until all the work agreed to be done by the DEVELOPER has been fully completed and accepted. DEVELOPER may provide such insurance under a blanket type of insurance provided the CITY is properly named as an additional insured thereunder in accordance with the provisions of this Agreement. DEVELOPER shall be liable for any damages, whether direct or indirect, to any underground or aboveground utilities in the aforementioned Subdivision caused by DEVELOPER or its contractors, subcontractors, agents and/or employees; and further agrees to comply both singularly and on behalf of the CITY with the provisions contained in Section 153.64 of the Ohio Revised Code and any amendments made thereto to the extent said Section shall be applicable.

13. DEVELOPER agrees to comply with the State Law known as the Worker's Compensation Act, and any amendments made thereto, and to cause to be covered thereunder all employees working for the DEVELOPER, or its agents, and the DEVELOPER agrees to defend, indemnify and hold harmless the CITY and its officers, agents and employees from all claims, demands, payments, loss and expenses, including reasonable attorney fees, suits, actions, recoveries and judgments of every kind and description, whether or not well founded in law, made, brought or recovered against it, arising from any cause whatever or for any reason whatever connected with the performance of this Agreement by DEVELOPER or its agents, contractors, subcontractors or employees, including any of the foregoing arising in consequence of insufficient protection or of the use of any patented invention by said DEVELOPER.

14. DEVELOPER agrees that the performance of this Agreement by it shall be solely at its expense and cost, and at no expense or cost, to, or liability or obligation of the CITY, except for reimbursement of funds as provided in this Agreement.

15. DEVELOPER agrees, if applicable hereunder, to deliver to the CITY a Title Insurance Policy in the fair market value as determined by the Mayor of the CITY, showing title to private property conveyed to the CITY by dedication, easement, if any, or otherwise to be vested in the CITY free and clear of all liens and encumbrances, except for taxes and assessments, which are a lien, but not yet due and payable.

16. This Agreement shall be binding upon any successors in interest, assignee, heir, executor, administrator or trustee of DEVELOPER, and DEVELOPER agrees that prior to any voluntary or involuntary assignment of this Agreement, to obtain a written statement forwarded to

CITY acknowledging the obligation of any successor in interest to comply with the terms of this Agreement.

17. Prior to the issuance of any certificates of occupancy within the Subdivision, all street pavements, curbs, sanitary sewer systems, storm drainage systems, water mains, electric lines, gas lines, cable television and phone lines and required appurtenances shall be completed and approved by the City Engineer.

18. In the event DEVELOPER fails to perform any of its obligations under this Agreement, CITY shall provide DEVELOPER with reasonably acceptable communications and DEVELOPER shall have thirty (30) days thereafter to cure such failure prior to CITY having the right to disburse to itself any of the Trust Fund Deposit from the Trust Fund, provided, however, if DEVELOPER'S failure cannot reasonably be cured within said thirty (30) day period, DEVELOPER shall not have failed to perform hereunder so long as DEVELOPER begins the cure within said thirty (30) day period and diligently pursues the cure to completion, except that in an emergency situation as reasonably determined by the CITY, the CITY may proceed to cure and disburse to itself funds necessary to so cure.

**IN WITNESS WHEREOF**, the parties hereto have affixed their signatures upon this Agreement as duly authorized agents, warranting that they are empowered to bind their respective party, on the date first written above.

*[Execution Page Follows]*

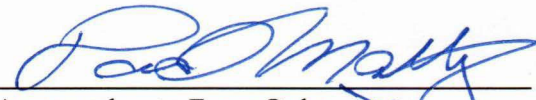
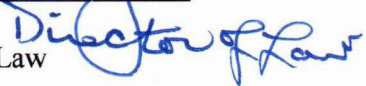
**WITNESSES:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**CITY OF BRECKSVILLE, OHIO  
(AS TO "CITY")**

  
\_\_\_\_\_  
Mayor Daryl J. Kingston

  
\_\_\_\_\_  
Laura Starosta, Finance Director

  
\_\_\_\_\_  
Approved as to Form Only:   
David J. Matty, Director of Law

**WITNESSES:**

\_\_\_\_\_  
\_\_\_\_\_

**VA Land, LLC:  
(AS TO "DEVELOPER")**

By: \_\_\_\_\_

Print Name: Kevin DiGeronimo

Title: Treasurer and Secretary



EXHIBIT "A"

THE IMPROVEMENT PLAN

**“Exhibit B”**

**ESCROW AGREEMENT**

**THIS AGREEMENT**, made and entered into at Cleveland, Ohio this 5th day of November, 2024, by and between the **City of Brecksville**, an Ohio Municipal Corporation, hereinafter referred to as “CITY;” and **VA Land, LLC**, an Ohio limited liability company, hereinafter referred to as “DEVELOPER.”

**WITNESSETH**

**WHEREAS**, DEVELOPER will cause the funding of sums into the Private Purpose Trust Fund being Fund No. 781, hereinafter referred to as “ACCOUNT,” in the amount of Two Hundred Seventy-Five Thousand, Two Hundred and 00/100 Dollars (\$275,200.00), of which, Fifty Thousand and 00/100 Dollars (\$50,000.00) has previously been deposited, whereby CITY has agreed to hold such funds as set forth in the Subdivision Agreement between CITY and DEVELOPER of even date herewith (the “Development Agreement”) for the purpose of ensuring completion of the Improvements for the Valor Acres Subdivision – Mixed Use South, Site Roadway and Infrastructure Plans “Subdivision), including constructing and installing the water lines, the Brecksville Road and Miller Road public sidewalks, the restoration of the Brecksville Road pavement crossings, commercial driveways, and the restoration of all the tree lawn areas within the public right-of-way’s as shown in the Improvement Plans and guaranteeing the maintenance of the aforesaid improvements and completion thereof, in accordance with the Development Agreement.

**WHEREAS**, it is the agreement of the CITY and the DEVELOPER that disbursement of said funds from the ACCOUNT shall be made only upon certification by the Project Engineer, approved by the Engineer of the CITY, as to the cost and reasonable value of the disbursement

and progress of the aforesaid improvements to the date of each disbursement. However, in no event shall the Financial Assurance (as defined in the Subdivision Agreement), herein referred to as the "Account," have a balance less than Fifty Thousand 00/100 Dollars (\$50,000.00).

