Village of Montpelier

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Notice:
Masks Optional

AGENDA NO. 24 - 2023
Agenda for Monday, December 18, 2023

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

1. Call to Order
2. Roll call
3. Prayer
4. Pledge of Allegiance
5. Approve the Agenda for December 18, 2023 (Motion)
6. Approve the Minutes from November 27, 2023 Council Meeting (Motion)
7. Proclamation for Counsel Chris Walker
8. Approve November 2023 Financial Reports
9. Comments from Audience
10. Comments from Council/Committee Reports
11. Approve Contract with Rupp, Hagans & Bohmer for Law Director (Motion)
12. Approve Electric Cash Reserve Policy (Motion)
13. Approve Utility Write-Offs as of December 18, 2023 (Motion)
14. Resolution 1385 – Compensation Plan Structure (3rd Reading and Passage)
15. Ordinance 2270 Amending Tax Code (Suspend and Pass)
16. Income Tax Report
17. Village Manager's Report
18. Executive Session to Discuss Personnel Employment ORC 121.22(G)(1)
19. Adjourn

Village of Montpelier

VILLAGE OF MONTPELIER COUNCIL MEETING

MONTPELIER, OHIO NOVEMBER 27, 2023

Call to Order

Mayor Steve Yagelski called the meeting for the Montpelier Village Council to order at 6:00pm on Monday, November 27, 2023.

Roll Call

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

Prayer/Pledge

Pastor Janice Desterhaft offered a Prayer, followed by those in attendance reciting the Pledge of Allegiance.

Amended Agenda 11/27/2023

Mrs. Heather Freese moved and Mr. Kevin Motter seconded a motion to add 10A introduction of Bob Bohmer to submit a proposal for law services to the amended agenda for November 27, 2023. Vote on motion: All ayes

Minutes 11/13/2023

Mrs. Heather Freese moved and Mr. Nathan Thompson seconded a motion to approve the minutes from the November 13, 2023 council meeting. Vote on motion: All ayes

Council Comments

Mrs. Heather Freese announced that Personnel, Safety and Community Engagement Committee will have Coffee with Council at Rowes on December 18th at 7:00am.

Mr. Nathan Thompson stated that there was Stakeholders Meeting for the Wabash Cannonball Trail last Wednesday. The Stakeholders put a plan together for future funding and possibly getting capital funding for the project.

Retirement Agreement Dennis Bishop

Mr. Jason Rockey presented the retirement agreement for Dennis Bishop. Dennis Bishop has submitted his intent to retire from the street department effective December 31, 2024.

Mr. Don Schlosser moved and Ms. Melissa Ewers seconded a motion to approve the retirement agreement for Dennis Bishop. Vote on motion: All Ayes

Proposal for Law Services from Bob Bohmer

Jason Rockey introduced Bob Bohmer from Rupp, Hagans & Bohmer. Jason Rockey, Nikki Uribes, and Mr. Nathan Thompson met with Bob Bohmer a couple of weeks ago. The law firm represents several municipalities. Mr. Chris Kannel asked if there would be a conflict of interest with the law firm for the Municipal Courts in Williams County. Bob Bohmer stated it would not since they are completely different. Mrs. Heather Freese questioned if it is hard for counsel to be at every meeting. Bob Bohmer stated that the firm does what is asked of them and will be there at every meeting if Council asks. Mr. Kevin Motter wanted to know if counsel was not in attendance and if the council could call. Bob Bohmer stated that council could call for counsel if not in attendance. Council would like a formal contract from Bob Bohmer for the next council meeting on December 18, 2023. Council thanked Bob Bohmer for coming and looks forward to working with him.

