Village of Montpelier

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Notice:
Masks Optional

AGENDA NO. 03 - 2023
Agenda for Monday, February 13, 2023

Regular Meeting – 6:00pm
at the Montpelier Police Department

1. Call to Order
2. Roll call
3. Prayer
4. Pledge of Allegiance
5. Proclamation for Career and Technical Education Month
6. Approve the Agenda for February 13, 2023 (Motion)
7. Approve the Minutes from January 9, 2023 Council Meeting (Motion)
8. Approve January 2023 Financial Reports (Motion)
9. Comments from Audience
10. Comments from Council/Committee Reports
11. Ordinance 2265 – Approve, Adopt and Enact the 2022 Codified Ordinances (Suspend and Pass)
12. Income Tax Report
13. Village Manager's Report
14. Executive Session to discuss Personnel – Compensation of Public Employees ORC 121.22 (G)(1)
15. Adjourn

Proclamation

WHEREAS: February 1-28, 2023, has been designated Career and Technical Education Month by the Association for Career and Technical Education; and

WHEREAS: career and technical education offers students the opportunity to gain the academic, technical and employability skills necessary for true career readiness; and

WHEREAS: students in career and technical education programs participate in authentic, meaningful experiences that improve the quality of their education and increase student engagement and achievement; and

WHEREAS: career and technical education provides students with career exploration opportunities earlier in their educational experience, which enables them to make informed and beneficial decisions about their academic coursework as well as pursuit of established programs of study and career pathways; and

WHEREAS: leaders from business and industry nationwide report increasing challenges related to the skills gap and connecting qualified professionals with available careers in critical and growing CTE-related fields, including healthcare, energy, advanced manufacturing and information technology; and

WHEREAS: career and technical education prepares students for these and other fulfilling careers by offering integrated programs of study that link secondary and postsecondary education and lead to the attainment of industry-recognized credentials; and

WHEREAS: ensuring that employers have access to a qualified workforce is a crucial step in ensuring productivity among the business and industry communities as well as continued American economic growth and global competitiveness;

NOW THEREFORE, I, Steven Yagelski, Mayor of the Village of Montpelier do hereby proclaim February 1-28, 2023 as

Career and Technical Education Month

in Montpelier and urge all citizens to become familiar with the services and benefits offered by the career and technical education programs in this community and to support and participate in these programs to enhance their individual skills and productivity.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the Village of Montpelier this 20 day of January, 2023.

Steven L. Yagelski

Mayor, Village of Montpelier

Village of Montpelier

VILLAGE OF MONTPELIER COUNCIL MEETING

MONTPELIER, OHIO JANUARY 9, 2023

Call to Order

Mayor Steve Yagelski called the meeting for the Montpelier Village Council to order at 6:00pm on Monday, January 9, 2023.

Roll Call

Roll call was conducted with the following Council members in attendance: Heather Freese, Don Schlosser, Nathan Thompson, Chris Kannel and Kevin Motter. Melissa Ewers was absent.

Prayer/Pledge of Allegiance

Mary Beth McCandless offered a word of prayer followed by those in attendance reciting the Pledge of Allegiance.

Agenda 01/09/2023

Chris Kannel moved and Don Schlosser seconded a motion to approve the agenda for January 9, 2023. Vote on motion: All ayes

Minutes 12/19/2022

Kevin Motter moved and Nathan Thompson seconded a motion to approve the minutes from the December 19, 2022 council meeting. Vote on motion: All ayes.

December 2022 Financials

Chris Kannel moved and Heather Freese seconded a motion to approve the December 2022 financial reports. Vote on motion: All ayes

Mayor Yagelski welcomed everyone to the meeting.

Council Comments

Nathan Thompson commented that Chris Kannel, himself and possibly Heather Freese will be going to the Visitor's Bureau on Wednesday and attending the Village of West Unity council meeting to discuss funds for paving the Williams County portion of The Wabash Cannonball Trail.

Mayor Yagelski reminded residents to please keep trash bins out of the street. Bins should be placed on the terrace to avoid becoming a traffic hazard.

2023 Council President

Mayor Yagelski recommended Nathan Thompson be named Council President for 2023.

Chris Kannel moved and Kevin Motter seconded a motion to appoint Nathan Thompson as President of Council for 2023. Vote on motion: All ayes

2023 Committees and Boards

Mayor Yagelski presented the 2023 Council Committees, Commissions, and Boards.

Chris Kannel moved and Heather Freese seconded a motion to approve the 2023 Committees, Commissions, and Boards as presented. Vote on motion: All ayes

Approve 2023 Cruise-In Dates

Jason Rockey presented the 2023 Cruise-In dates for approval. The Cruise-In will be held on June 13th, June 27th, July 11th, July 25th, August 8th, and August 22nd. The cruise-ins are always well attended and bring individuals in from all over the region.

Don Schlosser moved and Kevin Motter seconded a motion to approve the 2023 Cruise-In dates as presented. Vote on motion: All ayes

2023 Jefferson Twp Fire Contract

Jason Rockey presented the 2023 Jefferson Township Fire Contract in the amount of $40,986.70.

Heather Freese moved and Kevin Motter seconded a motion to approve the 2023 Jefferson Township Fire Contract in the amount of $40.986.70. Vote on motion: All ayes

Resolution 1364 – Amended Appropriations

RESOLUTION 1364
A RESOLUTION TO AMEND APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF MONTPELIER, STATE OF OHIO DURING THE FISCAL YEAR ENDING DECEMBER 31, 2023.

Jason Rockey presented Resolution 1364 to Council and requested to suspend and pass. Nikki Uribes explained appropriations were needed for the carry forward purchase orders from 2022. Amendments also included funds for lining the 54 sewer project and adjustments to health insurance.

Resolution 1364 – Motion to Suspend Three Readings Rule

Nathan Thompson moved and Chris Kannel seconded a motion to suspend the rules requiring three separate readings of Resolution 1364. Roll call on motion: Chris Kannel, yes; Don Schlosser, yes; Kevin Motter, yes; Heather Freese, yes; and Nathan Thompson, yes. Melissa Ewers was absent.

Resolution 1364 was read by title.

Resolution 1364 – Motion to Pass

Heather Freese moved and Don Schlosser seconded a motion to pass Resolution 1364. Roll call on motion: Nathan Thompson, yes; Don Schlosser, yes; Heather Freese, yes; Chris Kannel, yes; and Kevin Motter, yes. Melissa Ewers was absent.

Resolution 1364 passed.

Resolution 1365 – Purchase a Vacuum Truck

RESOLUTION 1365
A RESOLUTION AUTHORIZING THE VILLAGE MANAGER TO PURCHASE ONE 900 12 YARD COMBINATION SEWER TRUCK

Jason Rockey presented Resolution 1365 to council and requested to suspend and pass. We signed an intent to purchase the truck in November 2022. The vehicle is onsite and will be delivered next week. The cost will be split between the electric, water sewer, waste water, and storm sewer fund.

Resolution 1365 – Motion to Suspend Three Readings Rule

Kevin Motter moved and Heather Freese seconded a motion to suspend the rules requiring three separate readings of Resolution 1365. Roll call on motion: Kevin Motter, yes; Chris Kannel, yes; Nathan Thompson, yes; Don Schlosser, yes; and Heather Freese, yes. Melissa Ewers was absent.

Resolution 1365 was read by title.

Resolution 1365 – Motion to Pass

Don Schlosser moved and Chris Kannel seconded a motion to pass Resolution 1365. Roll call on motion: Nathan Thompson, yes; Kevin Motter, yes; Chris Kannel, yes; Don Schlosser, yes; and Heather Freese, yes. Melissa Ewers was absent.

Income Tax Report

Nikki Uribes reported income tax collections at the end of December 2022 as $2,503,610.23 as compared to $2,243,131.34 and $2,014,264.45 in 2021 and 2020 respectively. This is up 11.61% from 2021 and up 24.29% from 2020.

Manager's Report

Jason Rockey presented the Village Manager's report. The following points were noted:

- Administration has been working with Maumee Valley Planning Organization to complete an application for the Critical Infrastructure Program for lining of the 54 on the 300 block of Washington. The Village would be responsible for approximately $230,000 of the estimated $612,000 project. The Village has already been awarded $161,000 in OPWC funds for the 200 block of the project.
- Administration and department supervisors will be working on performance evaluations over the next few weeks.

Council Comments

Nathan Thompson asked about the trail markings and if we would need to hire a tree service to clear the 80 to 90 trees on the trail. The Ohio EPA requires any tree over three inches in circumference be removed. These must be removed by April 1st due the protected Indiana bat.

Introduction

Nikki Urbies introduced Molly Collert; the new Clerk of Council.

Executive Session

Heather Freese moved and Chris Kannel seconded a motion to go into Executive Session to discuss Personnel–Employment and Promotion of a Public Employee ORC 121.22(G)(1). Roll call on motion: Heather Freese, yes; Nathan Thompson, yes; Don Schlosser, yes; Kevin Motter, yes; and Chris Kannel, yes. Melissa Ewers was absent.

Open Session

Council resumed in open session at 6:58 pm.

Adjourn

There being no further business to come before Council, Heather Freese moved and Don Schlosser seconded a motion to adjourn. Vote on motion: All ayes

____________________________ ____________________________

Clerk of Council Steven L. Yagelski, Mayor

Village of Montpelier

Statement of Cash Position with MTD Totals

From: 1/1/2023 to 1/31/2023 — Include Inactive Accounts: No

Funds: 101 to 702 — Page Break on Fund: No

Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
101	GENERAL FUND	$3,387,339.05	$198,411.16	$198,411.16	$190,875.42	$190,875.42	$3,394,874.79	$635,821.37	$2,759,053.42
201	STREET FUND	$336,039.79	$21,304.64	$21,304.64	$20,254.39	$20,254.39	$337,090.04	$39,005.30	$298,084.74
202	STATE HIGHWAY FUND	$33,773.03	$1,735.82	$1,735.82	$0.00	$0.00	$35,508.85	$500.00	$35,008.85
203	PARKS AND RECREATION FUND	$989,445.83	$41,671.69	$41,671.69	$19,651.32	$19,651.32	$1,011,466.20	$119,847.12	$891,619.08
204	PERMISSIVE TAX	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
205	STATE MOTOR VEHICLE LICENSE FU	$63,813.44	$968.04	$968.04	$0.00	$0.00	$64,781.48	$6,000.00	$58,781.48
206	ALC ED. & ENF. FUND	$1,815.66	$0.00	$0.00	$0.00	$0.00	$1,815.66	$0.00	$1,815.66
207	IRON HORSE RIVER TRAIL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
208	POLICE PENSION FUND	$40,669.70	$0.00	$0.00	$6,800.23	$6,800.23	$33,869.47	$350.00	$33,519.47
209	POLICE DRUG FUND	$4,595.88	$0.00	$0.00	$0.00	$0.00	$4,595.88	$0.00	$4,595.88
210	LAW ENFORCEMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
211	COMPENSATED ABSENCES	$121,083.97	$450.61	$450.61	$0.00	$0.00	$121,534.58	$0.00	$121,534.58
212	WWIP - GRANT	$731,212.04	$168,787.96	$168,787.96	$0.00	$0.00	$900,000.00	$2,524,741.64	($1,624,741.64)
216	CORONAVIRUS ARPA 2021 FUND	$413,151.96	$0.00	$0.00	$0.00	$0.00	$413,151.96	$0.00	$413,151.96
250	MICROENTERPRISE LOAN FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
301	TAX CAPITAL IMPROVEMENT FUND	$1,117,330.31	$53,287.32	$53,287.32	$66,521.44	$66,521.44	$1,104,096.19	$291,363.91	$812,732.28
401	SEWER CAPITAL IMPROVEMENT FUND	$1,203,534.07	$41,517.29	$41,517.29	$107,226.71	$107,226.71	$1,137,824.65	$112,144.29	$1,025,680.36
501	WATER FUND	$1,608,768.36	$101,851.22	$101,851.22	$348,360.14	$348,360.14	$1,362,259.44	$539,293.75	$822,965.69
502	LIGHT FUND	$5,880,653.41	$540,011.25	$540,011.25	$811,799.65	$811,799.65	$5,608,865.01	$5,905,690.47	($296,825.46)
503	SEWER FUND	$1,072,556.90	$76,509.28	$76,509.28	$107,781.31	$107,781.31	$1,041,284.87	$424,446.33	$616,838.54
504	STORM SEWER FUND	$800,268.11	$7,779.75	$7,779.75	$129,430.66	$129,430.66	$678,617.20	$7,948.47	$670,668.73
505	UTILITY DEPOSIT FUND	$138,221.21	$1,260.00	$1,260.00	$2,388.71	$2,388.71	$137,092.50	$0.00	$137,092.50
506	WATER RESERVE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
507	CHASE/MONTPELIER WATER LINE RE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
508	CHASE/MONTPELIER SEWER LINE RE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
701	INCOME TAX CONTROL	$0.00	$80.00	$80.00	$80.00	$80.00	$0.00	$19,920.00	($19,920.00)
702	Credit Memo Utility Billing	$8,051.68	($1,432.76)	($1,432.76)	$0.00	$0.00	$6,618.92	$0.00	$6,618.92
Grand Total:		$17,952,324.40	$1,254,193.27	$1,254,193.27	$1,811,169.98	$1,811,169.98	$17,395,347.69	$10,627,072.65	$6,768,275.04

CASH FUND BALANCE

MONTH ENDED JANUARY 2023

PREMIER BANK	$251,008.00	
PREMIER BANK - Savings	$5,939,658.51	
DENTAL	$3,000.00	
TOTAL CASH		$6,193,666.51
INVESTMENTS:		
INVESTMENTS	$11,656,661.04	
TOTAL INVESTMENTS		$11,656,661.04
PETTY CASH		$1,950.00
TOTAL CASH AND INVESTMENTS		$17,852,277.55
LESS:		
OUTSTANDING CHECKS		($469,965.33)
DEPOSIT FOR 501 C 3		$0.00
PLUS:		
Deposit In Transit - credit card in bank in Jan, books in Feb		($5,138.90)
Deposit In Transit		$0.00
BAD CHECKS NOT COLLECTED		$0.00
CC IN TRANSIT		$18,174.37
TOTAL CASH AVAILABLE PER BANK		$17,395,347.69
TOTAL CASH AVAILABLE PER BOOKS		$17,395,347.69
		$0.00

I have reviewed the following financial information: ________________________________date:___________

		Fund Balance - Unexpended					
$6,190,666.51		$335,840.22	0.0542	$23,038.44	$1,249.82	201	
		$35,377.19	0.0057	$23,038.44	$131.66	202	
		$64,541.29	0.0104	$23,038.44	$240.19	205	
		$121,083.97	0.0196	$23,038.44	$450.61	211	
					$2,072.28		
				$0.00	$20,966.16	101	
				$9,254.73	$9,254.73	101-482-001	inv int
				($1,542.60)	($1,542.60)	101-482-002	Chg in inv
				$30,750.57	$30,750.57		
INCOME TAX - CCA							
	$221,245.54	0.40625000	$89,881.00	101-000-413-000		0.625	0.40625
		0.21875000	$48,397.46	301-000-413-000			0.21875
		0.18750000	$41,483.54	203-000-413-000		0.1875	
		0.18750000	$41,483.54	401-000-413-000		0.1875	
			$221,245.54			1	
INCOME TAX - STATE NET PROFIT							
	$0.00	0.40625000	$0.00	101-000-413-000		0.625	0.40625
		0.21875000	$0.00	301-000-413-000			0.21875
		0.18750000	$0.00	203-000-413-000		0.1875	
		0.18750000	$0.00	401-000-413-000		0.1875	
			$0.00			1	
INCOME TAX - ATTORNEY GENERAL							
	$180.00	0.40625000	$73.13	101-000-413-000		0.625	0.40625
		0.21875000	$39.38	301-000-413-000			0.21875
		0.18750000	$33.75	203-000-413-000		0.1875	
		0.18750000	$33.75	401-000-413-000		0.1875	
			$180.00			1	
INCOME TAX - EL LIGHT COMPANIES							
	$0.00	0.40625000	$0.00	101-000-413-000		0.625	0.40625
		0.21875000	$0.00	301-000-413-000			0.21875
		0.18750000	$0.00	203-000-413-000		0.1875	
		0.18750000	$0.00	401-000-413-000		0.1875	
			$0.00			1	
	$221,425.54	TOTAL TAX COLLECTIONS FOR MONTH					

Village of Montpelier

Revenue Report
January

* Report Contains Filters

	YTD Expected Revenue	MTD Actual Revenue	YTD Actual Revenue	YTD Uncollected Balance	Percent Collected
101 GENERAL FUND					
41 LOCAL TAXES	1,175,050.00	109,531.08	109,531.08	1,065,518.92	9.32%
42 INTERGOVERNMENTAL REVENUES	196,025.00	14,571.62	14,571.62	181,453.38	7.43%
43 SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	277,120.00	34,421.22	34,421.22	242,698.78	12.42%
46 FINES,LICENSES & PERMITS	68,200.00	3,401.96	3,401.96	64,798.04	4.99%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	186,600.00	36,485.28	36,485.28	150,114.72	19.55%
49 TRANSFER REVENUE	600,000.00	0.00	0.00	600,000.00	0.00%
Sub Total 101 GENERAL FUND	2,502,995.00	198,411.16	198,411.16	2,304,583.84	7.93%
201 STREET FUND					
42 INTERGOVERNMENTAL REVENUES	230,000.00	19,784.70	19,784.70	210,215.30	8.60%
48 MISCELLANEOUS REVENUES	2,250.00	1,519.94	1,519.94	730.06	67.55%
Sub Total 201 STREET FUND	232,250.00	21,304.64	21,304.64	210,945.36	9.17%
202 STATE HIGHWAY FUND					
42 INTERGOVERNMENTAL REVENUES	17,400.00	1,604.16	1,604.16	15,795.84	9.22%
48 MISCELLANEOUS REVENUES	20.00	131.66	131.66	(111.66)	658.30%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 202 STATE HIGHWAY FUND	17,420.00	1,735.82	1,735.82	15,684.18	9.96%
203 PARKS AND RECREATION FUND					
41 LOCAL TAXES	375,000.00	41,517.29	41,517.29	333,482.71	11.07%
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	32,600.00	35.00	35.00	32,565.00	0.11%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	1,280.00	119.40	119.40	1,160.60	9.33%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 203 PARKS AND RECREATION FUND	408,880.00	41,671.69	41,671.69	367,208.31	10.19%
204 PERMISSIVE TAX					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 204 PERMISSIVE TAX	0.00	0.00	0.00	0.00	0.00%
205 STATE MOTOR VEHICLE LICENSE FU					
42 INTERGOVERNMENTAL REVENUES	9,400.00	727.85	727.85	8,672.15	7.74%
48 MISCELLANEOUS REVENUES	45.00	240.19	240.19	(195.19)	533.76%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%

Village of Montpelier

Revenue Report
January

	YTD Expected Revenue	MTD Actual Revenue	YTD Actual Revenue	YTD Uncollected Balance	Percent Collected
* Report Contains Filters					
Sub Total 205 STATE MOTOR VEHICLE LICENSE FU	9,445.00	968.04	968.04	8,476.96	10.25%
206 ALC ED. & ENF. FUND					
46 FINES,LICENSES & PERMITS	100.00	0.00	0.00	100.00	0.00%
Sub Total 206 ALC ED. & ENF. FUND	100.00	0.00	0.00	100.00	0.00%
207 IRON HORSE RIVER TRAIL					
42 INTERGOVERNMENTAL REVENUES	1,200,000.00	0.00	0.00	1,200,000.00	0.00%
Sub Total 207 IRON HORSE RIVER TRAIL	1,200,000.00	0.00	0.00	1,200,000.00	0.00%
208 POLICE PENSION FUND					
41 LOCAL TAXES	13,000.00	0.00	0.00	13,000.00	0.00%
42 INTERGOVERNMENTAL REVENUES	2,000.00	0.00	0.00	2,000.00	0.00%
49 TRANSFER REVENUE	75,000.00	0.00	0.00	75,000.00	0.00%
Sub Total 208 POLICE PENSION FUND	90,000.00	0.00	0.00	90,000.00	0.00%
209 POLICE DRUG FUND					
46 FINES,LICENSES & PERMITS	400.00	0.00	0.00	400.00	0.00%
Sub Total 209 POLICE DRUG FUND	400.00	0.00	0.00	400.00	0.00%
210 LAW ENFORCEMENT					
46 FINES,LICENSES & PERMITS	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00%
Sub Total 210 LAW ENFORCEMENT	0.00	0.00	0.00	0.00	0.00%
211 COMPENSATED ABSENCES					
48 MISCELLANEOUS REVENUES	100.00	450.61	450.61	(350.61)	450.61%
49 TRANSFER REVENUE	18,454.00	0.00	0.00	18,454.00	0.00%
Sub Total 211 COMPENSATED ABSENCES	18,554.00	450.61	450.61	18,103.39	2.43%
212 WWIP - GRANT					
42 INTERGOVERNMENTAL REVENUES	2,721,887.00	168,787.96	168,787.96	2,553,099.04	6.20%
48 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 212 WWIP - GRANT	2,721,887.00	168,787.96	168,787.96	2,553,099.04	6.20%
215 LOCAL CORONAVIRUS RELIEF FUND					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00%
Sub Total 215 LOCAL CORONAVIRUS RELIEF FUND	0.00	0.00	0.00	0.00	0.00%