**NOW, THEREFORE,** in consideration of the foregoing, the CITY and DEVELOPER agree as follows:

1. The disbursement of funds by CITY from the ACCOUNT with respect to the payment of any and all statements for labor and materials in connection with the aforesaid improvements of the Subdivision, and the improvement plans therefor, shall be made only upon receipt by the CITY of payment certificates from the Project Engineer, approved by DEVELOPER and the Engineer of CITY, Donald Bohning & Associates, or its successors in office, that said certificates reflect the reasonable cost and reasonable value of the completion of the development to the date of each disbursement. The Engineer of the CITY agrees to promptly review and approve or disapprove payment certificates within seven (7) days after the same have been submitted to him. Upon receipt of said payment certificate from the Engineer of the CITY, the CITY shall then make the appropriate disbursement of funds except that the CITY shall hold Five (5) Percent of such funds from each pay application as retainage until the development is completed other than sidewalks, which have their own deposit, and approved by the City Engineer and DEVELOPER has posted the Bonds. Provided, however, that in the event the DEVELOPER does not diligently pursue or does not complete the construction of the required improvements in accordance with the terms and conditions of the Subdivision Agreement and the ordinances of the CITY, subject to applicable notice and cure periods, unless such time is extended by the CITY upon request of the DEVELOPER for good cause shown, the CITY, upon thirty (30) days written notice to the DEVELOPER, shall have the right to complete the installation of the required improvements, as

shown on the approved plans and specifications. The cost to the CITY of installing such improvements shall be paid from the funds of the ACCOUNT to the CITY in the same manner as specified above without the necessity of approvals by the Project Engineer and DEVELOPER. All funds remaining, if any, after satisfaction of all obligations of DEVELOPER to the CITY with respect to the Subdivision shall be promptly returned to DEVELOPER.

2. It is further agreed between CITY and DEVELOPER that DEVELOPER hereby releases the CITY from any and all responsibility, claims or liability of any kind whatsoever which may arise out of the application of funds to CITY upon default of DEVELOPER, as provided herein, except for reimbursement of funds from the ACCOUNT as provided in this Agreement and the Subdivision Agreement. The DEVELOPER, however, shall remain liable for the full amount of the cost of the installation of the required improvements in excess of the funds in the ACCOUNT.

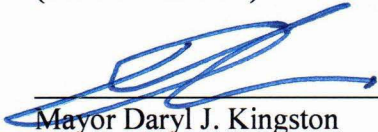
3. This Agreement shall be binding upon any successors in interest, assignee, heir, executor, administrator or trustee of DEVELOPER. Prior to any voluntary or involuntary assignment of this Agreement, DEVELOPER agrees, to obtain a written statement forwarded to CITY acknowledging the obligation of any successor in interest to comply with the terms of this Agreement.

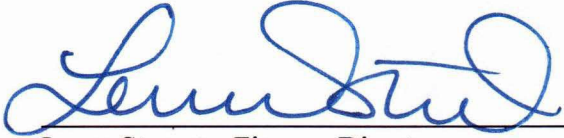
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**WITNESSES:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**CITY OF BRECKSVILLE, OHIO  
(AS TO "CITY")**

  
\_\_\_\_\_  
Mayor Daryl J. Kingston

  
\_\_\_\_\_  
Laura Starosta, Finance Director

  
Approved:   
David J. Matty, Director of Law

**WITNESSES:**

\_\_\_\_\_  
\_\_\_\_\_

**VA Land, LLC:  
(AS TO "DEVELOPER")**

By: \_\_\_\_\_

Print Name: Kevin DiGeronimo

Title: Treasurer and Secretary

**ORDINANCE RECORD**  
**COUNCIL OF THE CITY OF BRECKSVILLE**

5753

Ordinance No. \_\_\_\_\_

**AN ORDINANCE ACCEPTING THE BID OF  
JOHNSON-LAUX CONSTRUCTION OHIO LLC FOR  
THE SERVICE GARAGE FIRE RECONSTRUCTION  
PROJECT; AND DECLARING AN EMERGENCY**

WHEREAS, pursuant to the publication of bids according to law, bids for the Service Garage Fire Reconstruction Project in accordance with the specifications on file in the office of the Director of Purchasing were received and opened according to law on October 10, 2024, and it being determined that the bid of Johnson-Laux Construction Ohio LLC was the lowest responsive and responsible bid.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Brecksville, County of Cuyahoga, and State of Ohio, that:

**SECTION 1.** Per the bids received and as tabulated by the Director of Purchasing, the bid of Johnson-Laux Construction Ohio LLC for the Service Garage Fire Reconstruction Project in the amount of five hundred forty thousand, nine hundred dollars (\$540,900.00) being the lowest responsive and responsible bid be, and the same hereby is, accepted.

**SECTION 2.** The Mayor be and is hereby authorized and directed to enter into a contract on behalf of the City of Brecksville with Johnson-Laux Construction Ohio LLC as set forth in Section 1 hereof, said contract to be in such form as is approved by the Director of Law.


**SECTION 3.** The Council hereby appropriates sufficient funds to effectuate the provisions contained in Section 1 hereof and the Director of Finance is hereby authorized to transfer the funds necessary to complete this expenditure from the available funds of the City. The Director of Finance be and is hereby further authorized to issue the fiscal officer's certificate necessary to make the expenditures as described in Section 1 hereof, and is further directed to issue vouchers of this City in the amounts and for the purposes expressed in Section 1 hereof, said amounts to be charged to the appropriately designated Fund.


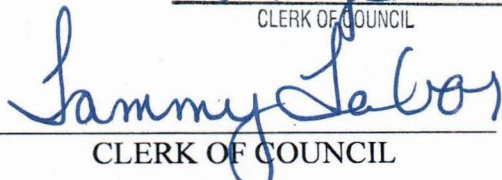
**SECTION 4.** The Council declares this Ordinance to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare, the reason for the emergency is the need to commence the Project, therefore, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise, from and after the earliest period allowed by law.

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. 5753 duly passed by the Council of the City of Brecksville, Ohio, on 11-5, 20 24 and that same was duly posted in accordance with the existing Charter of the City of Brecksville on 11-8, 20 24.