Change Order 04 Public Bryan Excavating	Jason Rockey presented Change Order #04 Public for Bryan Excavating. This is a decrease in the contract price of $81,528.45. Nikki Uribes stated that appropriations never changed. Jason Rockey stated that is good to show the public that Village stays in budget and gets down project done by deadline. The Village was under a long-term control plan with the Ohio EPA for sewer separation since 1994. The Village needed to separate everything north of the railroad tracks. Council would like Nikki Uribes to total what was spent on the project including grants and Village funding. Mr. Don Schlosser moved and Mr. Nathan Thompson seconded a motion to approve Change Order #04 Public for Bryan Excavating in the amount of $81,528.45. Vote on motion: All ayes
Resolution 1382 – Appropriations 2024	**RESOLUTION 1382** **A RESOLUTION TO MAKE APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF MONTPELIER, STATE OF OHIO DURING THE FISCAL YEAR ENDING DECEMBER 31, 2024** Jason Rockey presented Resolution 1382 to Council and requested a third reading. This resolution is to approve the budget for next year.
Resolution 1382 – Third Reading	Mr. Chris Kannel moved, and Mrs. Heather Freese seconded a motion to give Resolution 1382 a third reading. Vote on motion: All ayes Resolution 1382 was read by title.
Resolution 1382 – Roll Call to Pass	Roll call to pass Resolution 1382 Mrs. Heather Freese, yes; Mr. Don Schlosser, yes; Mr. Nathan Thompson, yes; Ms. Melissa Ewers, yes; Mr. Chris Kannel, yes; and Mr. Kevin Motter, yes. Resolution 1382 Passed
Resolution 1385 – Compensation Plan Structure	**RESOLUTION 1385** **A RESOLUTION APPROVING THE IMPLEMENTATION OF THE VILLAGE OF MONTPELIER COMPENSATION PLAN STRUCTURE AND ADMINISTRATION AND AUTHORIZING AND ESTABLISHING THE WAGE ADJUSTMENTS FOR HOURLY AND SALARIED EMPLOYEES** Jason Rockey presented Resolution 1385 to Council and requested a second reading. This resolution is to take the two wage scales the Village has and put them into one by job classification and to simplify the pay scale. This can be adjusted since this is the second reading.
Resolution 1385 – Second Reading	Mr. Don Schlosser moved, and Mr. Chris Kannel seconded a motion to give Resolution 1385 a second reading. Vote on motion: All ayes Resolution 1385 was read by title.

Resolution 1386 – Transfer Police Pension

RESOLUTION 1386

A RESOLUTION APPROVING A TRANSFER FROM THE GENERAL FUND FOR CURRENT EXPENSES OF THE VILLAGE OF MONTPELIER, STATE OF OHIO, FOR THE YEAR ENDING DECEMBER 31, 2023.

Jason Rockey presented Resolution 1386 to Council and requested to suspend and pass. This is to transfer money to the Police Pension Fund. The Village can do this up to three times a year. Nikki Uribes stated that Village has only transferred twice because of how short-staffed the Police Department is.

Resolution 1386 – Motion to Suspend Three Readings Rule

Mr. Kevin Motter moved, and Ms. Melissa Ewers seconded a motion to suspend the rules requiring three separate readings of Resolution 1386. Roll call on motion: Mr. Don Schlosser, yes; Mr. Nathan Thompson, yes; Mr. Chris Kannel, yes; Mrs. Heather Freese, yes; Ms. Melissa Ewers, yes; and Mr. Kevin Motter, yes.

Resolution 1386 was read by title.

Resolution 1386 – Motion to Pass

Mr. Chris Kannel moved, and Ms. Melissa Ewers seconded a motion to pass Resolution 1386. Roll call on motion: Mrs. Heather Freese, yes; Mr. Nathan Thompson, yes; Mr. Don Schlosser, yes; Mr. Chris Kannel, yes; Mr. Kevin Motter, yes; and Ms. Melissa Ewers, yes.

Resolution 1386 passed.

Resolution 1387 – Amended Appropriations

RESOLUTION 1387

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 1387 to Council and requested to suspend and pass. Nikki Uribes stated this was truing up revenue lines for the end of the year and moving the lining of the 54 out of the expense line to use in 2024.

Resolution 1387 – Motion to Suspend Three Readings Rule

Mr. Nathan Thompson moved, and Mr. Don Schlosser seconded a motion to suspend the rules requiring three separate readings of Resolution 1387. Roll call on motion: Mr. Don Schlosser, yes; Mr. Nathan Thompson, yes; Mr. Chris Kannel, yes; Mrs. Heather Freese, yes. Ms. Melissa Ewers, yes, and Mr. Kevin Motter, yes.