Village of Montpelier

Revenue Report
January

	YTD Expected Revenue	MTD Actual Revenue	YTD Actual Revenue	YTD Uncollected Balance	Percent Collected
* Report Contains Filters					
216 CORONAVIRUS ARPA 2021 FUND					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00%
Sub Total 216 CORONAVIRUS ARPA 2021 FUND	0.00	0.00	0.00	0.00	0.00%
220 DOWNTOWN REVITALIZATION					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 220 DOWNTOWN REVITALIZATION	0.00	0.00	0.00	0.00	0.00%
250 MICROENTERPRISE LOAN FUND					
48 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00%
Sub Total 250 MICROENTERPRISE LOAN FUND	0.00	0.00	0.00	0.00	0.00%
301 TAX CAPITAL IMPROVEMENT FUND					
41 LOCAL TAXES	435,000.00	48,436.84	48,436.84	386,563.16	11.13%
42 INTERGOVERNMENTAL REVENUES	0.00	4,850.48	4,850.48	(4,850.48)	0.00%
43 SPECIAL ASSESSMENTS	500.00	0.00	0.00	500.00	0.00%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	28,549.00	0.00	0.00	28,549.00	0.00%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 301 TAX CAPITAL IMPROVEMENT FUND	464,049.00	53,287.32	53,287.32	410,761.68	11.48%
401 SEWER CAPITAL IMPROVEMENT FUND					
41 LOCAL TAXES	375,000.00	41,517.29	41,517.29	333,482.71	11.07%
42 INTERGOVERNMENTAL REVENUES	381,570.00	0.00	0.00	381,570.00	0.00%
43 SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00%
49 TRANSFER REVENUE	300,000.00	0.00	0.00	300,000.00	0.00%
Sub Total 401 SEWER CAPITAL IMPROVEMENT FUND	1,056,570.00	41,517.29	41,517.29	1,015,052.71	3.93%
402 ARRA SEWER CAPITAL IMPROVEMENT					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
Sub Total 402 ARRA SEWER CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00%
501 WATER FUND					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	1,203,500.00	101,339.95	101,339.95	1,102,160.05	8.42%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%

* Report Contains Filters

	YTD Expected Revenue	MTD Actual Revenue	YTD Actual Revenue	YTD Uncollected Balance	Percent Collected
48 MISCELLANEOUS REVENUES	9,450.00	511.27	511.27	8,938.73	5.41%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 501 WATER FUND	1,212,950.00	101,851.22	101,851.22	1,111,098.78	8.40%
502 LIGHT FUND					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	7,066,600.00	537,771.11	537,771.11	6,528,828.89	7.61%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	28,100.00	2,240.14	2,240.14	25,859.86	7.97%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 502 LIGHT FUND	7,094,700.00	540,011.25	540,011.25	6,554,688.75	7.61%
503 SEWER FUND					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	920,800.00	75,951.34	75,951.34	844,848.66	8.25%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	9,250.00	557.94	557.94	8,692.06	6.03%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 503 SEWER FUND	930,050.00	76,509.28	76,509.28	853,540.72	8.23%
504 STORM SEWER FUND					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	95,000.00	7,769.04	7,769.04	87,230.96	8.18%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	250.00	10.71	10.71	239.29	4.28%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 504 STORM SEWER FUND	95,250.00	7,779.75	7,779.75	87,470.25	8.17%
505 UTILITY DEPOSIT FUND					
45 CHARGES FOR SERVICES	30,000.00	1,260.00	1,260.00	28,740.00	4.20%
48 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00%
Sub Total 505 UTILITY DEPOSIT FUND	30,000.00	1,260.00	1,260.00	28,740.00	4.20%
506 WATER RESERVE					
48 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00%
Sub Total 506 WATER RESERVE	0.00	0.00	0.00	0.00	0.00%
507 CHASE/MONTPELIER WATER LINE RE					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00%

Village of Montpelier

Revenue Report
January

	YTD Expected Revenue	MTD Actual Revenue	YTD Actual Revenue	YTD Uncollected Balance	Percent Collected
* Report Contains Filters					
Sub Total 507 CHASE/MONTPELIER WATER LINE RE	0.00	0.00	0.00	0.00	0.00%
508 CHASE/MONTPELIER SEWER LINE RE					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00%
Sub Total 508 CHASE/MONTPELIER SEWER LINE RE	0.00	0.00	0.00	0.00	0.00%
701 INCOME TAX CONTROL					
48 MISCELLANEOUS REVENUES	20,000.00	80.00	80.00	19,920.00	0.40%
Sub Total 701 INCOME TAX CONTROL	20,000.00	80.00	80.00	19,920.00	0.40%
702 Credit Memo Utility Billing					
48 MISCELLANEOUS REVENUES	5,000.00	(1,432.76)	(1,432.76)	6,432.76	-28.66%
Sub Total 702 Credit Memo Utility Billing	5,000.00	(1,432.76)	(1,432.76)	6,432.76	-28.66%
Report Total :	18,110,500.00	1,254,193.27	1,254,193.27	16,856,306.73	6.93%

Village of Montpelier

Fund Type Details
January 2023

	YTD Budget	MTD Actual	YTD Actual	YTD Encumbrance	YTD Balance After Encumbrance	Percent Actual To Budget 2023
* Report Contains Filters						
101 GENERAL FUND						
51 PERSONAL SERVICES	1,433,740	120,451	120,451	194,125	1,119,164	8.40%
52 TRAVEL & TRANSPORTATION	16,550	616	616	1,591	14,343	3.72%
53 CONTRACTUAL SERVICE	394,310	61,110	61,110	235,693	97,507	15.50%
54 SUPPLIES & MATERIALS	329,058	8,698	8,698	154,030	166,329	2.64%
55 CAPITAL OUTLAY	87,128	0	0	50,382	36,746	0.00%
56 DEBT SERVICES	0	0	0	0	0	0.00%
57 OTHER USES	84,013	0	0	0	84,013	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 101 GENERAL FUND	2,344,799	190,875	190,875	635,821	1,518,102	8.14%
201 STREET FUND						
51 PERSONAL SERVICES	276,810	20,254	20,254	39,005	217,550	7.32%
57 OTHER USES	1,580	0	0	0	1,580	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 201 STREET FUND	278,390	20,254	20,254	39,005	219,130	7.28%
202 STATE HIGHWAY FUND						
51 PERSONAL SERVICES	12,500	0	0	500	12,000	0.00%
53 CONTRACTUAL SERVICE	0	0	0	0	0	0.00%
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
55 CAPITAL OUTLAY	0	0	0	0	0	0.00%
57 OTHER USES	0	0	0	0	0	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 202 STATE HIGHWAY FUND	12,500	0	0	500	12,000	0.00%
203 PARKS AND RECREATION FUND						
51 PERSONAL SERVICES	285,690	15,125	15,125	28,963	241,602	5.29%
52 TRAVEL & TRANSPORTATION	3,000	0	0	800	2,200	0.00%
53 CONTRACTUAL SERVICE	83,428	1,836	1,836	32,492	49,100	2.20%
54 SUPPLIES & MATERIALS	138,100	2,691	2,691	50,962	84,447	1.95%
55 CAPITAL OUTLAY	11,000	0	0	6,630	4,370	0.00%
56 DEBT SERVICES	205,000	0	0	0	205,000	0.00%
57 OTHER USES	0	0	0	0	0	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 203 PARKS AND RECREATION	726,218	19,651	19,651	119,847	586,720	2.71%
204 PERMISSIVE TAX						
55 CAPITAL OUTLAY	0	0	0	0	0	0.00%

	YTD Budget	MTD Actual	YTD Actual	YTD Encumbrance	YTD Balance After Encumbrance	Percent Actual To Budget 2023
* Report Contains Filters						
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 204 PERMISSIVE TAX	0	0	0	0	0	0.00%
205 STATE MOTOR VEHICLE LICENSE FU						
52 TRAVEL & TRANSPORTATION	0	0	0	0	0	0.00%
54 SUPPLIES & MATERIALS	13,000	0	0	6,000	7,000	0.00%
55 CAPITAL OUTLAY	0	0	0	0	0	0.00%
57 OTHER USES	0	0	0	0	0	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 205 STATE MOTOR VEHICLE	13,000	0	0	6,000	7,000	0.00%
206 ALC ED. & ENF. FUND						
52 TRAVEL & TRANSPORTATION	0	0	0	0	0	0.00%
53 CONTRACTUAL SERVICE	150	0	0	0	150	0.00%
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 206 ALC ED. & ENF. FUND	150	0	0	0	150	0.00%
207 IRON HORSE RIVER TRAIL						
52 TRAVEL & TRANSPORTATION	0	0	0	0	0	0.00%
55 CAPITAL OUTLAY	1,200,000	0	0	0	1,200,000	0.00%
Sub Total 207 IRON HORSE RIVER TRAIL	1,200,000	0	0	0	1,200,000	0.00%
208 POLICE PENSION FUND						
51 PERSONAL SERVICES	100,000	6,800	6,800	0	93,200	6.80%
53 CONTRACTUAL SERVICE	350	0	0	350	0	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 208 POLICE PENSION FUND	100,350	6,800	6,800	350	93,200	6.78%
209 POLICE DRUG FUND						
52 TRAVEL & TRANSPORTATION	0	0	0	0	0	0.00%
53 CONTRACTUAL SERVICE	500	0	0	0	500	0.00%
54 SUPPLIES & MATERIALS	1,000	0	0	0	1,000	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 209 POLICE DRUG FUND	1,500	0	0	0	1,500	0.00%
210 LAW ENFORCEMENT						
52 TRAVEL & TRANSPORTATION	0	0	0	0	0	0.00%
53 CONTRACTUAL SERVICE	0	0	0	0	0	0.00%

* Report Contains Filters	YTD Budget	MTD Actual	YTD Actual	YTD Encumbrance	YTD Balance After Encumbrance	Percent Actual To Budget 2023
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
Sub Total 210 LAW ENFORCEMENT	0	0	0	0	0	0.00%
211 COMPENSATED ABSENCES						
51 PERSONAL SERVICES	31,876	0	0	0	31,876	0.00%
Sub Total 211 COMPENSATED ABSENCES	31,876	0	0	0	31,876	0.00%
212 WWIP - GRANT						
55 CAPITAL OUTLAY	2,524,743	0	0	2,524,742	1	0.00%
57 OTHER USES	900,000	0	0	0	900,000	0.00%
Sub Total 212 WWIP - GRANT	3,424,743	0	0	2,524,742	900,001	0.00%
215 LOCAL CORONAVIRUS RELIEF FUND						
51 PERSONAL SERVICES	0	0	0	0	0	0.00%
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
55 CAPITAL OUTLAY	0	0	0	0	0	0.00%
Sub Total 215 LOCAL CORONAVIRUS	0	0	0	0	0	0.00%
216 CORONAVIRUS ARPA 2021 FUND						
51 PERSONAL SERVICES	0	0	0	0	0	0.00%
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
55 CAPITAL OUTLAY	413,151	0	0	0	413,151	0.00%
Sub Total 216 CORONAVIRUS ARPA 2021	413,151	0	0	0	413,151	0.00%
220 DOWNTOWN REVITALIZATION						
51 PERSONAL SERVICES	0	0	0	0	0	0.00%
52 TRAVEL & TRANSPORTATION	0	0	0	0	0	0.00%
53 CONTRACTUAL SERVICE	0	0	0	0	0	0.00%
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
55 CAPITAL OUTLAY	0	0	0	0	0	0.00%
57 OTHER USES	0	0	0	0	0	0.00%
Sub Total 220 DOWNTOWN	0	0	0	0	0	0.00%
250 MICROENTERPRISE LOAN FUND						
53 CONTRACTUAL SERVICE	0	0	0	0	0	0.00%
57 OTHER USES	0	0	0	0	0	0.00%
Sub Total 250 MICROENTERPRISE LOAN	0	0	0	0	0	0.00%
301 TAX CAPITAL IMPROVEMENT FUND						

Village of Montpelier

Fund Type Details
January 2023

	YTD Budget	MTD Actual	YTD Actual	YTD Encumbrance	YTD Balance After Encumbrance	Percent Actual To Budget 2023
* Report Contains Filters						
53 CONTRACTUAL SERVICE	136,034	10,794	10,794	20,539	104,701	7.93%
54 SUPPLIES & MATERIALS	147,730	10,728	10,728	0	137,002	7.26%
55 CAPITAL OUTLAY	787,000	45,000	45,000	270,825	471,175	5.72%
56 DEBT SERVICES	0	0	0	0	0	0.00%
57 OTHER USES	0	0	0	0	0	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 301 TAX CAPITAL IMPROVEMENT	1,070,764	66,521	66,521	291,364	712,879	6.21%
401 SEWER CAPITAL IMPROVEMENT FUND						
53 CONTRACTUAL SERVICE	135,000	0	0	5,000	130,000	0.00%
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
55 CAPITAL OUTLAY	1,042,920	84	84	0	1,042,836	0.01%
56 DEBT SERVICES	214,287	107,143	107,143	107,144	0	50.00%
57 OTHER USES	0	0	0	0	0	0.00%
Sub Total 401 SEWER CAPITAL	1,392,207	107,227	107,227	112,144	1,172,836	7.70%
402 ARRA SEWER CAPITAL IMPROVEMENT						
55 CAPITAL OUTLAY	0	0	0	0	0	0.00%
Sub Total 402 ARRA SEWER CAPITAL	0	0	0	0	0	0.00%
501 WATER FUND						
51 PERSONAL SERVICES	489,660	45,130	45,130	78,822	365,708	9.22%
52 TRAVEL & TRANSPORTATION	11,200	271	271	2,159	8,770	2.42%
53 CONTRACTUAL SERVICE	126,800	8,833	8,833	30,573	87,394	6.97%
54 SUPPLIES & MATERIALS	424,943	20,382	20,382	200,748	203,813	4.80%
55 CAPITAL OUTLAY	228,900	78,211	78,211	31,457	119,232	34.17%
56 DEBT SERVICES	391,069	195,534	195,534	195,535	0	50.00%
57 OTHER USES	2,052	0	0	0	2,052	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 501 WATER FUND	1,674,624	348,360	348,360	539,294	786,970	20.80%
502 LIGHT FUND						
51 PERSONAL SERVICES	739,025	59,024	59,024	98,173	581,828	7.99%
52 TRAVEL & TRANSPORTATION	44,000	516	516	20,260	23,224	1.17%
53 CONTRACTUAL SERVICE	6,031,800	462,414	462,414	5,423,876	145,510	7.67%
54 SUPPLIES & MATERIALS	341,630	6,708	6,708	132,866	202,056	1.96%
55 CAPITAL OUTLAY	1,118,949	268,127	268,127	32,527	818,296	23.96%
56 DEBT SERVICES	213,087	15,012	15,012	197,988	87	7.04%
57 OTHER USES	3,761	0	0	0	3,761	0.00%

Village of Montpelier

Fund Type Details
January 2023

	YTD Budget	MTD Actual	YTD Actual	YTD Encumbrance	YTD Balance After Encumbrance	Percent Actual To Budget 2023
* Report Contains Filters						
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 502 LIGHT FUND	8,492,252	811,800	811,800	5,905,690	1,774,762	9.56%
503 SEWER FUND						
51 PERSONAL SERVICES	459,324	38,197	38,197	66,427	354,700	8.32%
52 TRAVEL & TRANSPORTATION	6,925	217	217	1,593	5,115	3.14%
53 CONTRACTUAL SERVICE	254,460	8,121	8,121	190,146	56,193	3.19%
54 SUPPLIES & MATERIALS	330,389	9,106	9,106	145,310	175,974	2.76%
55 CAPITAL OUTLAY	150,933	52,141	52,141	20,971	77,822	34.55%
56 DEBT SERVICES	0	0	0	0	0	0.00%
57 OTHER USES	2,052	0	0	0	2,052	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 503 SEWER FUND	1,204,083	107,781	107,781	424,446	671,855	8.95%
504 STORM SEWER FUND						
51 PERSONAL SERVICES	75,220	5,204	5,204	7,948	62,067	6.92%
52 TRAVEL & TRANSPORTATION	0	0	0	0	0	0.00%
53 CONTRACTUAL SERVICE	15,000	0	0	0	15,000	0.00%
54 SUPPLIES & MATERIALS	250	0	0	0	250	0.00%
55 CAPITAL OUTLAY	130,000	124,227	124,227	0	5,773	95.56%
56 DEBT SERVICES	0	0	0	0	0	0.00%
57 OTHER USES	0	0	0	0	0	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 504 STORM SEWER FUND	220,470	129,431	129,431	7,948	83,091	58.71%
505 UTILITY DEPOSIT FUND						
53 CONTRACTUAL SERVICE	45,000	2,389	2,389	0	42,611	5.31%
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
56 DEBT SERVICES	0	0	0	0	0	0.00%
57 OTHER USES	0	0	0	0	0	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 505 UTILITY DEPOSIT FUND	45,000	2,389	2,389	0	42,611	5.31%
506 WATER RESERVE						
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
56 DEBT SERVICES	0	0	0	0	0	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 506 WATER RESERVE	0	0	0	0	0	0.00%

Village of Montpelier

Fund Type Details
January 2023

* Report Contains Filters	YTD Budget	MTD Actual	YTD Actual	YTD Encumbrance	YTD Balance After Encumbrance	Percent Actual To Budget 2023
507 CHASE/MONTPELIER WATER LINE RE						
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
56 DEBT SERVICES	0	0	0	0	0	0.00%
57 OTHER USES	0	0	0	0	0	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 507 CHASE/MONTPELIER WATER	0	0	0	0	0	0.00%
508 CHASE/MONTPELIER SEWER LINE RE						
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
56 DEBT SERVICES	0	0	0	0	0	0.00%
57 OTHER USES	0	0	0	0	0	0.00%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 508 CHASE/MONTPELIER SEWER	0	0	0	0	0	0.00%
701 INCOME TAX CONTROL						
54 SUPPLIES & MATERIALS	20,000	80	80	19,920	0	0.40%
Sub Total 701 INCOME TAX CONTROL	20,000	80	80	19,920	0	0.40%
Report Total :	22,666,077	1,811,170	1,811,170	10,627,073	10,227,834	7.99%

ORDINANCE 2265

AN ORDINANCE TO APPROVE, ADOPT AND ENACT THE 2022 CODIFIED ORDINANCES; TO REPEAL ORDINANCES IN CONFLICT THEREWITH; A NOTICE OF THE ENACTMENT OF NEW MATTERS.

Be it ordained by the Council of the Village of Montpelier, that:

Section 1: The Mayor and the Clerk of Council have certified as correct the book form of the 2022 Codified Ordinances to the Council.

Section 2: The Ordinances of Montpelier of a general and permanent nature, as revised, codified, rearranged and consolidated into component codes, titles, chapters and sections, and placed in book form, are hereby approved, adopted and enacted as the Codified Ordinances of Montpelier, Ohio, 2022.

Section 3: The provisions of this Ordinance, including all provisions of the Codified Ordinances, shall be in full force and effect immediately upon passage of this Ordinance. All Ordinances or parts thereof enacted prior to December 31, 2022 which are inconsistent with any provisions of the Codified Ordinances, are hereby repealed as of the effective date of this Ordinance, except as follows:

(a) The enactment of the Codified Ordinances shall not be construed to affect a right or liability accrued or incurred under any legislative provisions prior to the effective date of such enactment, or an action or proceeding for the enforcement of such right or liability. Such enactment shall not be construed to relieve any person from punishment for an act committed in violation of any such legislative provisions, nor to affect an indictment or prosecution therefor. For such purposes, any such legislative provision shall continue in full force notwithstanding its repeal for the purpose of revision and recodification.

(b) The repeal provided above shall not affect:
- (1) The grant or creation of a franchise, license, right, easement or privilege.
- (2) The purchase, sale, lease or transfer of property.
- (3) The appropriation or expenditure of money or promise or guarantee of payment.
- (4) The assumption of any contract or obligation.
- (5) The issuance and delivery of any bond, obligations or other instruments of indebtedness.
- (6) The levy or imposition of taxes, assessments or charges.
- (7) The establishment, naming, vacating or grade level of any street or public way.
- (8) The dedication of property or plat approval.
- (9) The annexation or detachment of territory.
- (10) Any legislation enacted subsequent to December 31, 2022.

Section 4: The term “Ordinance(s)” or “ordinance(s)” used herein shall include “Resolution(s)” and “resolution(s)”.

Section 5: The Clerk shall publish a notice of the enactment of this codifying ordinance which notice shall contain the title of the ordinance and the following:

"In addition to codifying ordinances in effect on or before December 31, 2022, the 2022 Codified Ordinances also contain certain new matter which are set forth in the following sections:

Administrative Code

101.03	Rules of Construction. (Amended)

Traffic Code

303.082	Private Tow-Away Zones. (Amended)
303.083	Impounding Vehicles on Public Property. (Added)
337.10	Lights, Emblems, and Reflectors on Slow-Moving Vehicles, Farm Machinery, Agricultural Tractors, and Animal-Drawn Vehicles. (Amended)
337.16	Number of Lights; Limitations on Flashing, Oscillating or Rotating Lights. (Amended)

General Offenses Code

513.01	Drug Abuse Control Definitions. (Amended)
513.16	Sale of Dextromethorphan. (Added)
517.01	Gambling Definitions. (Amended)
517.02	Gambling. (Amended)
517.06	Methods of Conducting a Bingo Game; Prohibitions. (Amended)
517.08	Raffles. (Amended)
517.09	Charitable Instant Bingo Organizations. (Amended)
517.11	Bingo or Gamer of Chance Records. (Amended)
517.13	Bingo Exceptions. (Amended)
517.14	Instant Bingo Conduct by a Veteran's or Fraternal Organization. (Amended)
517.15	Skill-Based Amusement Machines. (Amended)
517.16	Electronic Instant Bingo; Prohibited Conduct. (Added)
529.01	Liquor Control Definitions. (Amended)
529.07	Open Container Prohibited (Amended)
537.19	Hazing Prohibited. (Added)
549.02	Carrying Concealed Weapons. (Amended)
549.04	Improperly Handling Firearms in a Motor Vehicle. (Amended)
549.12	Possessing Replica Firearm in School. (Amended)
549.14	Concealed Handgun Licenses: Possession of Revoked or Suspended License; Additional Restrictions; Posting Signs Prohibiting Possession. (Added)

Copies of the 2022 Codified Ordinances and the Adopting Ordinance are available in the Village utility office in the Village Hall during normal business hours."