PASSED: November 5, 2024

APPROVED: November 5, 2024

  
\_\_\_\_\_  
MAYOR

  
CLERK OF COUNCIL  
  
CLERK OF COUNCIL

**ORDINANCE RECORD**  
**COUNCIL OF THE CITY OF BRECKSVILLE**  
5749

Ordinance No. \_\_\_\_\_

**AN ORDINANCE TO AMEND ORDINANCE NO. 5666,  
MAKING APPROPRIATIONS FOR CURRENT  
EXPENSES OF THE CITY OF BRECKSVILLE  
DURING THE FISCAL YEAR ENDING  
DECEMBER 31, 2024, MAKING NECESSARY  
APPROPRIATION AND REVENUE ADJUSTMENTS;  
AND DECLARING AN EMERGENCY**

WHEREAS, the appropriations heretofore set to certain accounts of the City of Brecksville are insufficient to pay expenses incurred during the fiscal year ending December 31, 2024.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Brecksville, County of Cuyahoga, and State of Ohio, that:

**SECTION 1.** That the Director of Finance be authorized to increase and decrease appropriations in the General fund.

8,300.00	Special Services	1100130-21030
(20,000.00)	Machinery & Equipment	C1100510-33000
(31,344.00)	Machinery & Equipment	C1100330-33000
(40,000.00)	Building Improvements	C1100330-32020
(15,000.00)	Machinery & Equipment	C1100164-33000
(446,111.00)	Machinery & Equipment	C1100610-33000
409,324.04	Building Improvements	C1100150-32020


**SECTION 2.** That the Director of Finance be authorized to increase appropriations in the Compensated Absences fund.

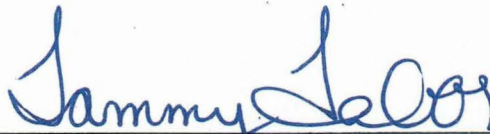
10,000.00	Compensated Absences	2100150-19000
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**SECTION 3.** The Council declares this Ordinance to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare, the reason for the emergency is that it is necessary to make adjustments to appropriations of the City, therefore, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise, from and after the earliest period allowed by law.

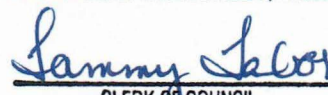
PASSED: November 5, 2024

APPROVED: November 5, 2024

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CLERK OF COUNCIL

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. 5749 duly passed by the Council of the City of Brecksville, Ohio, on 11.5, 20 24 and that same was duly posted in accordance with the existing Charter of the City of Brecksville on 11.8, 20 24.

  
\_\_\_\_\_  
CLERK OF COUNCIL

**ORDINANCE RECORD**  
**COUNCIL OF THE CITY OF BRECKSVILLE**

5750

Ordinance No. \_\_\_\_\_

**AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO  
AN AGREEMENT FOR PRISONER HOUSING SERVICES WITH  
THE CITY OF PARMA TO PROVIDE A SECONDARY JAIL SOURCE  
AS NEEDED FOR SUPPLEMENTAL JAIL SERVICES; AND DECLARING  
AN EMERGENCY**

**WHEREAS**, the Parma Police Department operates a full-time correction facility that is capable of booking and housing prisoners from other departments; and

**WHEREAS**, the Chief of Police of Brecksville Police Department has requested an agreement with the City of Parma to provide a secondary jail source as needed for supplemental jail services.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Brecksville, County of Cuyahoga, and State of Ohio, that:

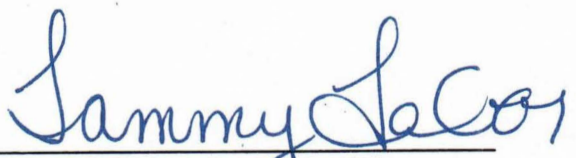
**SECTION 1.** The Mayor be, and he hereby is, authorized to enter into an Agreement for Prisoner Housing Services with the City of Parma to provide a secondary jail source as needed for supplemental jail services, a copy of said Agreement being attached hereto and expressly made a part hereof by reference, and marked Exhibit "A".

**SECTION 2.** The Council declares this Ordinance to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare, the reason for the emergency is that it is necessary to provide a secondary jail source for the Brecksville Police Department, therefore, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise, from and after the earliest period allowed by law.


PASSED: November 5, 2024

APPROVED: November 5, 2024

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CLERK OF COUNCIL

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. 5750 duly passed by the Council of the City of Brecksville, Ohio, on 11.5, 2024 and that same was duly posted in accordance with the existing Charter of the City of Brecksville on 11.8, 2024.

  
\_\_\_\_\_  
CLERK OF COUNCIL



## EXHIBIT "A"

### AGREEMENT BETWEEN THE CITY OF PARMA AND THE CITY OF BRECKSVILLE FOR PRISONER HOUSING SERVICES

THIS CONTRACT is entered into this November 1, 2024, ("effective date") by and between the City of Parma, Ohio and The City of Brecksville, Ohio (Hereinafter called "the contracted city").

City of Parma and "the contracted city" hereto agree as follows:

#### I. DESCRIPTION OF SERVICES AND RESPONSIBILITIES

##### THE CONTRACTED CITY AGREES TO AND WILL:

- a. Transport prisoners to Parma Detention Facility for incarceration subject to City of Parma declination for capacity or due to application of standard jail criteria applicable to all prisoners (medical/psychological or other extraordinary circumstances).
- b. The City of Parma may decline acceptance of any prisoner for any reason.
- c. The City of Parma may require "the contracted city" to remove any inmate from the Parma Detention Facility for any reason.
- d. The contracted city may utilize the Parma Detention Center as its **SECONDARY** jail source.
- e. Assume responsibility for all cost associated with all medical, psychological, dental, vision care, prescription medication, and/or other extraordinary costs or services that may arise from and during confinement of "the contracted city's" prisoners.
- f. Assume responsibility for filling all prescriptions for "the contracted city's" prisoners, pickup and delivery of these prescriptions promptly to the jail, and satisfaction of the payment of prescriptions with the pharmacy.
- g. Assume responsibility for the service of all appropriate and necessary legal documents on "the contracted city's" prisoners with required copies to the City of Parma.
- h. Assume responsibility for the transportation and appearance of "the contracted city's" prisoners to all legal proceedings and/or custody transfers to outside courts/facilities (appearance at Parma Municipal Court are excepted).
- i. Complete a commitment form and supply Parma Correction Officers with sufficient information as may be reasonably required to ensure the safety of the prisoner, City of Parma personnel, and other inmates.
- j. Aid in the completion of all necessary prisoner documentation and processing.
- k. Assume responsibility for the timely notice to the City of Parma of release of inmates incarcerated by "the contracted city."
- l. Assign any right of revenue or collection regarding any sentenced prisoners which has means and/or money and/or medical insurance.
- m. Add the City of Parma as an additional insured on liability insurance or an equivalent insurance rider in an amount not less than \$2,000,000 per incident or for any prisoner housed or confined by the City of Parma as authorized by "the contracted city." Contracted City shall give a copy of liability insurance to the City of Parma.
- n. Shall not transport any juvenile offenders to the Parma detention Facility for any reason.