Resolution 1387 was read by title.

Resolution 1387 – Motion to Pass

Mr. Kevin Motter moved, and Ms. Melissa Ewers seconded a motion to pass Resolution 1387. Roll call on motion: Mrs. Heather Freese, yes; Mr. Nathan Thompson, yes; Mr. Don Schlosser, yes; Mr. Chris Kannel, yes; Mr. Kevin Motter, yes; and Ms. Melissa Ewers; yes.

Resolution 1387 passed.

Manager's Report

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

- Montpelier Police Department hired Jared Armstrong and will start on December 1, 2023. Jared Armstrong was a 2017 graduate from Montpelier High School, is the Ohio National Guard, and has been OPOTA certified for two years. Jared Armstrong is interested in the JRO position at the Montpelier Schools.
- Stephanie Mills put in her two weeks' notice and is going to another agency.
- The Montpelier Police Department has offered a full-time position to a former employee pending screening.

Ms. Melissa Ewers asked how long the field training was and how long the JRO certification would take. Jason Rockey said that field training could take up to four months, depending on how well the officer knows the Village's streets and does not know long the certification for JRO position would be.

Executive Session

Mr. Kevin Motter moved, and Mrs. Heather Freese seconded a motion to go into Executive Session to consider Personnel Employment under ORC 121.22 (G)(1). Roll call on motion; Mr. Nathan Thompson, yes; Mr. Don Schlosser, yes; Mr. Chris Kannel, yes; Mrs. Heather Freese, yes; Ms. Melissa Ewers, yes; and Mr. Kevin Motter; yes.

Adjourn

There being no further business to come before Council, Mr. Kevin Motter moved, and Mr. Chris Kannel seconded a motion to adjourn at 7:59pm. Vote on motion: All ayes

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Clerk of Council Mayor Steve Yagelski

PROCLAMATION
Honoring Chris Walker

WHEREAS, the Village of Montpelier wishes to recognize Chris Walker for his years of dedicated service to its residents.

WHEREAS, for 20 years Chris Walker has provided the Village Council and its residents safety and protection in one form or another as a long-time resident of the Village of Montpelier

WHEREAS, Chris Walker was a member of the Montpelier Police Department for 5 years before pursuing his law degree, then returned to Montpelier as the Law Director. He represented Bish, Butler and Thompson for 4 years and continued his service as a founding partner with the Richards and Walker firm for the past 11 years. He was also employed as a life guard for the Village pool.

WHEREAS, Chris Walker demonstrated drive and determination at an early age by serving and protecting our citizens in many different ways. He has provided wise council decisions under numerous circumstances with a calm demeaner, while making sure all answers have been explained to the finest detail.

NOW THEREFORE BE IT RESOLVED that I, Mayor Steven L. Yagelski, on behalf of the Montpelier Village Council extend our gratitude to Chris Walker for his dedication and service to the Village of Montpelier and community. We recognize his commitment and hereby proclaim Monday, December 18, 2023 as "Chris Walker Day" in the Village of Montpelier.

Proclaimed this 18th day December, 2023.