Section 6: This Ordinance shall be in full force and effect immediately upon passage.

Dated:________________________ ____________________________

Steven L. Yagelski, Mayor

Attest:

____

Clerk of Council

Approved as to Form:

____

Christopher B. Walker, Law Director

INCOME TAX COLLECTION COMPARISONS 2023
MONTH END JANUARY 2023

	2021		2022		2023	
	Monthly	Accumulated	Monthly	Accumulated	Monthly	Accumulated
January	90227.09	90,227.09	279034.42	279,034.42	221425.54	221,425.54
February	179527.70	269,754.79	216889.02	495,923.44		
March	274348.73	544,103.52	233881.56	729,805.00		
April	102695.70	646,799.22	112677.26	842,482.26		
May	416324.64	1,063,123.86	414805.05	1,257,287.31		
June	140831.01	1,203,954.87	191917.48	1,449,204.79		
July	157592.99	1,361,547.86	115091.54	1,564,296.33		
August	298794.14	1,660,342.00	288766.38	1,853,062.71		
September	146398.33	1,806,740.33	200591.39	2,053,654.10		
October	83796.22	1,890,536.55	178898.95	2,232,553.05		
November	228578.34	2,119,114.89	123576.64	2,356,129.69		
December	124016.45	2,243,131.34	147480.54	2,503,610.23		

	2021	2022
	% Above or below (-)	% Above or below (-)
January	145.41%	-20.65%
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		

Montpelier Fire Department

2022 Annual Report

MONTPELIER FIRE DEPARTMENT
Active Roster
As of December 31, 2022

OFFICERS

		Years of Service
Fire Chief	Brian Fritsch	26.25
Assistant Chief	Tim Sanders	31.50
Captain	Nicholas Moore	17.00
Lieutenant	Dave Bowman	25.25
Lieutenant	Steve Moore	49.00
Safety Officer	Chad Lyons	27.75

Firefighters

	Years of Service
Mike Weirich	36.75
Robert Deck	27.25
Mark Brown	25.00
Lauren Hendricks	22.00
Bill Vonalt	19.50
Eric Smith	12.25
Scott Brink	10.50
Donovan Konoff	8.50
Matt Smith	8.25
Adam Helms	7.50
Samantha Brink	5.75
Jarrod Mosier	5.50
Trever West	5.50
Beau Zuver	3.50
Josef Sanders	2.25
Tanner Sanders	2.25
Corey Bell	2.25
Cole Dewire	2.00
Tyler Michael	1.75
Drew Short	0.16
David Bowman	0.16

Montpelier Fire Department Apparatus

Below is a listing of the Montpelier Fire Department's Apparatus. The replacement of fire apparatus is a decision which is not entered into lightly. There is a considerable monetary investment in each apparatus that is purchased. The Montpelier Fire Department has always been a good steward of its apparatus and does all it can to ensure that these vehicles are maintained and kept clean and in good working order. The fire department greatly appreciates the efforts and skills of Chris Hinkle, village mechanic, in keeping these vehicles well maintained.

There comes a point, though, when it is no longer feasible to maintain an apparatus and it must be looked at for replacement. Currently the Montpelier Fire Department has two main apparatus and on brush truck which are approaching 30 years of service. It is time to start formulating a plan for the replacement of these apparatus. It currently takes more than two years to complete the construction of a new apparatus. This is a trend that has no end in sight.

I am requesting that village begin to develop a long term replacement schedule for the apparatus. I would also invite the members of the village council to come to the fire station to view and inspect the apparatus on a yearly basis so that there can be a better understanding of the needs of the department.

Rescue 63

Manufactured by Summit Fire Apparatus

Placed into service on September 24, 1993

Age as of Januray 1, 2023
29.25 Years

Truck 64

2004 Ford F-250

Originally purcahsed by the county as part of a FEMA Grant for Hazmat Response. This truck's primary assignment is to tow the Hazmat Decon Trailer.

Place into Service April 10, 2004

Age as of Januray 1, 2023
18.65 Years

Montpelier Fire Department Apparatus

Tanker 65

Manufactured by Smeal Fire Apparatus

Placed into service on March 19, 2009

Age as of Januray 1, 2023
13.75 Years

Truck 66

1993 Ford F-250

Previously, this vehicle was the Street Supervisor's vehicle before being assigned to the fire department.

Placed into serive on May 1 , 1999

Age as of Januray 1, 2023
23.50 Years (30 Years, vehicle age)

Engine 67

Manufactured by Smeal Fire Apparatus

Placed into service on October 21, 1999

Age as of Januray 1, 2023
23.25 Years

Montpelier Fire Department Apparatus

Ladder 68

Manufactured by Smeal Fire Apparatus

Placed into service on August 8, 1995

Age as of Januray 1, 2023
27.35 Years

Engine 69

Manufactured by HME Ahrens Fox Fire Apparatus

Placed into service on July 11, 2019

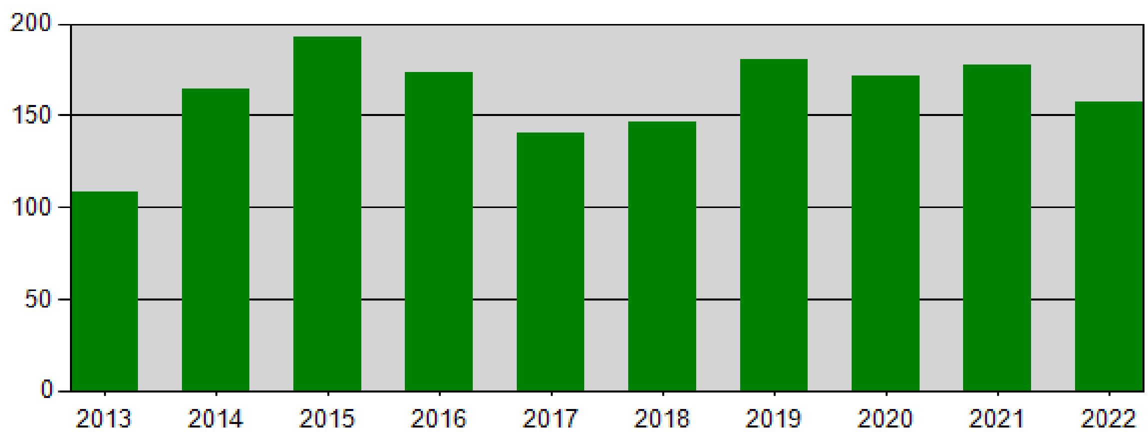
Age as of Januray 1, 2023
3.5 Years

Montpelier Fire Department

Montpelier, OH

Total Number of Calls (2013-2022)

The Montpelier Fire Department Responded to a total of 158 Calls during 2022. This is a 11.2% decrease in call volume versus 2021. The average number of calls in a year for the years 2013 to 2022 is 162.



YEAR	INCIDENTS
2013	108
2014	165
2015	193
2016	174
2017	140
2018	146
2019	181
2020	172
2021	178
2022	158

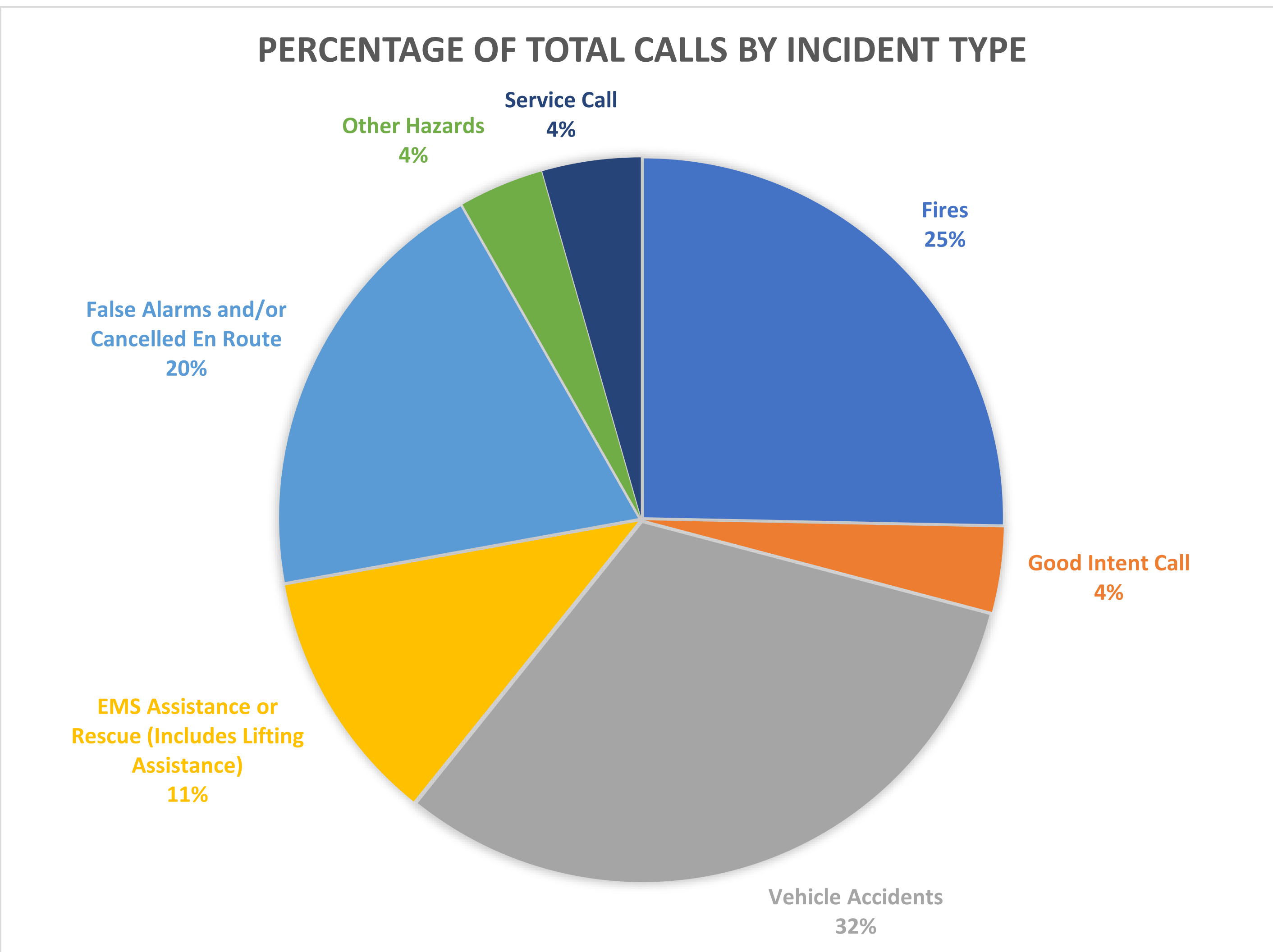
Montpelier Fire Department

Montpelier, OH

Incident Count and Percentage of Total Calls by Type for the year 2022

Of the 158 Total Calls for 2022, 25% were classified as fires. The chart below shows the percentage of calls of general type for the year 2022.

INCIDENT TYPE	# INCIDENTS	% of Total
Fires	40	25%
Good Intent Call	6	4%
Vehicle Accidents	50	32%
EMS Assistance or Rescue (Includes Lifting Assistance)	18	11%
False Alarms and/or Cancelled En Route	31	20%
Other Hazards	6	4%
Service Call	7	4%
Total	**158**	100%



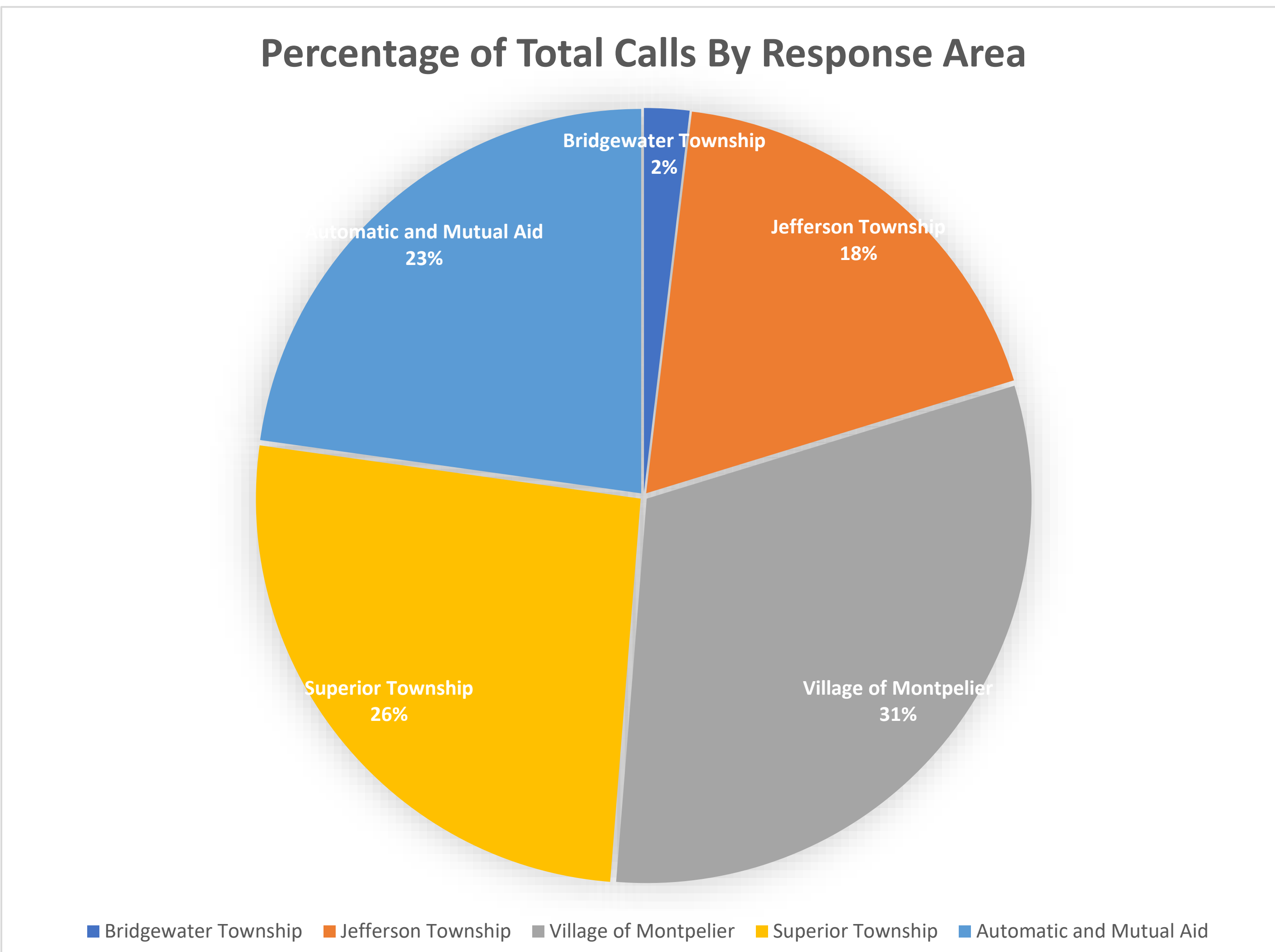
Montpelier Fire Department

Montpelier, OH

Incident Count and Percentage of Total Calls by Response Area for the year 2022

There were a total of 49 calls within the Village of Montpelier for 2022. This is a 26% decrese in call volume compared to 2021.

Response Area	# Incidents	% of Total
Bridgewater Township	3	2%
Jefferson Township	29	18%
Village of Montpelier	49	31%
Superior Township	41	26%
Automatic and Mutual Aid	36	23%
Total	**158**	100%



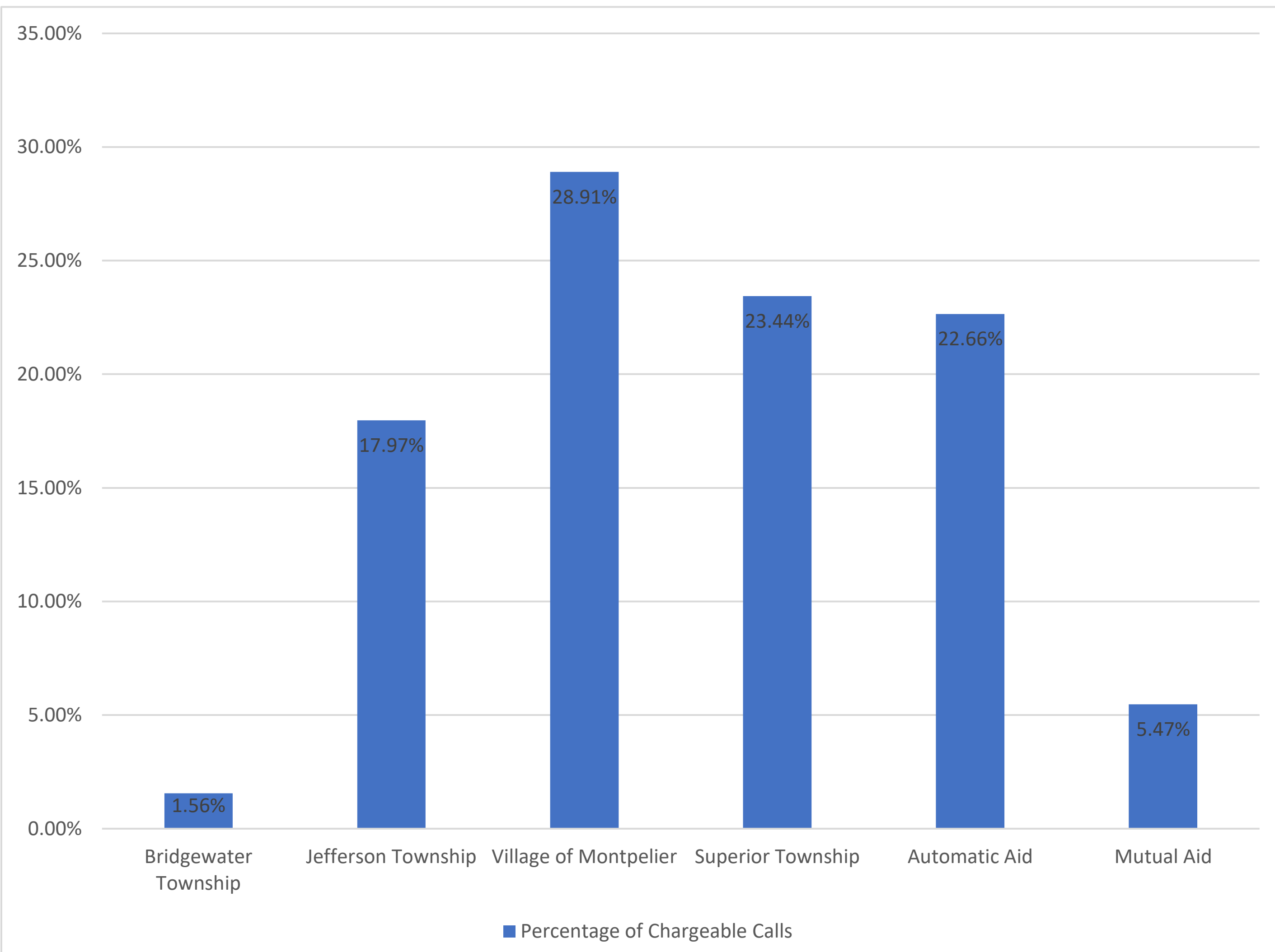
Montpelier Fire Department

Montpelier, OH

Incident Count and Percentage of Total Calls by Response Area for the year 2022 For the Contract Formula

This is a count and percentage of the ***chargeable calls*** for each response area of the Montpelier Fire Department for the purpose of deriving the fire contracts.