- o. Upon the request of the Parma Jail Administrator, periodically review the bond status of prisoners held for multiple days while awaiting a hearing in “the contracted city’s” court.
- p. In the event “the contracted city’s” prisoner is treated as a patient at any medical facility, the “the contracted city” will maintain responsibility for security of their prisoner while at that facility. The City of Parma agrees to provide notice to “the contracted city” in a timely manner of the need to provide such security. If “the contracted city” cannot provide security within one-hour timeframe of being notified, Parma Police Department will provide security for the inmate at an hourly rate of 1.5 times the top hourly rate per officer under the officer’s collective bargaining agreement or highest statutorily established rate of pay. The number of officers required to provide such security will be determined by the Parma Police Department, but in no event will it be less than two officers. Hourly charges will be included on the monthly invoice.

**THE CITY OF PARMA AGREES TO AND/OR WILL:**

- a. Accept prisoners transported to the facility by “the contracted city,” subject to housing availability or medical/psychological condition.
- b. Ensure the proper housing, custody, confinement, feeding, board, supervision, and care of prisoners who are committed by “the contracted city” in accordance with the Minimum Standard for Jail in Ohio pursuant to the Ohio Administrative Code.
- c. Comply with all state and federal laws regarding housing prisoners including, but not limited to, the Prison Rape Elimination Act, and the Health Insurance Portability and Accountability Act.
- d. Keep prisoner documentation from intake to release with information provided by “the contracted city,” including but not limited to information necessary for the safety of the prisoner, Parma Detention Center personnel, and other inmates.
- e. Provide access to records related to “the contracted city’s” prisoners.
- f. Provide secure services (via court bailiff or video arraignment) from the Parma Detention Center to the Parma Municipal Court.
- g. Provide fingerprinting, breathalyzer testing, and DNA swab sampling.
- h. Provide routine medical care through the guidance of the Parma Detention Center Physician and/or medical staff.
- i. Provide emergency medical and/or transport services to a hospital or mental facility as determined by the Physician, medical staff, Parma Detention Center employees, Parma Police Department, or Parma Fire Department.
- j. Notify the “the contracted city” as soon as practical of any medical care and/or other extraordinary costs or services that become necessary, and prior to transport to a medical facility for a non-emergency care.

## **II. PAYMENT AND BILLING**

“The contracted city” agrees to pay City of Parma the sum of One Hundred Fifty Dollars (\$150.00) per prisoner per day. For the purposes of this Agreement, the first prisoner day will be constituted by a booking and/or stay in the jail up to 24 hours. Each subsequent day shall be defined as any part of a 24-hour period.

The City of Parma shall send an invoice monthly detailing the amount owed and the number of “the contracted city” prisoner days incurred during the previous month. “The contracted city” will pay billed charges as specified in this Agreement directly to the City of Parma within 30 days of invoice receipt.

City of Parma has the right to assess 1% interest per month on any unpaid invoice after thirty (30) days from the date of the invoice. Any interest charged shall not exceed 12% per year and shall not be assessed against any invoice disputed by “the contracted city”. City of Parma shall not assess any interest, penalties, late fees, or other charges other than those expressly agreed to in this Agreement.

## **III. TERM**

This Agreement shall be in effect beginning on the effective date first stated above and shall remain in effect until terminated. This Agreement may be terminated without cause by either party in writing upon sixty (60) days advance notice. This Agreement will be reviewed every two years, and the terms will be updated to conform with current costs of detention and operational procedures. The City of Parma reserves the right to review and present the contracted city, at any time, an updated Agreement due to unforeseen cost increases. Any subsequent Agreement will supersede this executed Agreement.

## **IV. PUBLIC RECORDS**

All parties hereto acknowledge the City of Parma is a political subdivision in the State of Ohio and as such is subject to the Ohio Revised Code and other laws related to the keeping of and access to Public Records, including all applicable Sunshine Laws, open meeting requirements and retention schedules affecting any and all manner of communication with “the contracted city”.

## **V. GOVERNING LAW AND JURISDICTION**

This Agreement shall be governed by and construed under the laws of the State of Ohio. The parties agree the state and federal courts sitting in Ohio will have exclusive jurisdiction over any claim arising out of this Agreement and each party consents to the exclusive jurisdiction of such courts.

This Agreement conforms to the ordinances, resolutions and regulations of the City of Parma and “the contracted city.” The individuals signing on behalf of the parties to this Agreement affirm they are authorized to execute this Agreement on behalf of the City of Parma and “the contracted city.”

IN WITNESS WHEREOF, authorized representatives of the parties to this AGREEMENT, indicating their party's approval of the terms herein, have signed as of the dates set forth below.

CITY OF PARMA

\_\_\_\_\_

\_\_\_\_\_  
Date

CITY OF BRECKSVILLE

  
\_\_\_\_\_

11/5/24  
\_\_\_\_\_  
Date

**ORDINANCE RECORD**  
**COUNCIL OF THE CITY OF BRECKSVILLE**

Ordinance No. 5751

**AN ORDINANCE RETAINING THE SERVICES  
OF THE LOCAL GOVERNMENT SERVICES (LGS) OF  
THE AUDITOR OF STATE'S OFFICE TO ASSIST IN  
THE PREPARATION OF THE CITY'S ANNUAL  
COMPREHENSIVE FINANCIAL REPORTS FOR THE  
YEAR 2024; AND DECLARING AN EMERGENCY**

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Brecksville, County of Cuyahoga, and State of Ohio, that:


**SECTION 1.** The Mayor be and is hereby authorized to enter into a contract with the Local Government Services Division of the Auditor of State's Office to assist the City of Brecksville in the preparation of the City's Annual Comprehensive Financial Report for the year ending December 31, 2024, a copy of which contract is attached hereto as Exhibit "A" and incorporated herein as if by reference.


**SECTION 2.** The Council hereby appropriates a sum not to exceed Twenty-Two Thousand, Five Hundred Dollars (\$22,500.00) and authorizes the Director of Finance to transfer the funds necessary to complete these expenditures from the available funds of the City. The Director of Finance is further authorized to issue the fiscal officer's certificate necessary to make the expenditures described above and is further directed to issue vouchers of this City in the amounts and for the purposes as expressed herein, said amounts to be charged to the appropriately designed Fund.

**SECTION 3.** The Council declares this Ordinance to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare, the reason for the emergency is to meet the Auditor's deadline, therefore, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise, from and after the earliest period allowed by law.