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Mayor Steven L. Yagelski

Village of Montpelier

Statement of Cash Position with MTD Totals

From: 1/1/2023 to 11/30/2023 — 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	$145,336.89	$2,133,343.69	$132,440.70	$1,641,077.52	$3,879,605.22	$239,682.12	$3,639,923.10
201	STREET FUND	$336,039.79	$22,511.71	$240,261.46	$14,402.73	$186,990.58	$389,310.67	$11,561.59	$377,749.08
202	STATE HIGHWAY FUND	$33,773.03	$1,889.67	$19,962.93	$0.00	$0.00	$53,735.96	$500.00	$53,235.96
203	PARKS AND RECREATION FUND	$989,445.83	$31,896.40	$453,189.43	$14,598.98	$582,152.31	$860,482.95	$23,194.20	$837,288.75
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	$1,067.37	$12,417.85	$2,620.70	$5,646.30	$70,584.99	$3,466.80	$67,118.19
206	ALC ED. & ENF. FUND	$1,815.66	$0.00	$60.00	$107.00	$144.00	$1,731.66	$0.00	$1,731.66
207	IRON HORSE RIVER TRAIL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,199,930.67	($1,199,930.67)
208	POLICE PENSION FUND	$40,669.70	$25,000.00	$66,932.20	$7,547.86	$70,735.03	$36,866.87	$41.14	$36,825.73
209	POLICE DRUG FUND	$4,595.88	$0.00	$1,053.00	$0.00	$461.00	$5,187.88	$0.00	$5,187.88
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	$472.50	$24,447.12	$0.00	$32,426.53	$113,104.56	$0.00	$113,104.56
212	WWIP - GRANT	$731,212.04	$328,338.92	$2,568,740.93	$125,536.17	$2,525,489.14	$774,463.83	$0.00	$774,463.83
216	CORONAVIRUS ARPA 2021 FUND	$413,151.96	$0.00	$0.00	$60,700.00	$413,151.00	$0.96	$0.00	$0.96
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	$62,922.90	$496,452.09	$5,638.39	$724,564.65	$889,217.75	$130,674.45	$758,543.30
401	SEWER CAPITAL IMPROVEMENT FUND	$1,203,534.07	$31,789.62	$397,833.85	$0.00	$216,215.22	$1,385,152.70	$3,600.00	$1,381,552.70
501	WATER FUND	$1,608,768.36	$109,475.73	$1,190,430.78	$85,260.87	$1,230,573.32	$1,568,625.82	$204,398.54	$1,364,227.28
502	LIGHT FUND	$5,880,653.41	$525,956.37	$6,222,419.93	$603,722.29	$6,362,543.30	$5,740,530.04	$1,245,019.02	$4,495,511.02
503	SEWER FUND	$1,072,556.90	$84,085.65	$907,444.20	$126,608.93	$851,541.62	$1,128,459.48	$148,477.44	$979,982.04
504	STORM SEWER FUND	$800,268.11	$7,914.21	$86,722.28	$6,793.92	$192,812.14	$694,178.25	$3,563.65	$690,614.60
505	UTILITY DEPOSIT FUND	$138,221.21	$2,016.83	$23,996.83	$2,346.77	$30,872.41	$131,345.63	$0.00	$131,345.63
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	$70.00	$23,056.02	$70.00	$23,056.02	$0.00	$2,024.58	($2,024.58)
702	Credit Memo Utility Billing	$8,051.68	$2,191.27	($2,037.49)	$0.00	$0.00	$6,014.19	$0.00	$6,014.19
Grand Total:		$17,952,324.40	$1,382,936.04	$14,866,727.10	$1,188,395.31	$15,090,452.09	$17,728,599.41	$3,216,134.20	$14,512,465.21