Response Area	# Incidents	% of Total
Bridgewater Township	2	1.56%
Jefferson Township	23	17.97%
Village of Montpelier	37	28.91%
Superior Township	30	23.44%
Automatic Aid	29	22.66%
Mutual Aid	7	5.47%
Total	**128**	100.00%



Montpelier Fire Department

Montpelier, OH

Incident Count by Type for the year 2022

Detaile Decription and Number of Calls by Type		
Incident Type	**# Incidents**	**% of Total**
463 - Vehicle accident, general cleanup	45	28.48%
111 - Building fire	24	15.19%
611 - Dispatched & cancelled en route	17	10.76%
554 - Assist invalid	15	9.49%
745 - Alarm system activation, no fire - unintentional	6	3.80%
352 - Extrication of victim(s) from vehicle	5	3.16%
131 - Passenger vehicle fire	3	1.90%
311 - Medical assist, assist EMS crew	3	1.90%
735 - Alarm system sounded due to malfunction	3	1.90%
743 - Smoke detector activation, no fire - unintentional	3	1.90%
113 - Cooking fire, confined to container	2	1.27%
132 - Road freight or transport vehicle fire	2	1.27%
138 - Off-road vehicle or heavy equipment fire	2	1.27%
142 - Brush or brush-and-grass mixture fire	2	1.27%
143 - Grass fire	2	1.27%
561 - Unauthorized burning	2	1.27%
622 - No incident found on arrival at dispatch address	2	1.27%
733 - Smoke detector activation due to malfunction	2	1.27%
741 - Sprinkler activation, no fire - unintentional	2	1.27%
114 - Chimney or flue fire, confined to chimney or flue	1	0.63%
141 - Forest, woods or wildland fire	1	0.63%
162 - Outside equipment fire	1	0.63%
413 - Oil or other combustible liquid spill	1	0.63%
421 - Chemical hazard (no spill or leak)	1	0.63%
422 - Chemical spill or leak	1	0.63%
424 - Carbon monoxide incident	1	0.63%
444 - Power line down	1	0.63%
445 - Arcing, shorted electrical equipment	1	0.63%
621 - Wrong location	1	0.63%
631 - Authorized controlled burning	1	0.63%
651 - Smoke scare, odor of smoke	1	0.63%
652 - Steam, vapor, fog or dust thought to be smoke	1	0.63%
671 - HazMat release investigation w/no HazMat	1	0.63%
700 - False alarm or false call, other	1	0.63%
742 - Extinguishing system activation	1	0.63%
Total Incidents	**158**	**100.00%**

Montpelier Fire Department

Montpelier, OH

Total Incidents by Township and Village for the year 2022

		# INCIDENTS
Bridgewater Township Charged Calls		
463 - Vehicle accident, general cleanup		2

Bridgewater Township Special Rate Calls		
463 - Vehicle accident, general cleanup		1

Total Calls For Bridgewater Township	**3**

Montpelier Fire Department

Montpelier, OH

Total Incidents by Township and Village for the year 2022

		# INCIDENTS
Jefferson Township Charged Calls		
111 - Building fire		1
132 - Road freight or transport vehicle fire		2
141 - Forest, woods or wildland fire		1
142 - Brush or brush-and-grass mixture fire		1
162 - Outside equipment fire		1
311 - Medical assist, assist EMS crew		1
352 - Extrication of victim(s) from vehicle		3
463 - Vehicle accident, general cleanup		10
743 - Smoke detector activation, no fire - unintentional		2
745 - Alarm system activation, no fire - unintentional		1
	Total	**23**

Jefferson Township Special Rate Calls		
463 - Vehicle accident, general cleanup		3
611 - Dispatched & cancelled en route		1
622 - No incident found on arrival at dispatch address		1
700 - False alarm or false call, other		1
	Total	**6**

Total Calls For Jefferson Township	**29**

Montpelier Fire Department

Montpelier, OH

Total Incidents by Township and Village for the year 2022

		# INCIDENTS
Montpelier Charged Calls		
111 - Building fire		1
113 - Cooking fire, confined to container		2
131 - Passenger vehicle fire		2
138 - Off-road vehicle or heavy equipment fire		1
311 - Medical assist, assist EMS crew		2
352 - Extrication of victim(s) from vehicle		1
444 - Power line down		1
463 - Vehicle accident, general cleanup		8
561 - Unauthorized burning		1
611 - Dispatched & cancelled en route		2
621 - Wrong location		1
631 - Authorized controlled burning		1
652 - Steam, vapor, fog or dust thought to be smoke		1
671 - HazMat release investigation w/no HazMat		1
733 - Smoke detector activation due to malfunction		2
735 - Alarm system sounded due to malfunction		3
741 - Sprinkler activation, no fire - unintentional		2
742 - Extinguishing system activation		1
743 - Smoke detector activation, no fire - unintentional		1
745 - Alarm system activation, no fire - unintentional		3
	Total	**37**

Montpelier Non Charged Calls		
413 - Oil or other combustible liquid spill		1
445 - Arcing, shorted electrical equipment		1
554 - Lifing Assistance		10
	Total	**12**

Total Calls For Montpelier	**49**

Montpelier Fire Department

Montpelier, OH

Total Incidents by Township and Village for the year 2022

		# INCIDENTS
Superior Township Charged Calls		
111 - Building fire		2
138 - Off-road vehicle or heavy equipment fire		1
142 - Brush or brush-and-grass mixture fire		1
143 - Grass fire		2
352 - Extrication of victim(s) from vehicle		1
424 - Carbon monoxide incident		1
463 - Vehicle accident, general cleanup		18
561 - Unauthorized burning		1
651 - Smoke scare, odor of smoke		1
745 - Alarm system activation, no fire - unintentional		2
	Total	**30**

Superior Township Non Charged Calls		
554 - Lifting Assistance		5
	Total	**5**

Superior Township Special Rate Calls		
611 - Dispatched & cancelled en route		5
622 - No incident found on arrival at dispatch address		1
	Total	**6**

Total Calls For Superior Township	**41**

Montpelier Fire Department

Montpelier, OH

Total Incidents by Township and Village for the year 2022

		# INCIDENTS
Automatic Aid Calls		
111 - Building fire		20
114 - Chimney or flue fire, confined to chimney or flue		1
611 - Dispatched & cancelled en route		8
	Total	**29**

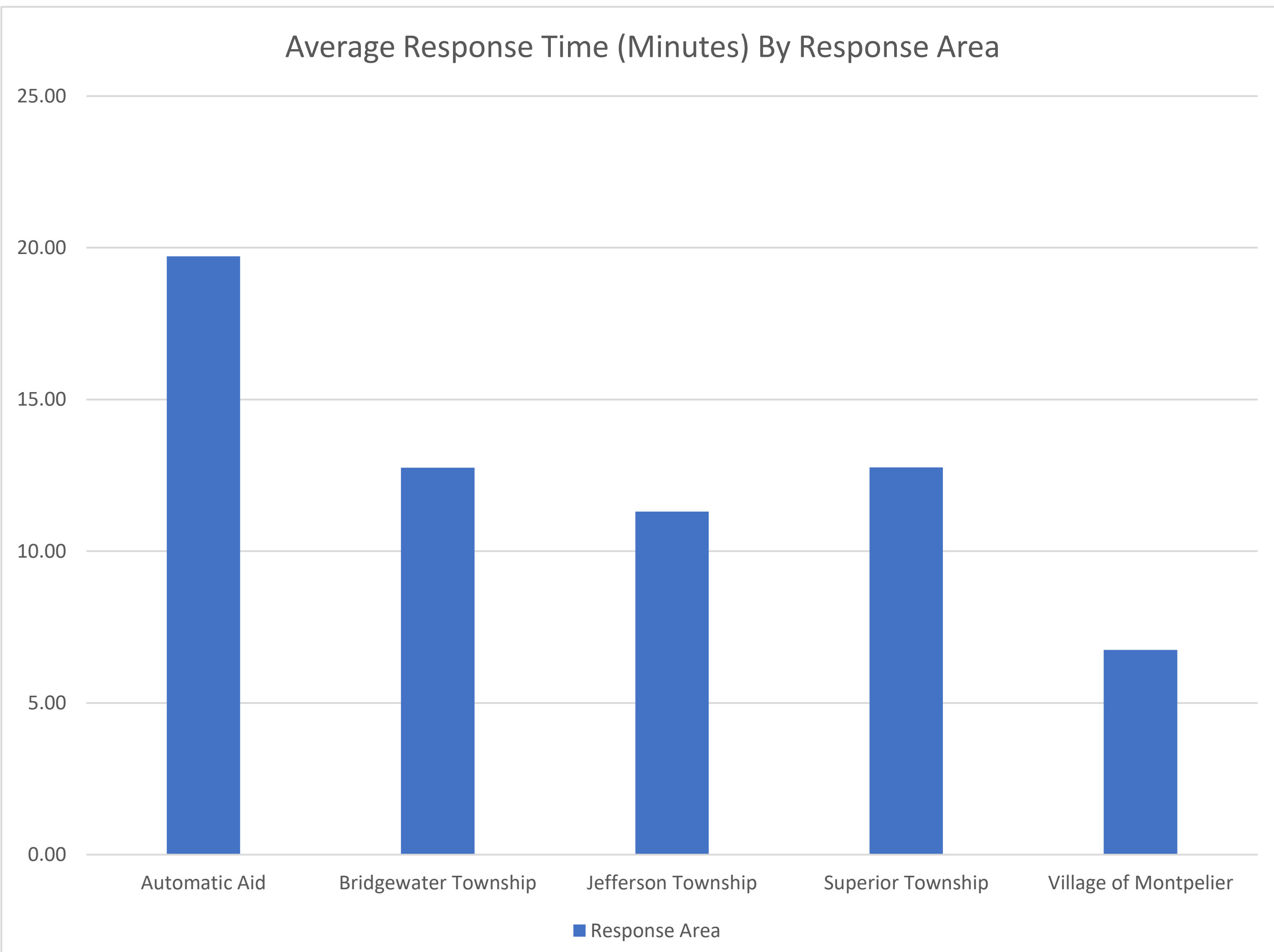
Mutual Aid Calls		
131 - Passenger vehicle fire		1
421 - Chemical hazard (no spill or leak)		1
422 - Chemical spill or leak		1
463 - Vehicle accident, general cleanup		3
611 - Dispatched & cancelled en route		1
	Total	**7**

Montpelier Fire Department

Montpelier, OH

Average Response Time (First Unit on Scene) by Response Area for the year 2022

Response Area	Average Response Time (Minutes)
Automatic Aid	19.72
Bridgewater Township	12.75
Jefferson Township	11.31
Superior Township	12.76
Village of Montpelier	6.75

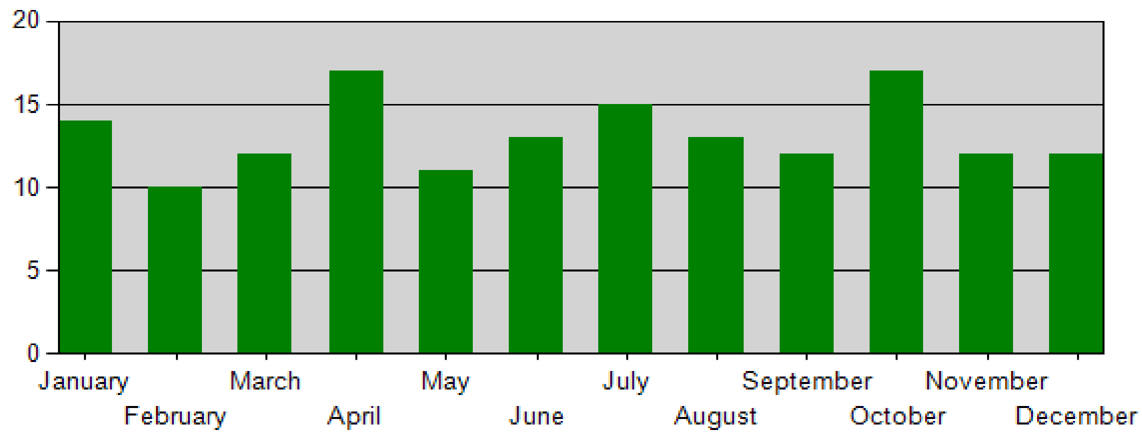


Montpelier Fire Department

Montpelier, OH

Number of Calls per Month for the year 2022

For the year 2022, the Montpelier Fire Department averaged 13 calls per month.

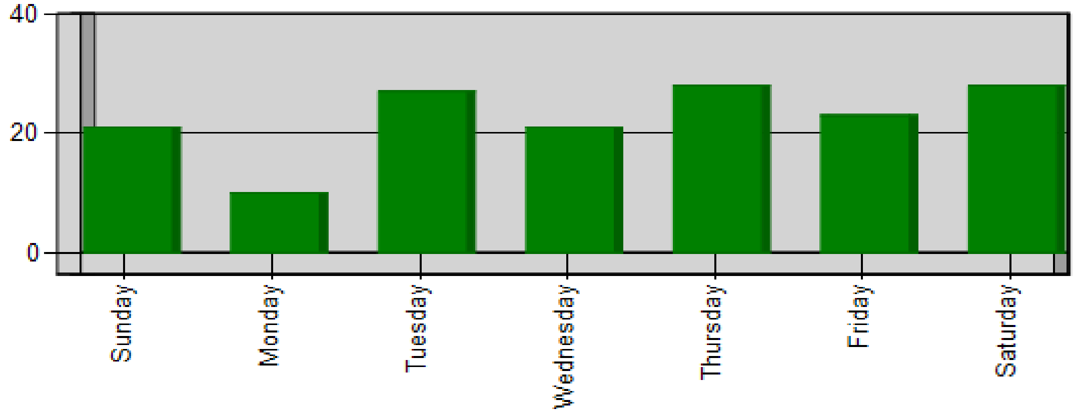


MONTH	INCIDENTS
January	14
February	10
March	12
April	17
May	11
June	13
July	15
August	13
September	12
October	17
November	12
December	12

Montpelier Fire Department

Montpelier, OH

Number of Calls by Individual Day for the year 2022



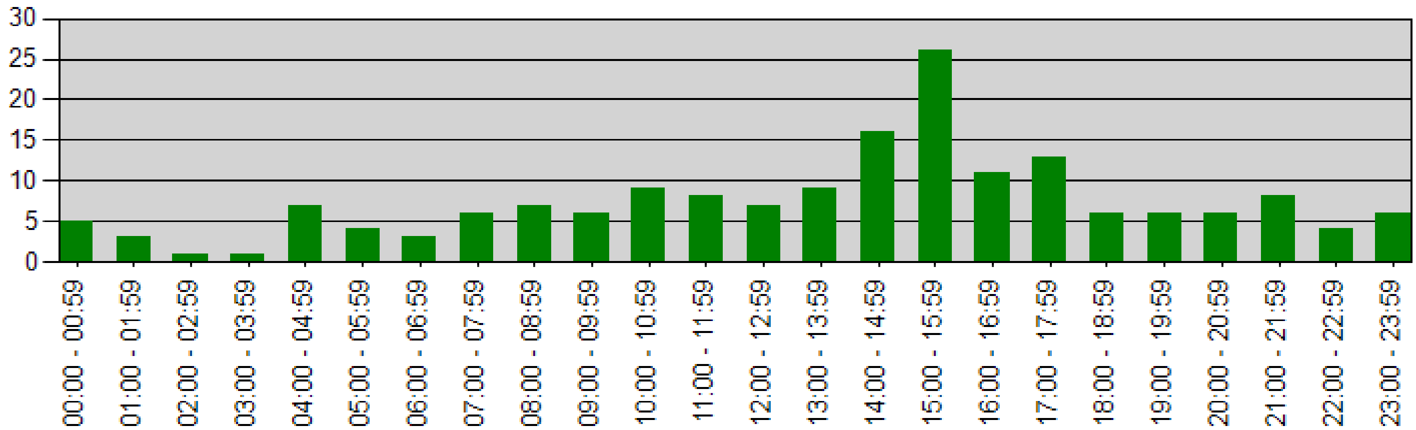
DAY OF THE WEEK	# INCIDENTS
Sunday	21
Monday	10
Tuesday	27
Wednesday	21
Thursday	28
Friday	23
Saturday	28
TOTAL	**158**

Montpelier Fire Department

Montpelier, OH

Number of Incidents for each hour of the day for the year 2022

Below is a chart of the number of calls for the indivdual hours of each day. As you can see, the busisest times for the Montpelier Fire Department are between the Hours of 2:00 pm and 5:00 pm.



Hour	# of Calls	Avg # Responding
00:00 - 00:59	2	6
01:00 - 01:59	5	6
02:00 - 02:59	2	3
03:00 - 03:59	2	8
04:00 - 04:59	6	6
05:00 - 05:59	1	6
06:00 - 06:59	5	5
07:00 - 07:59	7	4
08:00 - 08:59	4	3
09:00 - 09:59	8	4
10:00 - 10:59	7	5
11:00 - 11:59	3	5
12:00 - 12:59	6	5
13:00 - 13:59	7	5
14:00 - 14:59	12	4
15:00 - 15:59	11	4
16:00 - 16:59	16	6
17:00 - 17:59	4	8
18:00 - 18:59	16	5
19:00 - 19:59	8	6
20:00 - 20:59	10	7
21:00 - 21:59	8	8
22:00 - 22:59	4	7
23:00 - 23:59	4	6

Appartaus Usage for Year 2022

	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	**Totals**
R- 63													
Mileage	7.00	10.00	42.50	44.00	48.00	0.00	28.00	28.00	17.00	22.00	93.00	58.00	**397.50**
Fuel (gal.)	0.00	0.00	0.00	10.21	0.00	0.00	15.01	0.00	15.00	0.00	13.11	12.34	**65.67**
Cost	$0.00	$0.00	$0.00	$50.00	$0.00	$0.00	$90.45	$0.00	$77.00	$0.00	$71.31	$60.25	**$349.01**
T- 64													
Mileage	30.00	87.00	0.00	55.00	4.00	42.00	10.00	21.00	25.00	91.00	23.00	36.00	**424.00**
Fuel (gal.)	0.00	22.85	0.00	8.48	0.00	19.44	0.00	0.00	7.74	21.29	0.00	0.00	**79.80**
Cost	$0.00	$82.52	$0.00	$34.35	$0.00	$98.19	$0.00	$0.00	$27.00	$77.55	$0.00	$0.00	**$319.61**
T- 65													
Mileage	99.00	30.00	43.00	108.00	4.00	21.00	12.00	46.00	48.00	41.00	54.00	31.00	**537.00**
Fuel (gal.)	20.69	17.67	0.00	17.80	20.20	0.00	13.78	18.19	14.37	13.25	11.03	0.00	**146.98**
Cost	$73.00	$69.44	$0.00	$86.33	$105.24	$0.00	$82.01	$100.06	$74.01	$72.37	$60.00	$0.00	**$722.46**
T- 66													
Mileage	0.00	8.00	0.00	11.00	0.00	105.00	90.00	0.00	0.00	19.00	11.00	1.00	**245.00**
Fuel (gal.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.55	0.00	7.69	0.00	0.00	**16.24**
Cost	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$31.65	$0.00	$28.44	$0.00	$0.00	**$60.09**
E- 67													
Mileage	0.00	8.00	0.00	16.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**54.00**
Fuel (gal.)	0.00	10.29	0.00	11.96	0.00	0.00	0.00	0.00	20.23	16.54	12.47	21.52	**93.01**
Cost	$0.00	$36.84	$0.00	$58.01	$0.00	$0.00	$0.00	$0.00	$104.16	$90.26	$67.22	$105.00	**$461.49**
L- 68													
Mileage	54.50	0.00	3.00	0.00	1.00	32.00	97.00	103.00	85.00	13.00	41.00	54.00	**483.50**
Fuel (gal.)	0.00	9.63	0.00	0.00	0.00	12.57	8.53	28.59	10.97	8.66	9.29	11.73	**99.97**
Cost	$0.00	$34.00	$0.00	$0.00	$0.00	$74.79	$49.90	$156.42	$56.50	$45.03	$50.07	$57.25	**$523.96**

Appartaus Usage for Year 2022

	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	**Totals**
E- 69													
Mileage	146.00	160.00	144.00	172.00	115.00	159.00	142.00	94.00	146.00	172.00	116.00	60.00	**1626.00**
Fuel (gal.)	43.30	37.27	27.43	56.54	15.39	20.29	28.77	36.52	31.62	50.12	17.45	15.79	**380.49**
Cost	$152.88	$139.80	$133.00	$275.59	$80.97	$120.70	$172.65	$206.99	$163.46	$264.99	$94.94	$80.19	**$1,886.16**
Monthly Mileage	336.50	303.00	232.50	406.00	202.00	359.00	379.00	292.00	321.00	358.00	338.00	240.00	
Monthly Fuel (gal.)	63.99	97.71	27.43	104.99	35.59	52.30	66.09	91.85	99.93	117.55	63.35	61.38	
Monthly Cost	$225.88	$362.60	$133.00	$504.28	$186.21	$293.68	$395.01	$495.12	$502.13	$578.64	$343.54	$302.69	

Total Fleet Milage =	3767.00
Total Fuel Usage (Gallons)=	882.16
Total Fuel Cost =	$4,322.78

Montpelier Fire Department
"In Service" Training Hours for the year 2022
Minimum of 25 hours required per year

	January Hours	February Hours	March Hours	April Hours	May Hours	June Hours	July Hours	August Hours	September Hours	October Hours	November Hours	December Hours	Total Hours
Bell, Corey	2	2	4	8	4	4	4	6	4	4	0	0	**42**
Bowman, Dave	6	4	4	4	8	6	4	4	4	8	4	2	**58**
Bowman, David											2	6	8
Brink, Samantha	2	4	4	0	2	2	2	2	2	2	2	2	**26**
Brink, Scott	4	6	8	0	2	2	2	6	6	8	6	2	**52**
Brown, Mark	6	2	6	12	6	4	4	4	6	4	4	2	**60**
Deck, Robert	4	6	2	4	4	4	2	2	6	6	4	4	**48**
Dewire, Cole	4	0	2	4	4	2	2	2	2	2	2	0	**26**
Fritsch, Brian	4	10	10	14	10	6	6	8	6	10	8	6	**98**
Gearig, Jeffery	2	4	8	10	8	2	2	4	0	0	0	0	**40**
Helms, Adam	0	0	0	0	0	0	0	0	0	0	0	6	**6**
Hendricks, Lauren	0	2	0	2	0	0	4	2	0	2	2	2	**16**
Konoff, Donovan	0	2	6	4	0	2	2	4	2	0	0	0	**22**
Lyons, Chad	4	2	4	0	0	0	0	0	0	0	2	0	**12**
Michael, Tyler	6	8	8	12	8	8	6	8	6	8	6	6	**90**
Moore, Nicholas	6	8	10	12	10	4	6	8	6	12	6	4	**92**
Moore, Steve	4	6	4	10	6	4	4	4	6	4	4	4	**60**
Mosier, Jarrod	4	4	4	6	6	4	0	2	0	2	4	2	**38**
Sanders, Josef	6	6	6	10	8	6	6	8	6	10	6	6	**84**
Sanders, Tanner	6	2	8	12	10	6	6	8	6	10	6	6	**86**
Sanders, Tim	6	2	6	10	10	8	4	6	6	10	6	6	**80**
Short, Drew											2	2	4
Smith, Eric	4	6	6	2	6	4	6	6	6	4	2	2	**54**
Smith, Matthew	6	6	8	10	4	4	4	8	6	4	4	6	**70**
VonAlt, William	6	4	10	10	8	4	4	0	6	8	6	6	**72**
Weirich, Mike	6	4	8	12	8	6	6	6	4	8	6	6	**80**
West, Trever	0	0	0	0	0	0	0	0	0	0	0	0	**0**
Zuver, Beau	4	6	6	0	0	0	2	2	0	2	2	0	**24**

VILLAGE OF MONTPELIER
2022 ANNUAL REPORT

OCBOA STATEMENTS

Attached you will find a true and correct copy of the 2022 Village of Montpelier's OCBOA report.