PASSED: November 5, 2024

APPROVED: November 5, 2024

  
\_\_\_\_\_  
MAYOR

  
\_\_\_\_\_  
CLERK OF COUNCIL

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. 5751 duly passed by the Council of the City of Brecksville, Ohio, on 11.5, 20 24 and that same was duly posted in accordance with the existing Charter of the City of Brecksville on 11.8, 20 24.

  
\_\_\_\_\_  
CLERK OF COUNCIL

# OHIO AUDITOR OF STATE KEITH FABER



Local Government Services  
65 East State Street  
Columbus, Ohio 43215-4209  
614-466-4717 or 800-345-2519  
ContactLGS@ohioauditor.gov

October 15, 2024

Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
9069 Brecksville Road  
Brecksville, OH 44141

Dear Ms. Starosta:

This letter is to confirm our understanding of the terms and objectives of our engagement with the City of Brecksville (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 prepare, from information you provide, the annual financial statements of City of Brecksville as of and for the year ending December 31, 2024.

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

Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
October 15, 2024  
Page 2 of 7

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 Brecksville 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 Brecksville 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 Brecksville'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

Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
October 15, 2024  
Page 3 of 7

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 ensure that financial records are in agreement with amended certificates requested and appropriations passed by the Governing Board during fiscal year 2024;
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, 2024;
5. Documentation for receivables including taxes, intergovernmental and accounts receivable, inventory, and prepaid items as of December 31, 2024;
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 2024;

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, 2024;
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, 2024;
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.

Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
October 15, 2024  
Page 5 of 7

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 ensure 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.

Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
October 15, 2024  
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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 300 hours will be needed to complete this project for 2024. Our fees for these services will be billed monthly to the City at a rate of \$75 per hour, and the total cost is not anticipated to exceed \$22,500. If additional time or services should be necessary, we will notify City regarding any amendment to this contract that may be required.

Pursuant to Ohio Revised Code 117.13, you may charge all of these fees to the general fund or you may allocate the cost among the general fund and other eligible funds. While eligible funds may include federal grant funds, additional restrictions under the Uniform Guidance 2 CFR 200.425 should be considered. For more information, refer to the annual *Hourly Audit Rates and Allocation of Audit Costs* technical bulletin available at [www.ohioauditor.gov](http://www.ohioauditor.gov).

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, 65 East State Street, Columbus, Ohio 43215-4209. 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.

The Auditor of State's billing statements are available through the office's eServices portal located at <https://eservices.ohioauditor.gov>. Each client should complete the registration process to establish an eServices account. A confirmed account will have the ability to access and/or update information regarding their customer account, including entity contact information, billing and payments, and an electronic check option for online payments. Authorized users are encouraged to keep eServices contact information updated.

Auditor of State billing statements are prepared monthly and are sent to clients who have an outstanding balance through a paperless electronic billing system. The City of Brecksville will receive an email notification at the beginning of the month that a statement is available for review. Clients should access their billing statement upon receipt through eServices, and payment is due by the date identified on the statement.

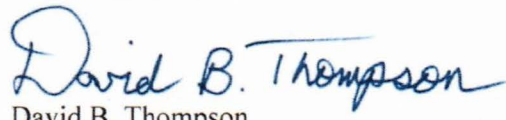
A failure to pay the Auditor of State in full within forty-five days of the payment due date, may result in additional action as authorized under Ohio Revised Code Sections 131.02(A) and/or 117.13(D).

Ms. Laura Starosta, CGFM, CPFO, Director of Finance  
City of Brecksville  
October 15, 2024  
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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 15, 2024. If we do not hear from you by November 15, 2024, we will assume that City 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 Tisha Turner, 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.

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

CITY OF BRECKSVILLE

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

By:   
Daryl J. Kingston, Mayor

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: \_\_\_\_\_

\_\_\_\_\_  
Laura Starosta, CGFM, CPFO, Director of Finance

cc: Tisha Turner, Chief Project Manager  
Allen Allred, Chief Auditor

**ORDINANCE RECORD**  
**COUNCIL OF THE CITY OF BRECKSVILLE**

Ordinance No. 5752

**AN ORDINANCE AUTHORIZING THE MAYOR TO  
ENTER INTO A DEVELOPMENT AGREEMENT WITH  
VA LAND, LLC; AND DECLARING AN EMERGENCY**

**WHEREAS**, Chapter 1119 of the Codified Ordinances of the City requires the completion of all public improvements within a development area, with a guarantee of completion; and

**WHEREAS**, VA Land, LLC desires to install these required improvements, to deposit a Financial Assurance, and has presented its Improvement Plan to the City; and

**WHEREAS**, the City has established and the developer has agreed to fund, a Private Purpose Trust Fund, being Fund No. 781, in the amount of Two Hundred Seventy-Five Thousand, Two Hundred and 00/100 Dollars (\$275,200.00) for the improvements provided for in the Development Agreement and the Improvement Plans of which, Fifty Thousand and 00/100 Dollars (\$50,000.00) has previously been deposited.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Brecksville, County of Cuyahoga, and State of Ohio, that:

**SECTION 1.** The Mayor be and is hereby authorized to execute a Development Agreement on behalf of the City of Brecksville with VA Land LLC, relating to the installation of roadway and infrastructure improvements, a copy of such Development Agreement is attached hereto, expressly made a part hereof by reference and marked Exhibit "A."

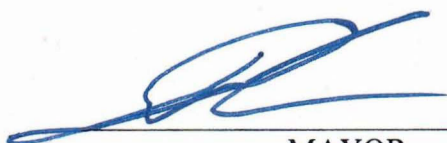
**SECTION 2.** The Council hereby appropriates sufficient funds to effectuate the provisions contained in Section 1 hereof, and the Director of Finance is hereby authorized to transfer the funds necessary to complete this expenditure from the available, non-tax revenue, funds of the City. The Director of Finance be and is hereby further authorized to issue the fiscal officer's certificate necessary to make the expenditures as described in Section 1 hereof and is further directed to issue vouchers of this City in the amounts and for the purposes as expressed in Section 1 hereof, said amounts to be charged to the appropriately designated Fund.

**SECTION 3.** The Council declares this Ordinance to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare, the reason for the emergency is to commence required work on the roadway and infrastructure improvements, therefore, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise, from and after the earliest period allowed by law.

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. 5752 duly passed by the Council of the City of Brecksville, Ohio, on 11.5, 2024 and that same was duly posted in accordance with the existing Charter of the City of Brecksville on 11.8, 2024.