Village of Montpelier

Fund Type Details
November 2023

* Report Contains Filters

	YTD Budget	MTD Actual	YTD Actual	YTD Encumbrance	YTD Balance After Encumbrance	Percent Actual To Budget 2023
101 GENERAL FUND						
51 PERSONAL SERVICES	1,439,740	75,340	1,083,483	53,792	302,465	75.26%
52 TRAVEL & TRANSPORTATION	18,625	660	11,188	632	6,805	60.07%
53 CONTRACTUAL SERVICE	407,735	10,154	279,937	65,974	61,824	68.66%
54 SUPPLIES & MATERIALS	324,758	21,287	193,193	68,902	62,662	59.49%
55 CAPITAL OUTLAY	87,328	0	14,265	50,382	22,681	16.34%
56 DEBT SERVICES	0	0	0	0	0	0.00%
57 OTHER USES	84,013	25,000	59,011	0	25,002	70.24%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 101 GENERAL FUND	2,362,199	132,441	1,641,078	239,682	481,439	69.47%
201 STREET FUND						
51 PERSONAL SERVICES	276,810	14,403	185,411	11,562	79,838	66.98%
57 OTHER USES	1,580	0	1,580	0	0	99.98%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 201 STREET FUND	278,390	14,403	186,991	11,562	79,838	67.17%
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	251,690	10,914	215,726	6,918	29,046	85.71%
52 TRAVEL & TRANSPORTATION	3,000	890	1,040	0	1,960	34.67%
53 CONTRACTUAL SERVICE	83,493	312	42,785	7,310	33,398	51.24%
54 SUPPLIES & MATERIALS	150,535	1,843	110,609	8,225	31,701	73.48%
55 CAPITAL OUTLAY	10,537	640	6,529	741	3,267	61.96%
56 DEBT SERVICES	205,463	0	205,463	0	0	100.00%
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	704,718	14,599	582,152	23,194	99,371	82.61%
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	2,621	5,646	3,467	3,887	43.43%
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	2,621	5,646	3,467	3,887	43.43%
206 ALC ED. & ENF. FUND						
52 TRAVEL & TRANSPORTATION	0	0	0	0	0	0.00%
53 CONTRACTUAL SERVICE	150	107	144	0	6	96.00%
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	107	144	0	6	96.00%
207 IRON HORSE RIVER TRAIL						
52 TRAVEL & TRANSPORTATION	0	0	0	0	0	0.00%
55 CAPITAL OUTLAY	1,200,000	0	0	1,199,931	69	0.00%
Sub Total 207 IRON HORSE RIVER TRAIL	1,200,000	0	0	1,199,931	69	0.00%
208 POLICE PENSION FUND						
51 PERSONAL SERVICES	100,000	7,548	70,426	0	29,574	70.43%
53 CONTRACTUAL SERVICE	350	0	309	41	0	88.25%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 208 POLICE PENSION FUND	100,350	7,548	70,735	41	29,574	70.49%
209 POLICE DRUG FUND						
52 TRAVEL & TRANSPORTATION	0	0	0	0	0	0.00%
53 CONTRACTUAL SERVICE	500	0	461	0	39	92.20%
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	461	0	1,039	30.73%
210 LAW ENFORCEMENT						
52 TRAVEL & TRANSPORTATION	0	0	0	0	0	0.00%
53 CONTRACTUAL SERVICE	0	0	0	0	0	0.00%

Village of Montpelier

Fund Type Details
November 2023

* 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	33,626	0	32,427	0	1,199	96.43%
Sub Total 211 COMPENSATED ABSENCES	33,626	0	32,427	0	1,199	96.43%
212 WWIP - GRANT						
55 CAPITAL OUTLAY	2,525,743	125,536	2,525,489	0	254	99.99%
57 OTHER USES	900,000	0	0	0	900,000	0.00%
Sub Total 212 WWIP - GRANT	3,425,743	125,536	2,525,489	0	900,254	73.72%
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	60,700	413,151	0	0	100.00%
Sub Total 216 CORONAVIRUS ARPA 2021	413,151	60,700	413,151	0	0	100.00%
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						