Nicole M Uribes 1/30/23

Nicole M Uribes date
Director of Finance
Village of Montpelier

MONTPELIER, VILLAGE OF

STATEMENT OF NET POSITION - CASH BASIS
December 31, 2022

	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in Pooled Cash and Cash Equivalents	$ 8,443,804	$9,508,520	$ 17,952,324
Net Position			
Restricted for:			
Park and Recreation Projects	989,446		
Capital projects	1,934,746		1,934,746
Debt Service		0	-
Other purposes	893,859	138,221	1,032,080
Unrestricted	4,625,753	9,370,299	13,996,052
Total Net Position	8,443,804	9,508,520	17,952,324

See accompanying notes to the financial statements

MONTPELIER,VILLAGE OF

STATEMENT OF ACTIVITIES - CASH BASIS
AS OF12/31/2022

		Program Cash Receipts	
	Cash Disbursements	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Governmental activities:				
General government:				
Security of Persons & Property	$1,073,604	$ 216,910	$ 2,058	$ -
Public Health Services	$ 13,411	-	-	-
Leisure Time Activities	$ 377,159	44,417	65,996	-
Communtiy Environment	$ -	-	-	-
Basic Utility Services	$ 193,001	112,104	-	24,213
Transportation	$ 604,468	2,837	254,520	1,127
General Government	$ 464,079	60,960	207,162	-
Capital Outlay	$ 750,527	-		279,174
Debt Service				
Principal	$ 452,972	-	-	-
Interest	$ 16,001	-	-	-
Total governmental activities	3,945,222	437,228	529,736	304,514
Business-type activities:				
Water	1,177,193	1,251,825	-	-
Light.	6,010,851	6,533,065	-	-
Sewer.	766,454	931,687		
Other enterprise funds.	88,510	121,030		
Total business-type activities	8,043,008	8,837,607	-	-
Totals	$ 11,988,230	$ 9,274,835	$ 529,736	$ 304,514

General Cash Receipts and Transfers:

Property taxes levied for:

General purposes. . . . .

Police Pension . . . .

Local taxes . . . .

Other Taxes. . . . .

Grants and entitlements not restricted to specific programs . . . .

Proceeds from the Sale of Notes . . . .

Investment receipts. . . . .

Intergovernmental Revenue

Insurance Proceeds

Sale of Fixed Assets...

Miscellaneous . . . .

Total general cash receipts. . . . .

Advances. . . . .

Transfers . . . .

Total general cash receipts and transfers . . . .

Change in net cash assets . . . .

Net cash assets at beginning of year (restated) . . . .

Net cash assets at end of year . . . .

See accompanying notes to the financial statements

Net (Cash Disbursements) Cash Receipts and Changes in Net Cash Assets

Governmental Activities	Business-type Activities	Total
$ (854,636)	$ -	$ (854,636)
(13,411)	-	(13,411)
(266,746)	-	(266,746)
-	-	-
(56,684)	-	(56,684)
(345,984)	-	(345,984)
(195,957)	-	(195,957)
(471,353)	-	(471,353)
-	-	-
(452,972)		(452,972)
(16,001)	-	(16,001)
(2,673,744)	-	(2,673,744)
-	74,632	74,632
-	522,214	522,214
	165,233	165,233
	32,520	32,520
-	794,599	794,599
$ (2,673,744)	$ 794,599	$ (1,879,145)
144,826	-	144,826
14,983	-	14,983
2,503,616		2,503,616
244,501	14,619	259,120
205,028	0	205,028
200,000	0	200,000
231,269	-	231,269
		-
		-
1,400		1,400
38,102	75,607	113,709
3,583,725	90,226	3,673,951
-	-	-
18,237	(18,237)	-
		-
3,601,962	71,989	3,673,951
928,218	866,588	1,794,806
7,515,586	8,641,932	16,157,518
$ 8,443,804	$ 9,508,520	$ 17,952,324

VILLAGE OF MONTPELIER
WILLIAMS COUNTY, OHIO

STATEMENT OF CASH BASIS ASSETS AND FUND CASH BALANCES
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General	Parks & Recreation Fund	Tax Capital Improvement	Sewer Capital Improvement	Other Governmental Funds	Total Governmental Funds
Cash assets:						
Equity in pooled cash and cash equivalents	$ 3,508,423	$ 989,446	$ 1,117,330	$ 1,203,534	$ 1,625,071	$ 8,443,804
Fund cash balances:						
Restricted	-	989,446	-	1,203,534	1,625,071	3,818,051
Committed	121,083		1,117,330	-		1,238,413
Assigned	-		-	-	-	-
Unassigned (deficit)	3,387,340		-	-	-	3,387,340
	-					-
Total Fund Balances	$ 3,508,423	$ 989,446	$ 1,117,330	$ 1,203,534	$ 1,625,071	$ 8,443,804

Village of Montpelier , Williams County

Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis

Governmental Funds

as of 12/31/2022

	General	Park & Recreation Fund	Tax Cap Imp Fund	Sewer Cap Imp Fund	Other Governmental Funds	Total Governmental Funds
Receipts						
Municipal Income Taxes	1,017,097	469,427	547,665	469,427	-	$2,503,616
Property and Other Local Taxes	378,915	0	-	-	25,395	404,310
Special Assessments	0	0	1,127	-	-	1,127
Charges for Services	286,386	40,514	-	-	0	326,900
Fines, Licenses and Permits	88,766	0	279,174		576	368,516
Intergovernmental	205,028	64,956		-	480,639	750,623
Interest	231,269	0	-	-	7,314	238,583
Miscellaneous	37,603	5,175	13,986	300	3,064	60,128
Total Receipts	2,245,064	580,072	841,952	469,727	516,988	4,653,803
Disbursements						
Current:						
General Government	437,506	0	26,249	0	324	464,079
Security of Persons and Property	970,126	0	16,548	0	86,930	1,073,604
Public Health Services	13,411	0	0	0	0	13,411
Leisure Time Activities	0	377,159	0	0	0	377,159
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	193,001	193,001
Transportation	350,691	0	4,830	0	248,947	604,468
Capital Outlay	79,224	89,116	581,820	367	0	750,527
Debt Service:	0	0	0	0	0	0
Principal Retirement	0	250,000	0	202,972	0	452,972
Interest and Fiscal Charges	0	4,688	0	11,313	0	16,001
Total Disbursements	1,850,958	720,963	629,447	214,652	529,202	3,945,222
Excess of Receipts Over (Under) Disbursements	394,106	(140,891)	212,505	255,075	(12,214)	708,581
Other Financing Sources (Uses)						
Notes & Loans Issued	0	200,000	0	0	0	200,000
Sale of Capital Assets	0		1,400	0		1,400
Transfers In	28,828			0	75,000	103,828
Advances In	0		0	0	900,000	900,000
Transfers Out	(84,011)	0		0	(1,580)	(85,591)
Advances Out	(600,000)		0	(300,000)	0	(900,000)
Other Financing Sources			0	0		0
Other Financing Uses				0		0
Total Other Financing Sources (Uses)	(655,183)	200,000	1,400	(300,000)	973,420	219,637
Net Change in Fund Balances	(261,077)	59,109	213,905	(44,925)	961,206	928,218
Fund Balances Beginning of Year	3,769,500	930,337	903,425	1,248,459	663,865	7,515,586
Fund Balances End of Year	$3,508,423	$989,446	$1,117,330	$1,203,534	$1,625,071	$8,443,804

See accompanying notes to the basic financial statements

Village of Montpelier , Williams County

Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual -Budget Basis
General Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			(Optional) Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Municipal Income Taxes	$772,000	$1,002,000	1,017,097	$15,097
Property and Other Local Taxes	365,050	384,850	378,915	(5,935)
Special Assessments	0	0	0	0
Charges for Services	277,120	281,632	286,386	4,754
Fines, Licenses and Permits	68,200	81,300	88,766	7,466
Intergovernmental	161,025	198,549	205,028	6,479
Interest	156,000	225,000	229,329	4,329
Miscellaneous	16,600	31,500	37,603	6,103
Total receipts	1,815,995	2,204,831	2,243,124	38,293
Disbursements				
Current:				
General Government	525,690	565,039	437,506	127,533
Security of Persons and Property	1,073,790	1,097,586	970,126	127,460
Public Health Services	16,410	16,410	13,411	2,999
Leisure Time Activities			0	0
Community Environment			0	0
Basic Utility Services	0	0	0	0
Transportation	405,100	415,209	350,691	64,518
Capital Outlay	64,596	168,314	79,224	89,090
Debt Service:			0	0
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Disbursements	2,085,586	2,262,558	1,850,958	411,600
Excess of Receipts Over (Under) Disbursements	(269,591)	(57,727)	392,166	449,893
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Notes Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(84,013)	(84,013)	(84,011)	2
Advances In	0	0	0	0
Advances Out	0	(600,000)	(600,000)	0
Other Financing Sources	0			0
OtherFinancing Uses				0
Total Other Financing Sources (Uses)	(84,013)	(684,013)	(684,011)	2
Net Change in Fund Balance	(353,604)	(741,740)	(291,845)	449,895
Fund Balance Beginning of Year	3,679,185	3,679,185	3,679,185	
Prior Year Encumbrances Appropriated				0
Fund Balance End of Year	$3,325,581	$2,937,445	$3,387,340	$449,895

See accompanying notes to the basic financial statements

Village of Motntpelier , Williams County

Statement of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual -Budget Basis
Park and Recreation Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			(Optional) Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Receipts				
Municipal Income Taxes	355,000	462,000	469,427	$7,427
Property and Other Local Taxes			-	$0
Special Assessments	0	0	-	$0
Charges for Services	31,500	41,049	40,514	($535)
Fines, Licenses and Permits			-	$0
Intergovernmental	0	64,955	64,956	$1
Interest			-	$0
Miscellaneous	1,280	4,580	5,175	$595
Other	0	0	0	$0
Total receipts	387,780	572,584	580,072	7,488
Disbursements				
Current:				
General Government			0	0
Security of Persons and Property			0	0
Public Health Services			0	0
Leisure Time Activities	482,645	484,525	377,159	107,366
Community Environment			0	0
Basic Utility Services			0	0
Transportation			0	0
Capital Outlay	45,000	89,557	89,116	441
Debt Service:			0	0
Principal Retirement	250,000	250,000	250,000	0
Interest and Fiscal Charges	8,500	8,500	4,688	3,812
Total Disbursements	786,145	832,582	720,963	111,619
Excess of Receipts Over (Under) Disbursements	(398,365)	(259,998)	(140,891)	(104,131)
Other Financing Sources (Uses)				
Sale of Capital Assets		0	0	0
Notes Issued	200,000	200,000	200,000	0
Premium on Note Issue				0
Discount on Note Issue				0
Transfers In				0
Transfers Out	0	0	0	0
Advances In		0	0	0
Advances Out	0	0	0	0
Other Financing Sources				0
OtherFinancing Uses				0
Total Other Financing Sources (Uses)	200,000	200,000	200,000	0
Net Change in Fund Balance	(198,365)	(59,998)	59,109	
Fund Balance Beginning of Year	930,337	930,337	930,337	0
Prior Year Encumbrances Appropriated				0
Fund Balance End of Year	$731,972	$870,339	$989,446	$0

See accompanying notes to the basic financial statements

Village of Montpelier , Williams County

Statement of Fund Net Position - Cash Position

Proprietary Funds

December 31, 2022

	Business-Type Activities				
	Water Fund	Light Fund	Sewer Fund	Other Enterprise Funds	Total Enterprise Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	1,608,768	$5,888,706	$1,072,557	938,489	$9,508,520
Net Assets					
Restricted	0	0	0	138,221	138,221
Unrestricted	1,608,768	$5,888,706	$1,072,557	800,268	$9,370,299
Total Net Position	1,608,768	$5,888,706	$1,072,557	$938,489	$9,508,520

See accompanying notes to the basic financial statements

Village of Montpelier , Williams County

Statement of Cash Receipts,
Disbursements and Changes in Fund Net Position - Cash Basis
Proprietary Funds
For the Year Ended December 31, 2022

	Business-Type Activities				
	Water Fund	Light Fund	Sewer Fund	Other Enterprise Funds	Total Enterprise Funds
Operating Receipts					
Charges for Services	1,251,825	6,533,065	931,687	121,030	8,837,607
Other Operating Receipts	11,041	51,945	12,425	196	75,607
Total Operating Receipts	1,262,866	6,585,010	944,112	121,226	8,913,214
Operating Disbursements					
Personal Services	404,652	623,855	376,501	66,158	1,471,166
Travel & Transportation	3,456	18,359	3,343	0	25,158
Contractual Services	51,285	4,849,946	156,020	22,352	5,079,603
Materials and Supplies	282,248	140,271	201,169	0	623,688
Total Operating Disbursements	741,641	5,632,431	737,033	88,510	7,199,615
Operating Income (Loss)	521,225	952,579	*207,079*	32,716	1,713,599
Other Financing Sources (Uses)					
Bonds Issued					0
Notes Issued	0		0	0	0
Debt Service	(391,069)	(180,372)	0	0	(571,441)
Sale of Capital Assets		0			0
Capital Outlay	(44,483)	(183,429)	(29,421)	0	(257,333)
Other Financing Sources					0
Property & Other Local Taxes		14,619			14,619
Intergovernmental			0	0	0
Insurance Proceeds					0
Interest				0	0
Other Financing Uses		(14,619)			(14,619)
Income (Loss) before Transfers and Advances	85,673	588,778	177,658	32,716	884,825
Transfers In				0	0
Transfers Out	(3,391)	(6,438)	(8,408)	0	(18,237)
Advances In		0			0
Advances Out	0				0
Change in Net Assets	82,282	582,340	169,250	32,716	866,588
Net Assets Beginning of Year	1,526,486	5,306,366	903,307	905,773	8,641,932
Net Assets End of Year	1,608,768	5,888,706	1,072,557	938,489	9,508,520

See accompanying notes to the basic financial statements

1. REPORTING ENTITY

The Village of Montpelier, Williams County, Ohio (the Village), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a six-member Council elected at large for four year terms. The Mayor is elected to a four-year term and has no vote.

The reporting entity is comprised of the primary government, component units and other organizations that were included to ensure that the financial statements are not misleading.

A. Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Village. The Village provides general government services, electric, water and sewer utilities, maintenance of Village streets and bridges, park operations, fire protection, and police services.

B. Component Units

Component units are legally separate organizations for which the Village is financially accountable. The Village is financially accountable for an organization if the Village appoints a voting majority of the organization's governing board and (1) the Village is able to significantly influence the programs or services performed or provided by the organization; or (2) the Village is legally entitled to or can otherwise access the organization's resources; the Village is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization; or the Village is obligated for the debt of the organization. Component units may also include organizations for which the Village authorizes the issuance of debt or the levying of taxes or determines the budget if there is also the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Village. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the Village, are accessible to the Village and are significant in amount to the Village. The Village has no component units.

C. Joint Ventures and Public Risk Pools

The Village participates in four joint venture organizations and a public entity risk pool. Notes 8, 12, 13, 14, and 15 to the financial statements provide additional information for these entities.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Village's accounting policies.

A. Basis of Presentation

The Village's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Village as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the Village that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of net position presents the cash balance of the governmental and business-type activities of the Village at year end. The statement of activities compares disbursements with program receipts for each program or function of the Village's governmental activities and business-type activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Village is responsible. Program receipts include charges paid by the recipient of the program's goods or services, grants and contributions restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants required to be used to support a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program or business-type activity is self-financing on a cash basis or draws from the general receipts of the Village.

Fund Financial Statements

During the year, the Village segregates transactions related to certain Village functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Village at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

Proprietary fund statements distinguish operating transactions from non-operating transactions. Operating receipts generally result from exchange transactions such as charges for services directly relating to the funds' principal services. Operating disbursements include costs of sales and services and administrative costs. The fund statements report all other receipts and disbursements as non-operating.

B. Fund Accounting

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

Governmental Funds

Governmental funds are those through which most governmental functions of the Village are financed. The following are the Village's major governmental funds:

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

Park and Recreation Fund – This fund receives a portion of the 1.6 percent Village income tax. This fund is to be used for the operation, maintenance, and improvement of the Village Parks.

Tax Capital Improvement Fund - This fund receives a portion of the 1.6 percent Village income tax. This fund is to be used for capital improvements within the Village.

Sewer Capital Improvement Fund - This fund receives a portion of the 1.6 percent Village income tax. This fund is to be used to improve the sewer system within the Village.

The other governmental funds of the Village account for and report grants and other resources, whose use is restricted to a particular purpose

Proprietary Funds

The Village classifies funds financed primarily from user charges for goods or services as proprietary. Proprietary funds are classified as enterprise funds.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the Village's major Enterprise funds:

Water Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Light Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Sewer Fund – This fund receives charges for services from residents to cover the cost of providing this utility.

Fiduciary Funds - Fiduciary Fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are used to account for assets held by the Village under a trust agreement for individuals, private organizations, or other governments and are not available to support the Village's own programs. The Village does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The Village's custodial funds account for overpayments of utility billings by individuals and income tax amounts collected at the Village and forwarded to its processor of the Municipal Income Tax System.

C. Basis of Accounting

The Village's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Village's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Village are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

D. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount Village Council may appropriate.

The appropriations ordinance is Village Council's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by Village Council. The legal level of control has been established by Village Council at the fund level with personal services and transfers separately appropriated in all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Village Clerk. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by Village Council.

The appropriations ordinance is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation ordinance for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Village Council during the year.

E. Cash and Investments

To improve cash management, cash received by the Village is pooled and invested. Individual fund integrity is maintained through Village records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or negative receipts (contra revenue), respectively.

During 2022, the Village invested in negotiable certificates of deposit and federal agency securities. Investments are reported at cost.

Interest earnings are allocated to Village funds according to state statutes, grant requirements, or debt-related restrictions. During fiscal year 2022, interest receipts were credited to the General Fund for $231,269 which includes $184,953 assigned from other funds.

F. Inventory and Prepaid Items

The Village reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

G. Capital Assets

Acquisitions of property, plant, and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

H. Interfund Receivables/Payables

The Village reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements. The Village made an advance of $600,000 from the General Fund to the WWIP – Grant Fund and $300,000 from the Sewer Tax Capital Fund to the WWIP – Grant Fund. Those advances will be paid back upon completion of the CSO 7 Project.

I. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's cash basis of accounting.

J. Employer Contributions to Cost-Sharing Pension Plans

The Village recognizes the disbursement for their employer contributions to cost-sharing pension plans when they are paid. As described in Notes 9 and 10, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

K. Long Term Obligations

The Village's cash basis financial statements do not report liabilities for bonds and other long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid.

L. Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes include resources restricted for road maintenance and improvements, police protection and utility customer deposits.

The Village's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

There are no amounts restricted by enabling legislation.

M. Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

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

Enabling legislation authorizes the Village to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the Village can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance or resolution, as both are equally binding) of Village Council. Those committed amounts cannot be used for any other purpose unless Village Council removes or changes the specified use by taking the same type of action (ordinance or resolution, as both are equally binding) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by Village Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Village for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute. State statute authorizes the Village Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

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

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

N. Internal Activity

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general receipts.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating receipts/disbursements in proprietary funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

3. BUDGETARY BASIS OF ACCOUNTING

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance –Budgetary Basis presented for the General and Parks and Recreation funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis are funds included with the General fund as part of the GASB 54 requirements are not included in the budgetary statement.

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the cash are as follows:

Net Change in Fund Balance	General Fund		Park and Recreation Fund	
Cash Basis (As Reported)	$	(261,077)	$	59,109
Perspective Difference:				
Activity of Funds Reclassified for				
Cash Reporting Purposes		(30,768)		
Budgetary Basis	$	(291,845)	$	59,109

4. DEPOSITS AND INVESTMENTS

State statutes classify monies held by the Village into three categories.

Active deposits are public monies determined to be necessary to meet current demands upon the Village treasury. Active monies must be maintained either as cash in the Village treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that Council has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Protection of the Village's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Interim monies held by the Village can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;

2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

3. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;

5. Bonds and other obligations of the State of Ohio, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;

6. The State Treasurer's investment pool (STAR Ohio);

7. Certain bankers' acceptances (for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed one hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and

8. Written repurchase agreements in the securities described in (1) or (2) provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the Village, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipts of confirmation of transfer from the custodian.

At year end, the Village had $1,950 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents".

Deposits

Custodial credit risk is the risk in the event of bank failure, the Village will not be able to recover deposits or collateral securities that are in possession of an outside party. At year end, $1,091.98 of the Village's bank balance of $6,292,993.76 was exposed to custodial credit risk because those deposits were uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Village's name.

The Village has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

Eligible securities pledged to the Village and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least one hundred five percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Investments

As of December 31, 2022, the Village had the following investments:

		Investment Maturities				
	Cost Value	< 12 months	13 to 24 months	25 to 36 months	37 to 48 months	49 to 60 months
US Treasuries	$ 2,154,927	$ 1,713,880	$ 441,047			
Federal Farm Credit Bank (FFCB)	$ 467,785			$ 250,113	$ 217,672	
Federal Home Loan Bank (FHLB)	2,755,999		$ 782,248	1,973,751		
Federal Home Loan Mortgage Company (FHLMC)	1,463,454		1,000,500	$ 462,954		
Negotiable Certificate of Deposit	4,753,529	2,674,490	1,334,787	744,252		
	$ 11,595,694	$ 4,388,370	$ 3,558,582	$ 3,431,070	$ 217,672	$ -

Interest Rate Risk Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rate rates subsequently increase. The Village's investment policy addresses interest rate risk by requiring that the Village's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments, thereby avoiding that need to sell securities on the open market prior to maturity, and by investing operating funds primarily in short-term investments.