PASSED: November 5, 2024

APPROVED: November 5, 2024



MAYOR

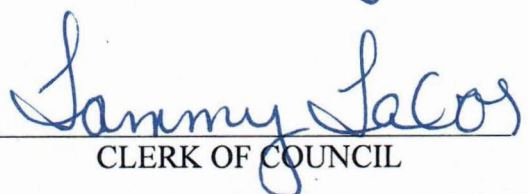
  
CLERK OF COUNCIL

EXHIBIT "A"

**DEVELOPMENT AGREEMENT**

**THIS AGREEMENT** (this "Agreement") made and entered into at Cleveland, Ohio this 5th day of November, 2024 by and between the **City of Brecksville**, an Ohio Municipal Corporation, hereinafter referred to as "CITY;" and **VA Land, LLC**, an Ohio limited liability company, hereinafter referred to as "DEVELOPER."

**WITNESSETH**

**WHEREAS**, the Improvement Plans of Valor Acres Subdivision – Mixed Use South, Site Roadway and Infrastructure Plans hereinafter referred to as the "Subdivision" have been previously presented to the Council of CITY for approval; and

**WHEREAS**, DEVELOPER will be installing certain improvements in accordance with Chapters 1119 and 1123 of the Codified Ordinances of the CITY; and

**WHEREAS**, Chapter 1119 of the Codified Ordinances of the CITY requires the completion of all public improvements within a development area, with a guarantee of completion; and

**WHEREAS**, DEVELOPER desires to install these required improvements, to deposit a Financial Assurance, as defined below, and has presented its Improvement Plan to CITY, a copy of said plan is attached hereto and marked Exhibit "A" (the "Improvement Plan"); and

**WHEREAS**, the City has established and the DEVELOPER has agreed to fund, a Private Purpose Trust Fund, being Fund No. 781, in the amount of Two Hundred Seventy-Five Thousand

Two Hundred and 00/100 Dollars (\$275,200.00) for the improvements provided for in this Development Agreement and the Improvement Plans of which, Fifty Thousand and 00/100 Dollars (\$50,000.00) has previously been deposited.

**NOW, THEREFORE,** the CITY and DEVELOPER hereby mutually promise and agree as follows:

1. DEVELOPER promises and agrees that on or before the expiration of twenty four (24) months from the date hereof, it will construct, install and maintain, within the areas shown and described on the Improvement Plan, at its sole expense, and without any cost, expense or liability whatsoever to the CITY, the water lines, the Brecksville Road and Miller Road public sidewalks, the restoration of the Brecksville Road pavement crossings, commercial driveways, and the restoration of all the tree lawn areas within the public right-of-way's as shown in the Improvement Plans. All of the improvements shall be installed in accordance with the plans and specifications approved by the Engineer of the CITY as contained in the Improvement Plan and in accordance with the ordinances, regulations and specifications of the CITY, and in the case of water mains by the Utilities Department of the City of Cleveland.

2. Intentionally Omitted.

3. DEVELOPER further agrees that the Improvements will be accepted by the CITY upon its completion and approval by the Engineer of the CITY in accordance with the ordinances and regulations of the CITY, to maintain said improvements in good repair and free from defects for a period of two (2) years following the acceptance of the dedication thereof to public use by the CITY, regardless of whether such defects arise from defects in workmanship or defective materials.

4. DEVELOPER will deposit funds in the amount of Two Hundred Seventy-Five Thousand and 00/100 Dollars (\$275,200.00) to be placed in Private Purpose Trust Fund No. 781 (the "Trust Fund") of which Fifty Thousand and 00/100 Dollars (\$50,000.00) has already been deposited, to be used solely to finance and pay the total cost of all the public Improvements as provided for in this Agreement. CITY and DEVELOPER agree that disbursement of the aforesaid funds shall be made only upon certification by the Project Engineer, approved by the DEVELOPER and the Engineer of the CITY in accordance with the terms of an Escrow Agreement, attached hereto as Exhibit B.

5. Intentionally Omitted.

6. DEVELOPER further agrees that as a condition of and prior to the acceptance by the CITY of the dedication to the public use of said infrastructure contained in the Subdivision, it will furnish to the CITY a surety bond in the penal sum or amount of not less than Two Hundred Eleven Thousand and 00/100 Dollars (\$211,000.00) (the "Financial Assurance" representing 25% project cost), guaranteeing the quality of materials and the performance of repairs of all public improvements as contained within said Subdivision which result from defects in materials and/or workmanship, or otherwise for a period of two (2) years following the acceptance of the dedication of streets and roads in said Subdivision to the public use by the CITY as provided herein.

7. DEVELOPER further agrees that during the aforesaid two (2) year period, it shall at its sole expense, repair all faults and defects of every kind and nature, whether arising out of defects in workmanship or defective materials. The parties agree that DEVELOPER is not responsible for ordinary maintenance of the Subdivision improvements or for repairs which are not



the result of defective workmanship and/or equipment by DEVELOPER or anyone performing work on DEVELOPER'S behalf.

8. In addition to the Financial Assurance required in Paragraph 6 above, at the time DEVELOPER desires to obtain approval and acceptance by the CITY of the aforesaid improvements, DEVELOPER agrees that it will, as a condition precedent to the said acceptance by the CITY and disbursement of the Trust Fund Deposit from the Trust Fund to DEVELOPER, provide the CITY with the following documents in accordance with the standard procedures of the following entities: certificates or other reasonably acceptable communications from the Utilities Department of the City of Cleveland in the case of water mains except where the withholding of approval is due to the non-performance of acts required to be performed by CITY; and the Engineer of the CITY, respectively, stating that said water mains, sidewalks, pavement repairs, and restoration, all appurtenances thereto and all other improvements as set forth in Paragraph 1. above have been properly installed in accordance with the Improvement Plan and the ordinances of the CITY, and that the construction and installation thereof have been duly completed, inspected and approved by each of the hereinbefore mentioned respective entities.

9. Intentionally Omitted

10. Intentionally Omitted

11. DEVELOPER currently has a balance on deposit with the CITY'S Finance Director, that balance shall be the initial amount on deposit (the "Expense Fund") to defray the cost of legal, engineering and inspection fees, costs and expenses incurred by the CITY, and the Finance Director is hereby authorized and directed to disburse said sum upon proper billing to the CITY for

said services. DEVELOPER acknowledges that the Expense Fund is based upon an estimate and that in the event said sum is insufficient to fully pay all of the aforementioned expenses of the CITY, DEVELOPER shall deposit such additional sums as may be reasonably required upon the request of the Finance Director of the CITY. Any unused portion of the Expense Fund shall be refunded to DEVELOPER upon providing the Financial Assurance.