	YTD Budget	MTD Actual	YTD Actual	YTD Encumbrance	YTD Balance After Encumbrance	Percent Actual To Budget 2023
* Report Contains Filters						
53 CONTRACTUAL SERVICE	120,034	5,638	33,581	52,215	34,237	27.98%
54 SUPPLIES & MATERIALS	152,730	0	30,361	30,000	92,369	19.88%
55 CAPITAL OUTLAY	812,300	0	660,622	48,459	103,219	81.33%
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	1,085,064	5,638	724,565	130,674	229,825	66.78%
401 SEWER CAPITAL IMPROVEMENT FUND						
53 CONTRACTUAL SERVICE	135,000	0	771	3,600	130,629	0.57%
54 SUPPLIES & MATERIALS	0	0	0	0	0	0.00%
55 CAPITAL OUTLAY	42,920	0	1,159	0	41,761	2.70%
56 DEBT SERVICES	214,287	0	214,285	0	2	100.00%
57 OTHER USES	0	0	0	0	0	0.00%
Sub Total 401 SEWER CAPITAL	392,207	0	216,215	3,600	172,392	55.13%
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	497,660	31,280	403,633	12,021	82,006	81.11%
52 TRAVEL & TRANSPORTATION	11,200	488	3,285	596	7,319	29.33%
53 CONTRACTUAL SERVICE	126,090	4,708	48,344	5,797	71,949	38.34%
54 SUPPLIES & MATERIALS	432,193	48,595	276,200	93,069	62,924	63.91%
55 CAPITAL OUTLAY	223,559	190	105,992	92,915	24,651	47.41%
56 DEBT SERVICES	391,070	0	391,068	0	2	100.00%
57 OTHER USES	2,052	0	2,051	0	1	99.96%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 501 WATER FUND	1,683,824	85,261	1,230,573	204,399	248,852	73.08%
502 LIGHT FUND						
51 PERSONAL SERVICES	739,025	47,826	568,586	23,083	147,356	76.94%
52 TRAVEL & TRANSPORTATION	44,000	2,988	26,627	800	16,573	60.52%
53 CONTRACTUAL SERVICE	6,034,500	490,309	4,891,596	1,014,255	128,650	81.06%
54 SUPPLIES & MATERIALS	349,630	33,974	237,698	32,421	79,511	67.99%
55 CAPITAL OUTLAY	1,116,949	13,614	470,969	124,769	521,211	42.17%
56 DEBT SERVICES	213,087	15,012	163,308	49,692	87	76.64%
57 OTHER USES	3,761	0	3,760	0	1	99.96%

Village of Montpelier

Fund Type Details
November 2023

* Report Contains Filters	YTD Budget	MTD Actual	YTD Actual	YTD Encumbrance	YTD Balance After Encumbrance	Percent Actual To Budget 2023
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 502 LIGHT FUND	8,500,952	603,722	6,362,543	1,245,019	893,390	74.85%
503 SEWER FUND						
51 PERSONAL SERVICES	464,824	31,572	374,056	15,571	75,197	80.47%
52 TRAVEL & TRANSPORTATION	6,925	434	3,643	513	2,769	52.60%
53 CONTRACTUAL SERVICE	255,756	62,998	167,987	65,597	22,172	65.68%
54 SUPPLIES & MATERIALS	354,853	31,477	233,265	48,752	72,836	65.74%
55 CAPITAL OUTLAY	126,373	127	70,540	18,044	37,790	55.82%
56 DEBT SERVICES	0	0	0	0	0	0.00%
57 OTHER USES	2,052	0	2,051	0	1	99.96%
59 NON-APPROPRIATED	0	0	0	0	0	0.00%
Sub Total 503 SEWER FUND	1,210,783	126,609	851,542	148,477	210,764	70.33%
504 STORM SEWER FUND						
51 PERSONAL SERVICES	79,820	6,794	68,586	3,564	7,671	85.93%
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	0	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	225,070	6,794	192,812	3,564	28,694	85.67%
505 UTILITY DEPOSIT FUND						
53 CONTRACTUAL SERVICE	45,000	2,347	30,872	0	14,128	68.61%
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	2,347	30,872	0	14,128	68.61%
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%

	YTD Budget	MTD Actual	YTD Actual	YTD Encumbrance	YTD Balance After Encumbrance	Percent Actual To Budget 2023
* Report Contains Filters						
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	70	23,056	2,025	-5,081	115.28%
Sub Total 701 INCOME TAX CONTROL	20,000	70	23,056	2,025	-5,081	115.28%
Report Total :	21,708,227	1,188,395	15,090,452	3,216,134	3,401,641	69.51%

Village of Montpelier

Revenue Report
November

	YTD Expected Revenue	MTD Actual Revenue	YTD Actual Revenue	YTD Uncollected Balance	Percent Collected