Credit Risk FNMA and FHLMC securities carry the highest ratings by Moody's and Standard and Poor's (Aaa/AAA AA+). The Village has no investment policy dealing with investment credit risk beyond the requirements in state statutes.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. FMNA and FHLMC notes are exposed to custodial credit risk as they are uninsured, unregistered, and held by the counterparty's trust department or agent but not in the Village's name.

The Village's investment policy states that all security transactions entered into by the Village shall be conducted on a delivery-versus-payment basis. Securities will be held by a third party custodian designated by the Director of Finance and evidenced by safekeeping receipts.

Concentration of Credit Risk The Village places no limit on the amount it invests in any one issuer. The following investments represent five percent or more of total investments as of December 31, 2022:

Investment Issuer	Percentage of Investments
Negotiable Certificate of Deposits	40.87%
Federal Home Loan Mortgage Corporation Notes	12.58%
Federal Home Loan Bank	23.70%
US Treasuries	18.53%

5. PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the Village. Property tax revenue received during 2022 for real and public utility property taxes represents collections of 2021 taxes.

2022 real property taxes are levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all Village operations for the year ended December 31, 2022, was $3.20 per $1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2022 property tax receipts were based are as follows:

	Amount	Percent
Agriculture/Residential & Other Real Estate Property	$ 55,778,510	99%
Public Utility Personal Property	381,250	1%
Total	$ 56,159,760	100%
Tax rate per $1,000 of Assessed Valuation	$ 3.20	

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the Village. The County Auditor periodically remits to the Village its portion of the taxes collected.

6. INCOME TAXES

The Village levies a 1.6 percent income tax on substantially all income earned in the Village. In addition, Village residents employed in municipalities having an income tax less than 1.6 percent must pay the difference to the Village. Additional increases in the income tax rate require voter approval. Employers within the Village withhold income tax on employee compensation and remit at least quarterly and file an annual declaration.

The Village's income tax ordinance requires .55 percent of the income tax receipts to be used to finance capital improvements. As a result, this portion of the receipts is allocated to the Tax and Sewer Capital Improvement funds each year. The remaining income tax receipts are to be used to pay the cost of administering the tax, general fund operations, capital improvements, debt service, and other governmental functions when needed, as determined by Council. In 2022, the receipts were allocated to the general fund, park and recreation fund, tax capital improvement fund, and sewer capital improvement fund.

7. INTERFUND BALANCES AND TRANSFERS

Transfers

During 2022, the following transfers were made:

	Transfers In	Transfers Out
Governmental Activities:		
General	$28,828	$84,011
Other Governmental Funds:		
Police Pension Fund	75,000	
Street Fund		1,580
Business Type Activities		
Water		3,391
Light		6,438
Sewer		8,408
Storm Sewer		0
	$103,828	$103,828

The Village transferred cash from the General Fund to Police Pension Fund to fund future retirement payouts. The Village also transferred cash from multiple funds to the Compensated Absence Fund to stabilize the other funds from future payments of accumulated benefits. This fund is included in the General Fund for reporting purposes.

Interfund Balances

Interfund balances at December 31, 2022, consisted of the following individual fund receivables and payables:

	Interfund Receivable	Interfund Payable
Major Funds		
General Fund		$600,000.00
Sewer Tax Capital		$300,000.00
Other Governmental Funds		
WWIP - Grant Fund	$900,000.00	
Total Governmental Activities	$900,000.00	$900,000.00

Interfund balances at December 31, 2022 consisted of $900,000 advanced to the WWIP – Grant Fund to provide working capital for the CSO 7 Project. The interfund receivables/payables are expected to be repaid upon completion of the CSO 7 Project.

8. RISK MANAGEMENT

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the Plan), a non-assessable, non-profit providing a formalized, jointly administered self-insurance risk management program and other administrative services to 769 Ohio governments ("Members").

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan is a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages modified for each Member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the Member's deductible.

The Plan issues its own policies and reinsures the Plan with A- VII or better rated carriers, except for the casualty and the property portions the Plan retains. The Plan retains the first $250,000 of casualty losses and the lesser of 65% or $650,000 of property losses. The Plan is also participating in a property primary excess of loss treaty. This treaty reimburses the Plan 65% for losses between $200,000 and $1,000,000. Individual Members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2021. (the latest information available)

Assets	$ 21,777,439
Liabilities	(15,037,383)
Members' Equity	$ 6,740,056

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

9. DEFINED BENEFIT PENSION PLANS

A. Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Village employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension Plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	**Group B** 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	**Group C** Members not in other Groups and members hired on or after January 7, 2013
State and Local	**State and Local**	**State and Local**
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Formula:** 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Formula:** 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	**Public Safety**	**Public Safety**
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	**Age and Service Requirements:** Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	**Age and Service Requirements:** Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	**Law Enforcement**	**Law Enforcement**
Age and Service Requirements: Age 52 with 15 years of service credit	**Age and Service Requirements:** Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	**Age and Service Requirements:** Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	**Public Safety and Law Enforcement**	**Public Safety and Law Enforcement**
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	**Formula:** 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	**Formula:** 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of their benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Public Safety	Law Enforcement
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2022 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

*** Member contributions w ithin the combined plan are not used to fund the defined benefit retirement allow ance.

**** This employer health care rate is for the traditional and conbined plans. The employer contribution for the member-directed plan is 4 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Village's contractually required contribution was $244,298 for year 2022.

B. Plan Description – Ohio Police & Fire Pension Fund (OPF)

Plan Description – Village full-time police and firefighters participate in Ohio Police and Fire Pension Fund (OP&F), a cost-sharing, multiple-employer defined benefit pension plan administered by OP&F. OP&F provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OP&F fiduciary net position. The report that may be obtained by visiting the OP&F website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Upon attaining a qualifying age with sufficient years of service, a member of OP&F may retire and receive a lifetime monthly pension. OP&F offers four types of service retirement: normal, service commuted, age/service commuted and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member's average annual salary. The following discussion of the pension formula relates to normal service retirement.

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5 percent for each of the first 20 years of service credit, 2.0 percent for each of the next five years of service credit and 1.5 percent for each year of service credit in excess of 25 years. The maximum pension of 72 percent of the allowable average annual salary is paid after 33 years of service credit (see OP&F CAFR referenced above for additional information, including requirements for Deferred Retirement Option Plan provisions and reduced and unreduced benefits).

Under normal service retirement, retired members who are at least 55 years old and have been receiving OP&F benefits for at least one year may be eligible for a cost-of-living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit, surviving beneficiaries, and statutory survivors. Members participating in the DROP program have separate legal eligibility requirements related to COLA.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, will receive a COLA equal to either three percent or the percentage increase, if any, in the consumer price index over the 12-month period ending on September 30th of the immediately preceding year, whichever is less. The COLA amount for members with at least 15 years of service credit as of July 1, 2013 is equal to 3 percent of their base pension or disability benefit.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	Police	Firefighters
2022 Statutory Maximum Contribution Rates		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
2022 Actual Contribution Rates		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	0.50	0.50
Total Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %

Employer contribution rates are expressed as a percentage of covered payroll. The Village's contractually required contribution to OPF was $83,040 for 2022.

C. Social Security

Several of the Village's employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participant.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2022.

10. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the Traditional Pension Plan, a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan, a defined contribution plan; and the Combined Plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting https://www.opers.org/financial/reports.shtml#CAFR, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, State and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Village's contractually required contribution was $0 for 2022.

B. Ohio Police and Fire Pension Fund

Plan Description – The Village contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored healthcare program, a cost-sharing, multiple-employer defined post-employment healthcare plan administered by a third-party provider. This program is not guaranteed and is subject to change at any time upon action of the Board of Trustees. On January 1, 2019, OP&F implemented a new model for health care. Under this new model, OP&F provides eligible retirees with a fixed stipend earmarked to pay for health care and Medicare Part B reimbursements.

A retiree is eligible for the OP&F health care stipend unless they have access to any other group coverage including employer and retirement coverage. The eligibility of spouses and dependent children could increase the stipend amount. If the spouse or dependents have access to any other group coverage including employer or retirement coverage, they are not eligible for stipend support from OP&F. Even if an OP&F member or their dependents are not eligible for a stipend, they can use the services of the third-party administrator to select and enroll in a plan. The stipend provided by OP&F meets the definition of an Other Post Employment Benefit (OPEB) as described in Governmental Account Standards Board (GASB) Statement No. 75.

The Ohio Revised Code allows, but does not mandate, OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the Ohio Revised Code.

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report may be obtained by visiting the OP&F website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F defined benefit pension plan. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently 19.5 percent and 24 percent of covered payroll for police and fire employer units, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

The Board of Trustees is authorized to allocate a portion of the total employer contributions for retiree health care benefits. For 2020, the portion of employer contributions allocated to health care was 0.5 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded.

The OP&F Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The Village's contractually required contribution to OP&F was $2,185 for 2022.

11. DEBT

NOTES PAYABLE

The changes in the Village's notes payable during 2022 were as follows:

	Outstanding 12/31/2021	Issued	Retired	Outstanding 12/31/2022
Governmental Activities:				
Recreational Facilities				
Improvement Note, Series 2021	$250,000		$250,000	
Improvement Note, Series 2022		$200,000		$200,000
Total Governmental Activities	$0	$200,000	$0	$200,000

The Recreational Facilities Improvement Note, Series 2022 was issued for constructing a splash pad at the Municipal Park. The notes have an interest rate of 2.694 percent and mature July 19, 2023.

LONG-TERM OBLIGATIONS

The changes in the Village's long-term debt during 2022 were as follows:

	Outstanding 12/31/21	Additions	Deletions	Outstanding 12/31/22	Due in One Year
Governmental Activities:					
Ohio Water Development Authority Loans	3,084,713		202,972	2,881,741	203,990
Total Governmental Activities	3,084,713		202,972	2,881,741	203,990
Business-Type Activities:					
Ohio Public Works Commission Loan	28,830		5,766	23,064	5,766
Ohio Water Development Authority Loans	3,318,612		320,525	2,998,087	326,967
Total Business-Type Activities	3,347,442		326,291	3,021,151	332,733
Total Long-Term Obligations	$6,432,155		$529,263	$5,902,892	$536,723

The Ohio Public Works Commission (OPWC) Loan was entered into in 2005 to finance improvements to the Village's waterworks system. The interest free loan will be paid back over 20 years beginning in 2006 with the final payment due in 2026. Property and revenue of the Village's waterworks utility have been pledged to retire the debt.

There are the following Ohio Water Development Authority (OWDA) loans:

Loan 3959 in the amount of $7,551,180 was approved in 2003 to fund the construction, maintenance, and operation of a water treatment plant. This project was completed in 2006. Loan principal and interest payments at rate of two percent are due semi-annually on January 1 and July 1 commencing in July 2006 for 25 years.

Loan 5079 in the amount of $3,547,398 was approved in 2009 to fund the construction of Phase 1 of the Village of Montpelier's Combined Sewer Overflow project. After the award of the loan, the Village received a $2,008,500 grant from the American Recovery and Reinvestment Act funds. The project was completed on July 14, 2010. Loan principal and interest payments at the rate of one percent are due semi-annually on January 1 and July 1 commencing in January 2011 for 20 years.

Loan 6802 in the amount of $1,317,013 was approved in 2014 to fund the construction of Phase 4 of the Village of Montpelier's Combined Sewer Overflow project. At the completion of the project, the Village had drawn $764,635 of this loan as of December 31, 2018. Interest rate on the loan is one percent. Grant funds paid off the Ohio Public Works Grant and reduced the WPCLF loan by $111,792. The project was completed in 2017. Principal adjustments of $4,857 were added to the balance in 2018. Loan principal and interest payments at the rate of one percent are due semi-annually on January 1 and July 1 commencing in January 2016 for 20 years.

Loan 8706 in the amount of $2,301,817 was approved in 2019 to fund the construction of Phase VI of the Village of Montpelier's Combined Sewer Overflow Project. At the completion of the project, the Village had drawn $2,029,548 of this loan as of December 31, 2020. Interest rate on the loan is zero percent. The project was completed in 2020. Loan principal payments are due semi-annually on January 1 and July 1 commencing in January 2021 for 20 years.

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

Year Ending December 31:	Ohio Waterworks System Bonds	OWDA Loans	OPWC Loans
2023		$ 599,588	$ 5,766
2024		599,588	5,766
2025		599,588	5,766
2026		599,588	5,766
2027		599,588	-
2028-2032		2,278,925	-
2033-2037		634,219	
2038-2043		304,431	
Total	$ -	$ 6,215,515	$ 23,064

LEASES

The Village leases vehicles and other equipment under noncancelable leases. The Village disbursed $80,833 to pay lease costs for the year ended December 31, 2022. Future lease payments are as follows:

Year Ending December 31:		Amount
2023	$	80,833
2024		57,741
2025		57,741
2026		57,741
2027		57,741
2028-2032		115,482
Total	$	427,279

12. OMEGA JV2

The Village of Montpelier is a Non-Financing Participant and an Owner Participant with an ownership percentage of 2.98% and shares participation with thirty-five other subdivisions within the State of Ohio in the Ohio Municipal Electric Generation Agency (OMEGA JV2). Owner Participants own undivided interests, as tenants in common, in the OMEGA JV2 Project in the amount of their respective Project Shares. Purchaser Participants agree to purchase the output associated with their respective Project shares, ownership of which is held in trust for such Purchaser Participants.

Pursuant to the OMEGA JV2 Agreement, the participants jointly undertook as either Financing Participants or Non-Financing Participants and as either Owner Participants or Purchaser Participants, the acquisition, construction, and equipping of OMEGA JV2, including such portions of OMEGA JV2 as have been acquired, constructed or equipped by AMP and to pay or incur the costs of the same in accordance with the JV2 Agreement.

OMEGA JV2 was created to provide additional sources of reliable, reasonably priced electric power and energy when prices are high or during times of generation shortages or transmission constraints, and to improve the reliability and economic status of the participants' respective municipal electric utility system. The Project consists of 138.65 MW of distributed generation of which 134.081MW is the participants' entitlement and 4.569MW are held in reserve. On dissolution of OMEGA JV2, the net assets will be shared by the participants on a percentage of ownership basis. OMEGA JV2 is managed by AMP, which acts as the joint venture's agent. During 2001, AMP issued $50,260,000 of 20 year fixed rate bonds on behalf of the Financing Participants of OMEGA JV2. The net proceeds of the bond issue of $45,904,712 were contributed to OMEGA JV2. On January 3, 2011, AMP redeemed all of the $31,110,000 OMEGA JV2 Project Distributive Generation Bonds then outstanding by borrowing on AMP's revolving credit facility. As such, the remaining outstanding bond principal of the OMEGA JV2 indebtedness was reduced to zero, with the remaining principal balance now residing on the AMP credit facility.

On an audited basis, the Village's net investment to date in OMEGA JV2 was ($15,644) at December 31, 2021. Complete financial statements for OMEGA JV2 may be obtained from AMP or from the State Auditor's website at www.ohioauditor.gov.

The thirty-six participating subdivisions and their respective ownership shares at December 31, 2021 are:

Municipality	Percent Ownership	Kw Entitlement	Municipality	Percent Ownership	Kw Entitlement
Hamilton	23.87%	32,000	Grafton	0.79%	1,056
Bowling Green	14.32%	19,198	Brewster	0.75%	1,000
Niles	11.48%	15,400	Monroeville	0.57%	764
Cuyahoga Falls	7.46%	10,000	Milan	0.55%	737
Wadsworth	5.81%	7,784	Oak Harbor	0.55%	737
Painesville	5.22%	7,000	Elmore	0.27%	364
Dover	5.22%	7,000	Jackson Center	0.22%	300
Galion	4.29%	5,753	Napoleon	0.20%	264
Amherst	3.73%	5,000	Lodi	0.16%	218
St. Mary's	2.98%	4,000	Genoa	0.15%	199
Montpelier	2.98%	4,000	Pemberville	0.15%	197
Shelby	1.89%	2,536	Lucas	0.12%	161
Versailles	1.24%	1,660	South Vienna	0.09%	123
Edgerton	1.09%	1,460	Bradner	0.09%	119
Yellow Springs	1.05%	1,408	Woodville	0.06%	81
Oberlin	0.91%	1,217	Haskins	0.05%	73
Pioneer	0.86%	1,158	Arcanum	0.03%	44
Seville	0.80%	1,066	Custar	0.00%	4
	95.20%	127,640		4.80%	6,441
			Grand Total	100.00%	134,081

13. OMEGA JV4

The Village is a participant, with three other subdivisions within the State of Ohio, in a joint venture to oversee construction and operation of a 69 kilowatt transmission line in Williams County, the Ohio Municipal Electric Generation Agency Joint Venture (JV4). JV4 is managed by AMP, who acts as the joint venture's agent. The participants are obligated, by agreement, to remit on a monthly basis those costs incurred from using electric generated by the joint venture. JV4 does not have any debt outstanding. In the event of a shortfall, the Joint Venture participants are billed for their respective shares of the estimated shortfall.

On an audited basis, the Village's net investment to date in OMEGA JV4 was $352,123 at December 31, 2021. Complete financial statements for OMEGA JV4 may be obtained from AMP or from the State Auditor's website at www.ohioauditor.gov.

14. OMEGA JV5

The Village of Montpelier is a Financing Participant with an ownership percentage of 2.02 %, and shares participation with forty-one other subdivisions within the State of Ohio in the Ohio Municipal Electric Generation Agency Joint Venture 5 (OMEGA JV5). Financing Participants own undivided interests, as tenants in common, without right of partition in the OMEGA JV5 Project.

Pursuant to the OMEGA Joint Venture JV5 Agreement (Agreement), the participants jointly undertook as Financing Participants, the acquisition, construction, and equipping of OMEGA JV5, including such portions of OMEGA JV5 as have been acquired, constructed or equipped by AMP.

OMEGA JV5 was created to construct a 42 Megawatt (MW) run-of-the-river hydroelectric plant (including 40MW of backup generation) and associated transmission facilities (on the Ohio River near the Bellville, West Virginia Locks and Dam) and sells electricity from its operations to OMEGA JV5 Participants.

Also pursuant to the Agreement, each participant has an obligation to pay its share of debt service on the Beneficial Interest Certificates (Certificates) from the revenues of its electric system, subject only to the prior payment of Operating & Maintenance Expenses (O&M) of each participant's System, and shall be on a parity with any outstanding and future senior electric system revenue bonds, notes or other indebtedness payable from any revenues of the System. On dissolution of OMEGA JV5, the net assets will be shared by the financing participants on a percentage of ownership basis. Under the terms of the Agreement each participant is to fix, charge and collect rates, fees and charges at least sufficient in order to maintain a debt coverage ratio equal to 110% of the sum of OMEGA JV5 debt service and any other outstanding senior lien electric system revenue obligations. As of December 31, 2021 Montpelier has met their debt coverage obligation.

The Agreement provides that the failure of any JV5 participant to make any payment due by the due date thereof constitutes a default. In the event of a default, OMEGA JV5 may take certain actions including the termination of a defaulting JV5 Participant's entitlement to Project Power. Each Participant may purchase a pro rata share of the defaulting JV5 Participant's entitlement to Project Power, which together with the share of the other non-defaulting JV5 Participants, is equal to the defaulting JV5 Participant's ownership share of the Project, in kilowatts ("Step Up Power") provided that the sum of any such increases shall not exceed, without consent of the non-defaulting JV5 Participant, an accumulated maximum kilowatts equal to 25% of such non-defaulting JV5 Participant's ownership share of the project prior to any such increases.

OMEGA JV5 is managed by AMP, which acts as the joint venture's agent. During 1993 and 2001 AMP issued $153,415,000 and $13,899,981 respectively of 30 year fixed rate Beneficial Interest Certificates (Certificates) on behalf of the Financing Participants of OMEGA JV5. The 2001 Certificates accrete to a value of $56,125,000 on February 15, 2030. The net proceeds of the bond issues were used to construct the OMEGA JV5 Project. On February 17, 2004 the 1993 Certificates were refunded by issuing 2004 Beneficial Interest Refunding Certificates in the amount of $116,910,000, which resulted in a savings to the membership of $34,951,833 from the periods 2005 through 2024. On February 15, 2014, all of the 2004 BIRCs were redeemed from funds held under the trust agreement securing the 2004 BIRCs and the proceeds of a promissory note issued to AMP by OMEGA JV5. This was accomplished with a draw on AMP's revolving credit facility. The resulting balance was $65,891,509 at February 28, 2014. On January 29, 2016, OMEGA JV5 issued the 2016 Beneficial Interest Certificates ("2016 Certificates") in the amount of $49,745,000 for the purpose of refunding the promissory note to AMP in full. The 2016 Certificates bear interest at a variable rate, mature on February 1, 2024 and are subject to redemption and mandatory tender at the option of the holder commencing February 15, 2021. As of December 31, 2019, $20,965,000 aggregate principal amount of the 2016 Certificates was outstanding. The 2001 Certificates and 2016 Certificates are non-recourse to AMP.

The Village's net investment and its share of operating results of OMEGA JV5 are reported in the Village's electric fund (an enterprise fund). The Village's net investment to date in OMEGA JV5 was $60,355 at December 31, 2021. Complete financial statements for OMEGA JV5 may be obtained from AMP or from the State Auditor's website at www.ohioauditor.gov.