12. DEVELOPER agrees that simultaneously with the execution of this Agreement, and before any work hereunder is commenced, it will submit evidence to the reasonable satisfaction of the Law Director of the CITY, that it, or its contractors, have obtained general liability and property damage insurance covering and insuring the CITY as its interests may appear against any liability whatsoever in the amount of Two Million Dollars (\$2,000,000) for injury or death to any one person, with a minimum aggregate limit of Two Million Dollars (\$2,000,000), and two million dollars (\$2,000,000) for property damage, which insurance shall be furnished and maintained at the expense of the DEVELOPER until all the work agreed to be done by the DEVELOPER has been fully completed and accepted. DEVELOPER may provide such insurance under a blanket type of insurance provided the CITY is properly named as an additional insured thereunder in accordance with the provisions of this Agreement. DEVELOPER shall be liable for any damages, whether direct or indirect, to any underground or aboveground utilities in the aforementioned Subdivision caused by DEVELOPER or its contractors, subcontractors, agents and/or employees; and further agrees to comply both singularly and on behalf of the CITY with the provisions contained in Section 153.64 of the Ohio Revised Code and any amendments made thereto to the extent said Section shall be applicable.

13. DEVELOPER agrees to comply with the State Law known as the Worker's Compensation Act, and any amendments made thereto, and to cause to be covered thereunder all employees working for the DEVELOPER, or its agents, and the DEVELOPER agrees to defend, indemnify and hold harmless the CITY and its officers, agents and employees from all claims, demands, payments, loss and expenses, including reasonable attorney fees, suits, actions, recoveries and judgments of every kind and description, whether or not well founded in law, made, brought or recovered against it, arising from any cause whatever or for any reason whatever connected with the performance of this Agreement by DEVELOPER or its agents, contractors, subcontractors or employees, including any of the foregoing arising in consequence of insufficient protection or of the use of any patented invention by said DEVELOPER.

14. DEVELOPER agrees that the performance of this Agreement by it shall be solely at its expense and cost, and at no expense or cost, to, or liability or obligation of the CITY, except for reimbursement of funds as provided in this Agreement.

15. DEVELOPER agrees, if applicable hereunder, to deliver to the CITY a Title Insurance Policy in the fair market value as determined by the Mayor of the CITY, showing title to private property conveyed to the CITY by dedication, easement, if any, or otherwise to be vested in the CITY free and clear of all liens and encumbrances, except for taxes and assessments, which are a lien, but not yet due and payable.

16. This Agreement shall be binding upon any successors in interest, assignee, heir, executor, administrator or trustee of DEVELOPER, and DEVELOPER agrees that prior to any voluntary or involuntary assignment of this Agreement, to obtain a written statement forwarded to

CITY acknowledging the obligation of any successor in interest to comply with the terms of this Agreement.

17. Prior to the issuance of any certificates of occupancy within the Subdivision, all street pavements, curbs, sanitary sewer systems, storm drainage systems, water mains, electric lines, gas lines, cable television and phone lines and required appurtenances shall be completed and approved by the City Engineer.

18. In the event DEVELOPER fails to perform any of its obligations under this Agreement, CITY shall provide DEVELOPER with reasonably acceptable communications and DEVELOPER shall have thirty (30) days thereafter to cure such failure prior to CITY having the right to disburse to itself any of the Trust Fund Deposit from the Trust Fund, provided, however, if DEVELOPER'S failure cannot reasonably be cured within said thirty (30) day period, DEVELOPER shall not have failed to perform hereunder so long as DEVELOPER begins the cure within said thirty (30) day period and diligently pursues the cure to completion, except that in an emergency situation as reasonably determined by the CITY, the CITY may proceed to cure and disburse to itself funds necessary to so cure.

**IN WITNESS WHEREOF**, the parties hereto have affixed their signatures upon this Agreement as duly authorized agents, warranting that they are empowered to bind their respective party, on the date first written above.

*[Execution Page Follows]*

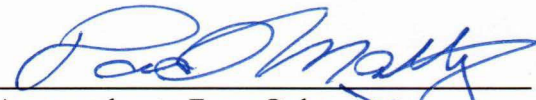
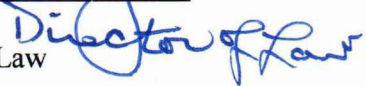
**WITNESSES:**

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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**CITY OF BRECKSVILLE, OHIO  
(AS TO "CITY")**

  
\_\_\_\_\_  
Mayor Daryl J. Kingston

  
\_\_\_\_\_  
Laura Starosta, Finance Director

  
\_\_\_\_\_  
Approved as to Form Only:   
David J. Matty, Director of Law

**WITNESSES:**

\_\_\_\_\_  
\_\_\_\_\_

**VA Land, LLC:  
(AS TO "DEVELOPER")**

By: \_\_\_\_\_

Print Name: Kevin DiGeronimo

Title: Treasurer and Secretary

EXHIBIT "A"

THE IMPROVEMENT PLAN

**“Exhibit B”**

**ESCROW AGREEMENT**

**THIS AGREEMENT**, made and entered into at Cleveland, Ohio this 5th day of November, 2024, by and between the **City of Brecksville**, an Ohio Municipal Corporation, hereinafter referred to as “CITY;” and **VA Land, LLC**, an Ohio limited liability company, hereinafter referred to as “DEVELOPER.”

**WITNESSETH**

**WHEREAS**, DEVELOPER will cause the funding of sums into the Private Purpose Trust Fund being Fund No. 781, hereinafter referred to as “ACCOUNT,” in the amount of Two Hundred Seventy-Five Thousand, Two Hundred and 00/100 Dollars (\$275,200.00), of which, Fifty Thousand and 00/100 Dollars (\$50,000.00) has previously been deposited, whereby CITY has agreed to hold such funds as set forth in the Subdivision Agreement between CITY and DEVELOPER of even date herewith (the “Development Agreement”) for the purpose of ensuring completion of the Improvements for the Valor Acres Subdivision – Mixed Use South, Site Roadway and Infrastructure Plans “Subdivision), including constructing and installing the water lines, the Brecksville Road and Miller Road public sidewalks, the restoration of the Brecksville Road pavement crossings, commercial driveways, and the restoration of all the tree lawn areas within the public right-of-way’s as shown in the Improvement Plans and guaranteeing the maintenance of the aforesaid improvements and completion thereof, in accordance with the Development Agreement.