15. OMEGA JV6

The Village of Montpelier is a Financing Participant with an ownership percentage of 1.39%, and shares participation with nine other subdivisions within the State of Ohio in the Ohio Municipal Electric Generation Agency Joint Venture 6 (OMEGA JV6). Financing Participants, after consideration of the potential risks and benefits can choose to be Owner Participants or Purchaser Participants. Owner Participants own undivided interests, as tenants in common in the Project in the amount of its Project Share. Purchaser Participants purchase the Project Power associated with its Project Share.

Pursuant to the OMEGA Joint Venture JV6 Agreement (Agreement), the participants agree jointly to plan, acquire, construct, operate and maintain the Project, and hereby agree, to pay jointly for the electric power, energy and other services associated with the Project.

OMEGA JV6 was created to construct four (4) wind turbines near Bowling Green Ohio. Each turbine has a nominal capacity of 1.8 MW and sells electricity from its operations to OMEGA JV6 Participants.

Pursuant to the Agreement each participant has an obligation to pay its share of debt service on the Adjustable Rate Revenue Bonds (Bonds) from the revenues of its electric system, subject only to the prior payment of Operating & Maintenance Expenses (O&M) of each participant's System, and shall be on a parity with any outstanding and future senior electric system revenue bonds, notes or other indebtedness payable from any revenues of the System. On dissolution of OMEGA JV6, any excess funds shall be refunded to the Non-Financing Participants in proportion to each Participant's Project Share and to Financing Participant's respective obligations first by credit against the Financing Participant's respective obligations. Any other excess funds shall be paid to the Participants in proportion to their respective Project Shares. Under the terms of the Agreement each financing participant is to fix, charge and collect rates, fees, charges, including other available funds, at least sufficient in order to maintain a debt coverage ratio equal to 110% of the sum of OMEGA JV6 debt service and any other outstanding senior lien electric system revenue obligations. As of December 31, 2020 Montpelier has met their debt coverage obligation.

The Agreement provides that the failure of any JV6 participant to make any payment due by the due date constitutes a default. In the event of a default and one in which the defaulting Participant failed to cure its default as provided for in the Agreement, the remaining participants would acquire the defaulting Participant's interest in the project and assume responsibility for the associated payments on a pro rata basis up to a maximum amount equal to 25% of such non-defaulting Participant's Project share ("Step Up Power").

OMEGA JV6 is managed by American Municipal Power, Inc., which acts as the joint venture's agent. On July 30, 2004 AMP issued $9,861,000 adjustable rate bonds that mature on August 15, 2019. The interest rate on the bonds will be set every six months until maturity. No fixed amortization schedule exists. The net proceeds of the bond issues were used to construct the OMEGA JV6 Project. On August 15, 2015 the remaining balance was paid on the OMEGA JV6 Bonds.

The Village's net investment to date in OMEGA JV6 was $55,037 at December 31, 2021. Complete financial statements for OMEGA JV6 may be obtained from AMP or from the State Auditor's website at www.ohioauditor.gov.

The ten participating subdivisions and their respective ownership shares at December 31, 2021 are:

Participant	KW Amount	% of Financing
Bowling Green	4,100	56.94%
Cuyahoga Falls	1,800	25.00%
Napoleon	300	4.17%
Oberlin	250	3.47%
Wadsworth	250	3.47%
Edgerton	100	1.39%
Elmore	100	1.39%
Montpelier	100	1.39%
Pioneer	100	1.39%
Monroeville	100	1.39%
Total	7,200	100.00%

16. PURCHASED POWER

The Village's electric distribution system during 2022 purchased wholesale electric power from American Municipal Power (AMP) and Safari Energy. AMP provides power through a mixture of long term take or pay purchase contracts with the Village. Included in these contracts with AMP are; the Prairie State Energy Campus Project (2,488 kilowatts), generation started during 2012, Fremont Natural Gas Energy Center (1,320 kilowatts), generation started in 2012, and the Ohio River Hydroelectric Project (1,799 kilowatts), generation that started during Spring 2016. AMP provides the remaining power requirements with market-based purchases from various sources including New York Power Authority, Blue Creek Wind Farm, and other pooled market sources. Safari Energy provides power through a purchase contract with the Village for power generated by a photovoltaic system (Solar Field) located on Village owned property on Travis Drive. The Solar Field (2,930 kilowatts) generation started in 2020.

17. FUND BALANCES

Fund balance is classified as non-spendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Village is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

	General	Parks & Recreation Fund	Tax Capital Improvement Fund	Sewer Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
FUND BALANCES						
Amounts Identified as:						
Restricted For:						
Road Maintenance and Improvements					$ 433,626	$ 433,626
Drug Alcohol Education and Enforcement					6,411	6,411
Police and Fire Pension					40,670	40,670
Parks and Recreation		$ 989,446				989,446
Capital Projects				$ 1,203,534	731,212	1,934,746
ARPA Coronavirus Relief					413,152	413,152
Total Restricted		989,446		1,203,534	1,625,071	3,818,051
Committed to:						
Compensated Absences	$ 121,083					121,083
Capital Projects			$ 1,117,330			1,117,330
Total Committed	121,083		1,117,330			1,238,413
Assigned to:						
Other Purposes - Budget Stabilization	-					-
Unassigned	3,387,340					3,387,340
Total Fund Cash Balances	$ 3,508,423	$ 989,446	$ 1,117,330	$ 1,203,534	$ 1,625,071	$ 8,443,804

18. CONTINGENT LIABILITIES

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

19. MISCELLANEOUS RECEIPTS

Miscellaneous receipts in the Tax Capital Improvement Fund primarily consisted of farm land rent and Village Auction Proceeds.

21. COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Village. The Village's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2022, the Village received $207,163 as an on-behalf of grant from another government. These amounts are recorded in the Coronavirus ARPA 2021 Fund.

Year End Electric Department Report 2022

** No –Work Time Lost- due to injuries **

1- Line locates - 440, work orders -181 for the year.

2- Preformed Substations & AMP-Inc.'s generator checks bi-weekly

3- Maintained the vegetation @ all Substations, all electric buildings, pole piles & AMP's JV-2 site.

4- St Light replacement with the purple lights that we are still changing out and also changing old fixtures to new LEDs. This makes us more efficient with our light usage.

5- We installed a heater in the Vacuum Station and relocated the thermostat.

6- We have taken numerous trees down that were on the list of hazardous trees.

7- Removed numerous dead limbs & broken limbs throughout the system. Some of the broken limbs were from storms that we experienced thru the year.

8- Asplundh trimmed limbs away from house service wires in our system.

9- At the beginning of this year we had a significant amount of snow and we were able to help the Street plow so sections of the town.

10-We continued working on our pole replacement program and were able to get most of the list done.

11-We helped the Park Dept. with some outlets and switches around their shop.

12-We were able to get the electrical put in at Founders park, and put up lighting at both Founders park and at Storrer Park.

13-We were able to finish the project for the loop around Charlies Way, Henricks Dr., and Manor Dr. We set new poles and strung larger wire for more capacity to be used on the circuit. With this project we were able to separate the load between the school and Moore's ind.

14-Steuben lift station we installed new pole, installed a new control box, installed all controls to box, installed conduit with control wires and lowered new single phase sewage pump.

15-We helped out the Fairgrounds with removing some utility poles and fixing a few pole that were broken. We also fixed a primary wire that was dug into at the fairgrounds also.

16-We had a strong thunderstorm early Monday Night through Tuesday early morning June 6th & 7th that caused Edison to have Transmission lines come down from a train, over in Edgerton. This incident caused outages for Montpelier, Edon, and Edgerton. There were many transmission line that came down that caused many days' worth of work. Plus at this time also Edison Had their other feed off line coming into Montpelier for doing maintenance and working on their new substation on StRt15, so that meant that we had no transmission line from Edison to serve Montpelier, for both lines from Edison were off line. Montpelier was able to come back on line with some switching from Montpelier and Edison and help from Bryan to restore power to Montpelier through the JV4 line. Replaced a pole and light that fell down at the Garden Apt. from a storm that rolled in on 6-13-22, also replaced a broken 3phase pole on Whitaker's dr. We also had some more issues this year that we experienced from Edison that knocked us out of power. We had a few power problems during the winter storm that blasted us with the cold weather Christmas weekend.

17- Mark from Spectrum came and preformed tests on the Airport North sub. We also removed equipment that was obsolete, so that we could reenergize the substation.

18- We were able to help our mechanic Chris and the Street Dept. lift the tank off the fire truck so that they could take it to get the frame fixed.

19- The Water & Sewer dept. and Electric dept. were able to demo a Vac truck from Brown Equipment by trying it out in a few places around town, like for a poll on Shawanoe, and was able to use it to expose primary wire and to suck a trench to lay the wire in to transfer to the new poll down on Charlies way, and we were able to use it to jet an issues that the Water Dept. had and it was able to fix that as well. We All were very impressed with it. This would help with excavation, jetting sewers and cleaning sewers, catch basins, pumping out pump stations and much more that we would have to have hired out.

20- We helped out Pioneer with unloading 3 regulators that they bought for their new substation. Pioneer came over and barrowed our 3' auger for a job they need done.

21- We had Dirt Dogg come in and bore a 4" conduit for the south pumping station. We pulled in new overhead and underground primary wire along with putting in new secondary wire that the Water Dept. helped us dig in, along with a new service and setting some new poles.

22- We started a new pole line between Platt st. Bridge and Bryant st. to update an old pole line that has been needing some attention for sometime. With this project we ran bigger wire and set some new poles.

23- Drew and Dakota went to Boston for a mapping seminar for continuing education on map updates and continuing training on the map. This was very beneficial and we appreciate the opportunity to go. Thank you.

24- We did experience some major issues with truck 12, one of our bucket trucks. It was over to Selking for about 2 months.

25- We had 4 personnel leave the Electric Dept. this year. We were able to get Nic Carlson in.

26- Dakota and Nic are both in their 3 year of Lineman Schooling College. Both men are a great asset to the Electrical Dept. and the Village of Montpelier.

27- Mapping- is 99% completed, we are updating most of the changes throughout the year, adding pole testing results, AMI infrastructures, LED lighting, extra transformer info ect..

28- Crown forklift performed preventive maintenance & changed filter/fluids on our old Yale forklift

29- Gray Company tested our safety equipment on our big trucks & tested cover up equipment in the warehouse.

30-JM Testing, tested our 20kv gloves & sleeves three times this year.

31-AJ Door tested our Fire Drop door & pm work on all other overhead doors

32-We tested batteries, relays, FS6 breakers, switches & vacuum breakers in all substations

33-Terex did our di-electric testing & numerous inspections on the bucket & line trucks

34- Pulled sewage pump's for the Waste Water Dept.

35-Replaced 6-old 60amp services and 45 plus still to go.

36-New Electrical service installs 10– 100amp meter bases with breaker disconnect

37-New Electrical service installs 20– 200amp meter bases with breaker disconnect

38-New Electrical service installs 5- 400amp with main disconnects.

39-We tested all batteries in Airport, Steuben & Henry's substations.

40-We're continuing to keep records for the RP3 program.

41-We replaced 46 poles throughout the system

42-We had our annual Bucket Truck Rescue & Pole Top Rescue, and Flaggers Certified training by Jim Eberly from Amp Inc.

43-Attended monthly AMP Inc. OSHA Training when it was available to us.

44-Changed out seasonal Banners, put up & taken down USA Flags & Ohio Flags.

45-Replaced USA flags & State of Ohio flags/ hung a variety of banners throughout the village

46-Hung and removed our Christmas Decorations, wreathes, swags and snowflakes.

47-We had a meeting with the supervisors on working & communicating amongst different Generations.

48-We also had a power delivery meeting with AMP to discuss how are power is being delivered and how it is divided up.

49-AMI metering system still has issues. We had a meeting with Eaton to go over issues that we are experiencing. Some issues that we are having is communication issues with equipment and batteries failing in the water nodes.

50-We set a new pole and tornado siren up over at the southwest corner of the fairgrounds.

51-We converted the impound shop, down at the water tower from 3 phase to single phase.

52-We went down to pick up our new trailer that was done so that we can hall all our equipment and are large transformers.

53-We want to thank you for the meal at the Veteran's building plus the meal for the Christmas party at the Moose the food was wonderful, we really appreciate it. Thank You!

This was most but not all of the events that accord this year. Everyone here at the Electric Department wants to thank you for the opportunity to work here to serve Montpelier customers.

Respectfully submitted By – The Village of Montpelier Electric Dept.

NOTICE OF
SEMINAR, CONFERENCE, WORKSHOPS OR MEETING
ATTENDANCE

Name: Molly Collert

Department: Legislative

Date(s): 3/23/2023

Location of Training/Seminar: Lima

Description of Seminar/Training: One-Day Academy

Type of Travel: ☑ Village Vehicle ☐ Personal Vehicle ☐ Airplane ☐ Train ☐ Other

Estimated Cost of Transportation:

Cost of Registration: $100.00

Cost of Hotel: $0.00

Estimated cost of Meals: $10.00

Other (gas, tolls, etc.): $40.00

Explain other expenses:

Approved by Department Supervisor: Signature: ____________________

Approved by Village Manager: ____________________

This form must be completed and turned into the Village Manager before any expenses are approved, cost may be deducted or charged to employee personally if incurred without prior approval.

NOTICE OF
SEMINAR, CONFERENCE, WORKSHOPS OR MEETING ATTENDANCE

Name: Nicole Uribes

Department: Finance

Date(s): 6/5/2023 - 6/9/2023

Location of Training/Seminar: Kalahari, Sandusky OH

Description of Seminar/Training: OAPT Annual Public Finance Officer Training

Type of Travel: ☑ Village Vehicle ☐ Personal Vehicle ☐ Airplane ☐ Train ☐ Other

Estimated Cost of Transportation:

Cost of Registration: $549

Cost of Hotel: $675

Estimated cost of Meals: $150

Other (gas, tolls, etc.): $50

Explain other expenses:

Approved by Department Supervisor: Signature: Nicole Uribes

Approved by Village Manager: ____________________

This form must be completed and turned into the Village Manager before any expenses are approved, cost may be deducted or charged to employee personally if incurred without prior approval.

MONTPELIER COUNCIL 2023 COMMITTEES

ELECTED OFFICIALS

Mayor: Steve Yagelski
12/31/2023

2023 Village Council President: Nathan Thompson

COUNCIL MEMBERS

Name	Term
Don Schlosser	12/31/2023
Nathan Thompson	12/31/2023
Chris Kannel	12/31/2023
Kevin Motter	12/31/2025
Melissa Ewers	12/31/2025
Heather Freese	12/31/2025

APPOINTED POSITIONS

Village Manager: Jason Rockey **Director of Finance:** Nikki Uribes **Deputy Manager:** Justin Houk
Clerk of Council: Jessica Apple, Molly Collert **Law Director:** Chris Walker
Police Chief: Dan McGee **Volunteer Fire Chief:** Brian Fritsch

COMMITTEES

Utility/ Budget / Finance (*UBF*)

Chris Kannel
Kevin Motter
Melissa Ewers

Personnel / Safety / Community Engagement *(PSC)*

Don Schlosser
Heather Freese
Kevin Motter

Economic Development & Strategy *(EDS)*

Nathan Thompson
Chris Kannel
Heather Freese

BOARDS AND COMMISSIONS

Board of Appeals

Council President
Clerk of Council
Becky Semer

Design Review Board

Patrick Thorp 12/2023
Chris Kannel 12/2024
Jim Cheadle 12/2024
John Dye 12/2025
Mark Smith, Chairman
Board appointed by Mayor per Ord. 1189

Fire Dependents

Matt Smith- Pres.
Tanner Sanders - Sec.
Heather Freese
Melissa Ewers
Jeff Wiles

Police Dependents Board

Darin Repp
Richard Shatzer
Dan Clum
Heather Freese
Melissa Ewers

Park Board

Brent Saneholtz 1/2024 (S)
Matt Reid 1/2025 **(C)**
Angela Hillard 1/2026 **(C)**
Kyle Long 1/2027 (S)
Bethany Coutz 1/2028 **(C)**
S – School Appointee
C – Council Appointee

Planning / Zoning

Mayor Yagelski
Kevin Motter
Patrick Thorp
Ric Echler
Paul Ledyard
Mark Smith, Zone Inspector
Jessica Apple / Molly Collert

MONTPELIER COUNCIL 2023 COMMITTEES
ELECTED OFFICIALS

Records Commission

Molly Collert
Justin Houk
Chris Walker
Nikki Uribes
Patti Rockey

Tree Commission Members

Dave Allman	Roy Rozell
Ron Andrews	Ric Echler
Tom Bidlack	Eugene McClaine
Marvin Willibey	Steve McClaine
Carlton Gray	

Mark Smith, Forrester

WEDCO

Jason Rockey
Richard Shatzer*
Justin Houk, Alternate
** Chamber Rep*

Income Tax Review Board

Marva Whitney	1/2024
Tammy Schuman	1/2024
Carol Erikson	1/2025

Tax Incentive Review

Jason Rockey
Heather Feese
Justin Houk - Alternate

OMEA Alternate

Nathan Thompson

Friends of The Park, Inc

Terry Humbarger, Public Rep
Kelly Hephner, Public Rep
Becky Semer, Public Rep
Matt Reid *Park Board Rep*
Brent Saneholtz, *Park Board Rep.*
Bethany Coutz, *Park Board Rep.*
Nikki Uribes, Treasure
Nick Ramos, ex-officio
Sandy Gordon, Secretary, ex-officio

Main Street Park Committee

Denise Muehlfeld (P)
Becky Semer (P)
Carlton Gray (P)
Laura Gray
Jane Robinett
Chris Kirk
Sandy Gordon
Nick Ramos
(*No Park Representative Appointed)*

Fair Housing Board

Jim Rockey	1/2024
OPEN	*1/2024*
Tom Bidlack	1/2024

(Appointed by Mayor)

Board of Health

Sharon Tarr

Iron Horse Steering Committee

Jason Rockey (Admin)
Chris Kannel (Council)
Nate Thompson (Council)
Sandy Gordon (Park)
Kevin Motter (Council / Veteran's)
Ryan Richmond
Mike Owen
Randy Miller (NORTA)
James Watkins (Health Department)
Christina Deehr (MVPO)
Tim Bock (Poggemeyer)

Council members on boards and commissions are in bold print

Montpelier Fire Department

107 S. Monroe St., P.O. Box 148
Montpelier, Ohio 43543
Phone: (419) 485-3940 **Fax:** (419) 485-4149
Email: fire@montpelieroh.org

January 26, 2023

Beginning February 1, 2023, the Montpelier Fire Department will consist of the following officers:

Chief 60 – Brian Fritsch
Chief 61 – Tim Sanders
Captain 61-2 – Nick Moore
Captain 61-3 – Dave Bowman
Lieutenant 61-4 – Steve Moore
Lieutenant 61-5 – Matt Smith
Lieutenant 61-6 – Chad Lyons

I will keep the list of those who applied for an officer position this year for the purpose of filling any vacancies which may arise in the officer positions.