**WHEREAS**, it is the agreement of the CITY and the DEVELOPER that disbursement of said funds from the ACCOUNT shall be made only upon certification by the Project Engineer, approved by the Engineer of the CITY, as to the cost and reasonable value of the disbursement

and progress of the aforesaid improvements to the date of each disbursement. However, in no event shall the Financial Assurance (as defined in the Subdivision Agreement), herein referred to as the "Account," have a balance less than Fifty Thousand 00/100 Dollars (\$50,000.00).

**NOW, THEREFORE,** in consideration of the foregoing, the CITY and DEVELOPER agree as follows:

1. The disbursement of funds by CITY from the ACCOUNT with respect to the payment of any and all statements for labor and materials in connection with the aforesaid improvements of the Subdivision, and the improvement plans therefor, shall be made only upon receipt by the CITY of payment certificates from the Project Engineer, approved by DEVELOPER and the Engineer of CITY, Donald Bohning & Associates, or its successors in office, that said certificates reflect the reasonable cost and reasonable value of the completion of the development to the date of each disbursement. The Engineer of the CITY agrees to promptly review and approve or disapprove payment certificates within seven (7) days after the same have been submitted to him. Upon receipt of said payment certificate from the Engineer of the CITY, the CITY shall then make the appropriate disbursement of funds except that the CITY shall hold Five (5) Percent of such funds from each pay application as retainage until the development is completed other than sidewalks, which have their own deposit, and approved by the City Engineer and DEVELOPER has posted the Bonds. Provided, however, that in the event the DEVELOPER does not diligently pursue or does not complete the construction of the required improvements in accordance with the terms and conditions of the Subdivision Agreement and the ordinances of the CITY, subject to applicable notice and cure periods, unless such time is extended by the CITY upon request of the DEVELOPER for good cause shown, the CITY, upon thirty (30) days written notice to the DEVELOPER, shall have the right to complete the installation of the required improvements, as



shown on the approved plans and specifications. The cost to the CITY of installing such improvements shall be paid from the funds of the ACCOUNT to the CITY in the same manner as specified above without the necessity of approvals by the Project Engineer and DEVELOPER. All funds remaining, if any, after satisfaction of all obligations of DEVELOPER to the CITY with respect to the Subdivision shall be promptly returned to DEVELOPER.

2. It is further agreed between CITY and DEVELOPER that DEVELOPER hereby releases the CITY from any and all responsibility, claims or liability of any kind whatsoever which may arise out of the application of funds to CITY upon default of DEVELOPER, as provided herein, except for reimbursement of funds from the ACCOUNT as provided in this Agreement and the Subdivision Agreement. The DEVELOPER, however, shall remain liable for the full amount of the cost of the installation of the required improvements in excess of the funds in the ACCOUNT.

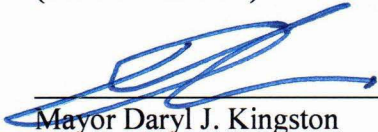
3. This Agreement shall be binding upon any successors in interest, assignee, heir, executor, administrator or trustee of DEVELOPER. Prior to any voluntary or involuntary assignment of this Agreement, DEVELOPER agrees, to obtain a written statement forwarded to CITY acknowledging the obligation of any successor in interest to comply with the terms of this Agreement.

*[Execution Page Follows]*



**WITNESSES:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**CITY OF BRECKSVILLE, OHIO  
(AS TO "CITY")**

  
\_\_\_\_\_  
Mayor Daryl J. Kingston

  
\_\_\_\_\_  
Laura Starosta, Finance Director

  
Approved:   
David J. Matty, Director of Law

**WITNESSES:**

\_\_\_\_\_  
\_\_\_\_\_

**VA Land, LLC:  
(AS TO "DEVELOPER")**

By: \_\_\_\_\_

Print Name: Kevin DiGeronimo

Title: Treasurer and Secretary

**ORDINANCE RECORD**  
**COUNCIL OF THE CITY OF BRECKSVILLE**

5753

Ordinance No. \_\_\_\_\_

**AN ORDINANCE ACCEPTING THE BID OF  
JOHNSON-LAUX CONSTRUCTION OHIO LLC FOR  
THE SERVICE GARAGE FIRE RECONSTRUCTION  
PROJECT; AND DECLARING AN EMERGENCY**

WHEREAS, pursuant to the publication of bids according to law, bids for the Service Garage Fire Reconstruction Project in accordance with the specifications on file in the office of the Director of Purchasing were received and opened according to law on October 10, 2024, and it being determined that the bid of Johnson-Laux Construction Ohio LLC was the lowest responsive and responsible bid.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Brecksville, County of Cuyahoga, and State of Ohio, that:

**SECTION 1.** Per the bids received and as tabulated by the Director of Purchasing, the bid of Johnson-Laux Construction Ohio LLC for the Service Garage Fire Reconstruction Project in the amount of five hundred forty thousand, nine hundred dollars (\$540,900.00) being the lowest responsive and responsible bid be, and the same hereby is, accepted.

**SECTION 2.** The Mayor be and is hereby authorized and directed to enter into a contract on behalf of the City of Brecksville with Johnson-Laux Construction Ohio LLC as set forth in Section 1 hereof, said contract to be in such form as is approved by the Director of Law.

**SECTION 3.** The Council hereby appropriates sufficient funds to effectuate the provisions contained in Section 1 hereof and the Director of Finance is hereby authorized to transfer the funds necessary to complete this expenditure from the available funds of the City. The Director of Finance be and is hereby further authorized to issue the fiscal officer's certificate necessary to make the expenditures as described in Section 1 hereof, and is further directed to issue vouchers of this City in the amounts and for the purposes expressed in Section 1 hereof, said amounts to be charged to the appropriately designated Fund.


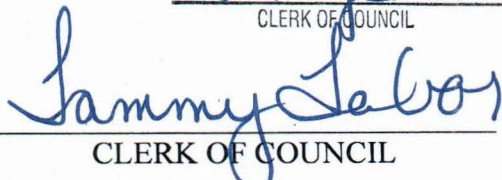
**SECTION 4.** The Council declares this Ordinance to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare, the reason for the emergency is the need to commence the Project, therefore, said Ordinance shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise, from and after the earliest period allowed by law.

I do hereby certify that the foregoing is a true and correct copy of Ordinance No. 5753 duly passed by the Council of the City of Brecksville, Ohio, on 11-5, 20 24 and that same was duly posted in accordance with the existing Charter of the City of Brecksville on 11-8, 20 24.

PASSED: November 5, 2024

APPROVED: November 5, 2024

  
\_\_\_\_\_  
MAYOR

  
CLERK OF COUNCIL  
  
CLERK OF COUNCIL