Brian D. Fritsch
Fire Chief

American Public Power Association
PMC Roster – January 2023

Officers

- Jim Brooks, East North Central, Chair (July 2022 – July 2023)
- Jeff Hall, Northwest, Chair-Elect (July 2022 – July 2023)
- Robert Holland, Northeast, 1st Committee Vice Chair (July 2022 – July 2023)
- Lee Meyerhofer, West North Central, 2nd Committee Vice Chair (July 2022 – July 2023)
- Stan Luke, West North Central, Immediate Past Chair (July 2022 – July 2023)

Jim Brooks *(Chair)* **Alderman** **City of Evansville** 563 6th St. Evansville, WI 53536 608-239-0587 james.a.brooks@outlook.com *No term limit (PMC Officer)*	**Jeff Hall** *(Chair-Elect)* **Commissioner Benton PUD** 1221 Hillcrest Dr. Prosser, WA 99350 509-781-0005 jhall@bentonpud.org *No term limit (PMC Officer)*	**Robert Holland** *(1st Committee Vice-Chair)* **Commissioner Shrewsbury Electric and Cable Operations** 100 Maple Avenue Shrewsbury, MA 01545 901-240-3008 archerfish@aol.com *No term limit (PMC Officer)*	**Lee Meyerhofer** (2nd Committee Vice-Chair) **Utility Commission President Kaukauna Utilities Commission** 903 Shamrock Court Kaukauna, WI 54130 920-766-0195 lmeyerhofer@atcllc.com *No term limit (PMC officer)*	**Stan Luke** *(Immediate Past Chair)* **Mayor** **City of Burlington** 403 Jason St. Burlington, KS 66839 620-364-6741 rsluke1944@gmail.com *No term limit (PMC Officer)*

Region One: MOUNTAIN - Colorado, New Mexico, Utah, and Wyoming

Michelle Kaufusi **Mayor** **City of Provo** 351 W. Center St. Provo, UT 84601 801-852-6101 mkaufusi@provo.utah.gov 2nd term; exp. 2023	**Nancy Henjum** **Utilities Board Chair** **Colorado Springs Utilities** 107 N. Nevada Ave. #300 Colorado Springs, CO 80903 719-385-5986 Nancy.henjum@coloradosprings.gov 1st term; exp. 2024	**Mike Mendenhall** **Mayor** **City of Spanish Fork, UT** 401 South Main Street Spanish Fork, UT 84660 801-804-4500 mikem@spanishfork.org 1st term; exp. 2025	**VACANCY**

Region Two: EAST NORTH CENTRAL - Illinois, Indiana, Michigan, Ohio, and Wisconsin

Paul Hach **Council President** **City of Painesville City Council** 1034 Jackson St. Painesville, OH 44077 440-352-9301 phach@painesville.com 2nd term; exp. 2025 (served two at-large terms)	**Andy Moss** **Vice President** **Cedarburg Light & Water Utility Commission** N75 W7297 Linden St. Cedarburg, WI 53012 414-788-0036 amoss@wi.rr.com 1st term; exp. 2023 (served two at-large terms)	**Mike Eberl** **President** **Marshfield Utility Commission** 426 South Central Ave. Marshfield, WI 54449 715-203-4511 eberl@marshfieldutilities.org 1st term; exp. 2023 (served two at-large terms)	**VACANCY**

Region Three: WEST NORTH CENTRAL - Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, and South Dakota

Eric Moerman **City Councilman** **Sioux Center** 552 Sawgrass Trail Sioux Center, IA 51250 712-441-2409 eric.moerman@interstates.com 2nd term; exp. 2024 (served one at-large term)	**G.L. Tucker** **Commissioner Detroit Lakes Public Utilities** 1025 Roosevelt Ave Detroit Lakes, MN 56501 218-234-0265 dgtucker@arvig.net 1st term; exp. 2023	**Spencer Hawley** **Board Member** **Brookings Municipal Utilities** 1215 West 8th Street South Brookings, SD 57006 605-691-3061 spencehawley@gmail.com 1st term; exp. 2024	**Daniel Council Member** **Independence Power & Light** 111 E. Maple Ave Independence, MO 64050 816-382-8380 dhobart@indepmo.org 1st term; exp. 2025 (served one at-large term)

Region Four: WEST SOUTH CENTRAL - Arkansas, Louisiana, Oklahoma, and Texas

Wayne Peters **Trustee** **New Braunfels Utilities Board of Trustees** 263 Main Plaza New Braunfels, TX 78130 830-629-8400 wpeters@nbutexas.com 1st term; exp. 2023	**Gerard Hudspeth** **Mayor** **City of Denton** 215 E. McKinney St. Denton, TX 76201 940-349-7717 Gerard.hudspeth@cityofdenton.com 1st term; exp. 2024	**VACANCY**	**VACANCY**

Region Five: ATLANTIC - Delaware, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, and West Virginia

Stephanie Madden **City Commissioner** **City of Lakeland** 6810 New Tampa Highway Lakeland, FL 33815 863-682-0013 Stephanie.Madden@lakelandgov.net 2nd term; exp. 2025	**Joseph DiSalvo** **JEA Board of Directors** **JEA** 228 West 4th Street Jacksonville, FL 32206 786-538-8631 joedisalvo8137@gmail.com 1st term; exp. 2023	**Manuel Ortega** **Vice Chairman** **Kissimmee Utility Authority** 1701 W. Carroll Street Kissimmee, FL 34741 407-933-9810 mortega@kua.com 1st term; exp. 2023	**Robert Daniel Graves** **Mayor** **City of Elberton, GA** 453 S. Oliver Street Elberton, GA 30636 706-213-3100 mayor@cityofelberton.net 1st term; exp. 2025

Region Six: SOUTHWEST - Arizona, California, and Nevada

Dave Tamayo **President of the Board** **Sacramento Municipal Utilities District** 6201 South St. Sacramento, CA 95817 916-390-4076 dave.tamayo@smud.org 2nd term; exp. 2023	**Jonathan Michael Nez** **President** **Navajo Nation** PO Box 7440 Window Rock, AZ 86515 928-871-7915 jonathannez@navajo- nsn.gov 1st term; exp. 2024	**Alex Cardenas** **Vice President, Board of Directors** **Imperial Irrigation District, CA** 333 E. Barioni Blvd Imperial, CA 92251 760-339-9477 aacardenas@iid.com 1st term; exp. 2025	**Nick Schultz** **City Council Member** **City of Burbank, CA** 275 E Olive Avenue Burbank, CA 91502 818-238-5750 nschultz@burbankca.gov 1st term; exp. 2025

Region Seven: EAST SOUTH CENTRAL - Alabama, Kentucky, Mississippi, and Tennessee

Sherry Sullivan **Mayor** **City of Fairhope** PO Drawer 429 Fairhope, AL 36533 251-928-2136 Sherry.sullivan@fairhopeal.gov 1st term; exp. 2024	**Lynn Spruill** **Mayor** **City of Starkville** 110 West Main Street Starkville, MS 39759 662-323-2525 l.spruill@cityofstarkville.org 1st term; exp. 2024	**Carl Person** **Board Commissioner** **Memphis Light, Gas, and Water, TN** 220 South Main Memphis, TN 38103 901-528-4470 carlperson@customizedsolutions4you.com 1st term; exp. 2025	**Kim Caudle Lewis** **Board Chair** **Huntsville Utilities** 112 Spragins St NW Huntsville, AL 35801 256-348-0842 Kim.lewis@projectxyz.com 1st term; exp. 2025

Region Eight: NORTHEAST - Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont

Mark Fischl **Vice Chairman** **Long Island Power Authority** 333 Earle Ovington Blvd Uniondale, NY 11553 516-222-7700 Mfischl@lipower.org 1st term; exp. 2024	**Joel Rinebold** **Commissioner** **Wallingford Public Utilities Commission, CT** 100 John Street Wallingford, CT 06492 203-377-0340 jrinebold@ccat.us 1st term; exp. 2025	**Allen Coffman** **Council President,** **Borough of Chambersburg, PA** 112 Pennsylvania Ave Chambersburg, PA 17201 717-267-2739 acoffman@chambersburgpa.gov 1st term; exp. 2025	**VACANCY**

Region Nine: NORTHWEST - Alaska, Idaho, Montana, Oregon, and Washington

John Radford **City Council Member** **City of Idaho Falls** P.O. Box 50220 Idaho Falls, ID 83402 208-520-0077 jradford@idahofallsidaho.gov 2nd term; exp. 2024	**Jane Van Dyke** **Commissioner** **Clark Public Utilities** 1200 Fort Vancouver Way Vancouver, WA 98663 503-459-1011 jvandyke@clarkpud.com 1st term; exp 2023 (served one at-large term)	**Sidney Logan** **Commissioner** **Snohomish County PUD No. 1** P.O. Box 1107 Everett, WA 98206 425-783-8611 smlogan@snopud.com 1st term; exp 2023 (served one at-large term)	**Garry Arseneault** **Commissioner** **Chelan County PUD, WA** PO Box 1231 Wenatchee WA 98807 509-661-4286 Garry.arseneault@chelanpud.org 1st term; exp. 2025

Region Ten: OTHER - Puerto Rico, Virgin Islands, Guam, American Samoa, and Canada

VACANCY	**VACANCY**	**VACANCY**	**VACANCY**

At-Large Members

Bill Gordon **Commissioner** **Franklin PUD** P.O. Box 2407 Pasco, WA 99301 509-521-6400 bgordon@franklinpud.com 8th year at-large (served two regular terms)	**Steve Yagelski** **Mayor** **Village of Montpelier** 211 N. Jonesville St. P.O. Box 148 Montpelier, OH 43543 419-485-5543 steve.yagelski@cktech.biz 3rd year at-large (served two regular terms)	**Jason Bienski** **Board Member** **Bryan Texas Utilities Board** P.O. Box 6805 Bryan, TX 77805 979-694-8844 jasonb@bhhscaliber.com 2nd year at-large (served two regular terms)	**Jim Tony Fulkerson** **Chairman** **Owensboro Utility Commission** 2070 Tamarack Rd. Owensboro, KY 42302 270-993-6762 Ukcats78@roadrunner.com 1st year at-large (Served two regular terms)
Casey Anderson **City Council Member** **Fairview City** P.O. Box 358 Fairview City, UT 84629 435-469-0799 caseyshomes@gmail.com 1st year at-large (served two regular terms)	**Homer Nicholson** **Mayor** **Ponca City** 516 E. Grand Ave. Ponca City, OK 74602 580-767-1236 nichohl@poncacityok.gov 1st year at-large (served two regular term)	**Sara Howard** **Director** **Omaha Public Power District** 132 N. 40th Street Omaha, NE 68131 402-699-5514 saraehoward@gmail.com 1st year at-large	**Carlos Watson** **Chair, Tacoma Public Utility Board** 3628 South 35th St Tacoma, WA 253-310-2169 cwatson@cityoftacoma.org 1st year at-large
JT Northcutt **Board Member** **Tullahoma Utilities Authority** 129 Cumberland Trace Tullahoma, TN 931-247-2584 jtnorthcutt@bellsouth.net 1st year at-large			

To: Jason Rockey & Justin Houk
From: Craig Kleinhenz – AVP of Power Supply Planning
Subject: Montpelier 2022 Wholesale Power Costs
Date: 1/31/2023

Attached are summaries of wholesale power supply costs for 2022. Power rates for Montpelier ended the year at $77.37 / MWh, which is approximately 1.9% ($1.45 / MWh) higher than forecast and 2.8% ($2.21 / MWh) lower than 2021 rates.

For the year, Montpelier used 65,118 MWh of energy. This is a 2.9% decrease from 2021 and 5.4% below our 2022 forecast.

Prairie State saw high congestion costs (transportation costs) through MISO and higher than expected replacement power costs. This resulted in an approximate $2.75 / MWh impact on overall rates.

Congestion (the cost of transporting power to the AMP-ATSI LMP) was higher than expected which increased rates by approximately $1.25 / MWh.

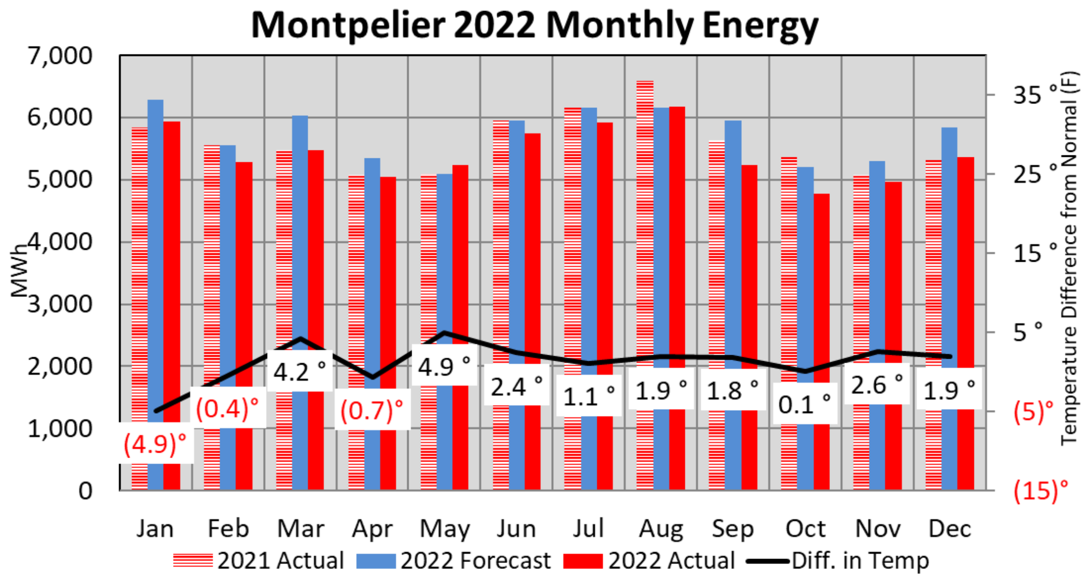
Fremont Energy Center saw higher than expected costs for natural gas which added $2.00 / MWh to overall rates but also generated more than forecasted which lowered rates by $1.00 / MWh by protecting Montpelier from higher priced market power.

Transmission Energy charges came in higher than expected and added an extra $1.25 / MWh to Montpelier's Rate for 2022. Most of the difference occurred during the December 23rd-26th period.

Higher than forecasted market energy prices and higher than forecasted sales resulted in an approximate $1.50 /MWh decrease to overall rates (budget prices were set June of 2021).

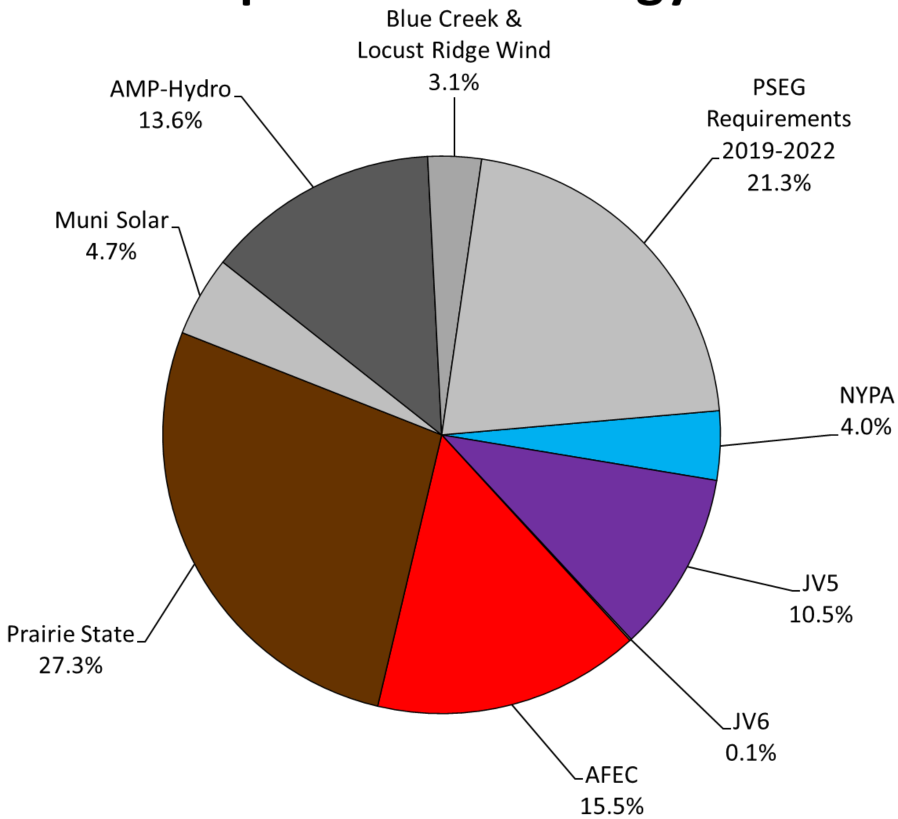
All hydro facilities saw stronger than expected production this year. This resulted in a decrease in rates of approximately $2.75 / MWh. In addition to the extra output, AMP Hydro rates were lowered by a $10 million credit due to excess funds.

Included below is a chart showing Montpelier's monthly energy usage compared to forecast and a table containing 2022 peak data. Energy sources and rates for 2022 are shown on the following pages. Please contact me with any questions (ckleinhenz@amppartners.org or 614-623-7553).

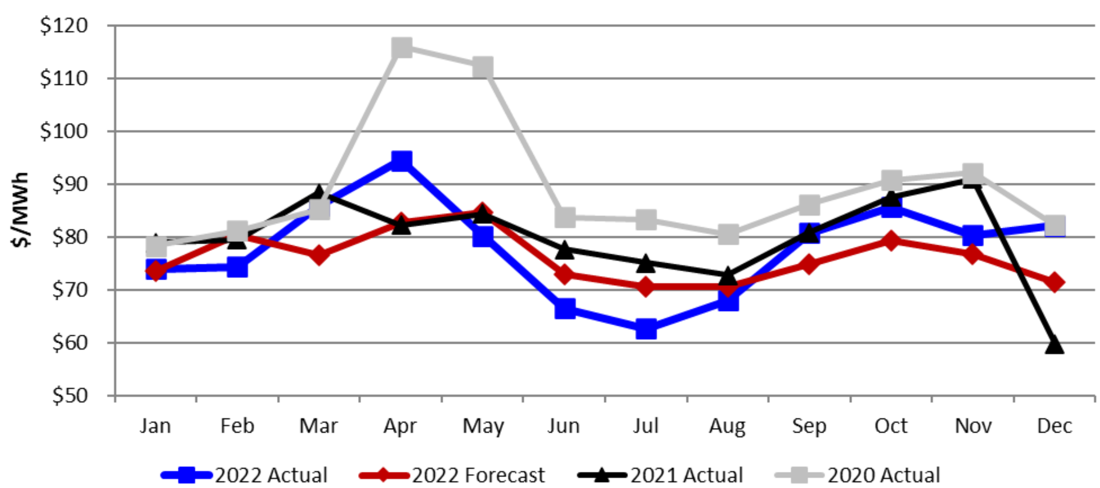


Montpelier	2022	2021	2020	2019
Peak Demand (MW)	**13.11**	**13.33**	**14.85**	**15.88**
Month & Day	Jun 15	Jun 29	Aug 27	Jul 10
Hour Ending (EST)	13	13	13	14
Temp. During Peak	97°	92°	95°	94°

Montpelier 2022 Energy Sources



Montpelier 2022 Monthly Rate Summary



Montpelier ACTUAL COSTS

Annual 2022 ACTUAL DEMAND = 13.11 MW — 01/31/2023

Days 365 ACTUAL ENERGY = 65,118 MWH

	SOURCE (1)	DEMAND MW (2)	DEMAND MW-MO (3)	ENERGY MWH (4)	LOAD FACTOR (5)	DEMAND RATE $/KW (6)	ENERGY RATE $/MWH (7)	CONGESTION/LOSSES $/MWH (8)	CAPACITY CREDIT $/KW (9)	TRANSMISSION CREDIT RATE $/KW (10)	TOTAL CHARGES (16)	EFFECTIVE RATE $/MWH (17)	% OF DOLLARS (18)
1	**NYPA - Ohio**	0.39	4.62	2,846	84%	$4.08	$26.30	$2.20	-$3.06		$85,836	$30.16	1.7%
2	**JV5**	0.85	10.20	7,446	100%	$30.75	$13.08		-$3.07	-$6.12	$317,404	$42.63	6.3%
3	**JV5 Losses**	0.00	0.00	108	0%						$0	$0.00	0.0%
4	**JV6**	0.08	0.90	71	11%	$7.99	-$145.82		-$0.41	-$0.19	-$3,690	-$52.01	-0.1%
5	**AMP-Hydro**	1.80	21.59	9,629	61%	$52.49	$12.51	$5.70	-$3.40		$1,235,183	$128.27	24.5%
6	**AFEC**	1.74	20.88	10,999	72%	$8.14	$43.89	$3.90	-$3.01		$632,806	$57.53	12.6%
7	**Prairie State**	2.49	29.86	19,381	89%	$34.94	$17.55	$5.55	-$2.55		$1,414,655	$72.99	28.1%
8	**Locust Ridge Wind**	2.40	10.20	2,204	30%	-$1.94	$54.03	$3.81	-$0.36		$103,970	$47.18	2.1%
9	**Muni Solar**	2.20	26.40	3,312	17%		$55.00		-$0.68	-$3.26	$78,173	$23.60	1.6%
10	**PSEG Requirements 2019-2022**	0.00	0.00	15,138	0%		$34.35	-$4.93			$445,411	$29.42	8.8%
11	**AMPCT**	3.70	44.40	114	0%	$2.94	$90.55		-$2.35	-$4.29	-$153,772	-$1,344.22	-3.1%
12	**JV2**	4.00	48.00	73	0%	$3.01	-$308.60		-$3.11	-$5.08	-$271,371	-$3,713.39	-5.4%
13	**NPP Pool Purchases**	0.00	0.00	2,409	0%		$60.90				$146,692	$60.90	2.9%
14	**NPP Pool Sales**	0.00	0.00	-8,160	0%		$81.14				-$662,158	$81.14	-13.1%
	POWER TOTAL	19.64	217.05	65,571	41%	$2,941,489	$1,398,921	$145,415	-$533,320	-$583,367	$3,369,140	$51.38	66.9%
15	**Energy Efficiency**	0.00	0.00	0							-$2,153	-$0.03	0.0%
16	**Installed Capacity**	12.63	148.41	0		$3.89					$576,791	$8.86	11.4%
17	**Transmission**	12.90	154.78	57,969		$6.12	$1.88				$1,055,897	$16.22	21.0%
18	**Service Fee B**			64,168			$0.58				$37,217	$0.57	0.7%
19	**Dispatch Charge**			65,118			$0.02				$1,577	$0.02	0.0%
	OTHER TOTAL					$1,521,307	$148,023				$1,669,330	$25.64	33.1%
GRAND TOTAL PURCHASED				65,571							$5,038,469		
Delivered to members		13.109		65,118							$5,038,469	$77.37	100.0%
		DEMAND		ENERGY	L.F.						TOTAL $	$/MWh	Avg Temp
	2022 Forecast	14.98		68,845	52%						$5,227,222	$75.93	50.2
	2021 Actual	15.43		67,099	50%						$5,339,885	$79.58	53.6
	2020 Actual	14.85		66,607	51%						$5,815,786	$87.31	53.3
											2018 Temp		52.7

Maumee Valley Guidance Center

INVITES YOU TO PARENT CAFE

What are parent cafes?

Parent Cafes are evenings of sharing, supporting, and socializing among parents. It is a time for parents to connect with other parents, share ideas, and practice selfcare. Each Parent Café is three evenings and includes a free family meal. Parent Cafes run-on Tuesdays from 5:30-7:30. Parent Café is open to all parents and caregivers living in Defiance, Fulton, Henry, and Williams Counties.

Want to attend Parent Café but worried about not finding a babysitter? Not a problem! Parent Café offers free Child Care while the meeting is going on.

Contact Kali Leatherman for more information:
mvgcprevention@mvgcohio.org

MAUMEE VALLEY GUIDANCE CENTER

Ohio Children's Trust Fund
Ohio's Prevent Child Abuse America Chapter

Parent Cafe

Parent Cafés are evenings of sharing, supporting, & socializing amongst parents. It's a time for parents to connect with other parents, share ideas, & practice self-care.

Each Parent Café is 3 evenings, includes a free family meal and childcare.

Parent Café is free & open to all parents & caregivers living in Defiance, Fulton, Henry, & Williams Counties.

The next Parent Cafe will be held Feb 14, 2023 from 5:30-7:30pm at St. John United Church of Christ in Defiance.

For more info contact Kali at
kleatherman@mvgcohio.org