* Report Contains Filters

	YTD Expected Revenue	MTD Actual Revenue	YTD Actual Revenue	YTD Uncollected Balance	Percent Collected
101 GENERAL FUND					
41 LOCAL TAXES	1,238,050.00	86,530.81	1,214,513.54	23,536.46	98.10%
42 INTERGOVERNMENTAL REVENUES	196,025.00	15,285.75	190,451.72	5,573.28	97.16%
43 SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	259,760.00	24,774.09	239,184.40	20,575.60	92.08%
46 FINES,LICENSES & PERMITS	80,200.00	13,675.07	88,641.50	(8,441.50)	110.53%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	478,300.00	5,071.17	400,552.53	77,747.47	83.75%
49 TRANSFER REVENUE	600,000.00	0.00	0.00	600,000.00	0.00%
Sub Total 101 GENERAL FUND	2,852,335.00	145,336.89	2,133,343.69	718,991.31	74.79%
201 STREET FUND					
42 INTERGOVERNMENTAL REVENUES	230,000.00	20,537.32	220,957.67	9,042.33	96.07%
48 MISCELLANEOUS REVENUES	15,250.00	1,974.39	19,303.79	(4,053.79)	126.58%
Sub Total 201 STREET FUND	245,250.00	22,511.71	240,261.46	4,988.54	97.97%
202 STATE HIGHWAY FUND					
42 INTERGOVERNMENTAL REVENUES	17,400.00	1,665.19	17,915.50	(515.50)	102.96%
48 MISCELLANEOUS REVENUES	1,420.00	224.48	2,047.43	(627.43)	144.19%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 202 STATE HIGHWAY FUND	18,820.00	1,889.67	19,962.93	(1,142.93)	106.07%
203 PARKS AND RECREATION FUND					
41 LOCAL TAXES	402,600.00	31,789.62	397,833.85	4,766.15	98.82%
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	42,580.00	0.00	42,190.34	389.66	99.08%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	12,980.00	106.78	13,165.24	(185.24)	101.43%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 203 PARKS AND RECREATION FUND	458,160.00	31,896.40	453,189.43	4,970.57	98.92%
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	772.50	9,270.01	129.99	98.62%
48 MISCELLANEOUS REVENUES	2,045.00	294.87	3,147.84	(1,102.84)	153.93%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%

Village of Montpelier

Revenue Report
November

	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	11,445.00	1,067.37	12,417.85	(972.85)	108.50%
206 ALC ED. & ENF. FUND					
46 FINES,LICENSES & PERMITS	100.00	0.00	60.00	40.00	60.00%
Sub Total 206 ALC ED. & ENF. FUND	100.00	0.00	60.00	40.00	60.00%
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	14,890.50	(1,890.50)	114.54%
42 INTERGOVERNMENTAL REVENUES	2,000.00	0.00	2,041.70	(41.70)	102.09%
49 TRANSFER REVENUE	75,000.00	25,000.00	50,000.00	25,000.00	66.67%
Sub Total 208 POLICE PENSION FUND	90,000.00	25,000.00	66,932.20	23,067.80	74.37%
209 POLICE DRUG FUND					
46 FINES,LICENSES & PERMITS	400.00	0.00	1,053.00	(653.00)	263.25%
Sub Total 209 POLICE DRUG FUND	400.00	0.00	1,053.00	(653.00)	263.25%
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	5,100.00	472.50	5,993.98	(893.98)	117.53%
49 TRANSFER REVENUE	18,454.00	0.00	18,453.14	0.86	100.00%
Sub Total 211 COMPENSATED ABSENCES	23,554.00	472.50	24,447.12	(893.12)	103.79%
212 WWIP - GRANT					
42 INTERGOVERNMENTAL REVENUES	2,721,887.00	328,338.92	2,568,740.93	153,146.07	94.37%
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	328,338.92	2,568,740.93	153,146.07	94.37%
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
November

	YTD Expected Revenue	MTD Actual Revenue	YTD Actual Revenue	YTD Uncollected Balance	Percent Collected

* Report Contains Filters

	YTD Expected Revenue	MTD Actual Revenue	YTD Actual Revenue	YTD Uncollected Balance	Percent Collected
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	469,700.00	37,087.90	464,139.51	5,560.49	98.82%
42 INTERGOVERNMENTAL REVENUES	16,739.00	11,889.00	16,739.48	(0.48)	100.00%
43 SPECIAL ASSESSMENTS	500.00	0.00	1,127.10	(627.10)	225.42%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	19,049.00	13,946.00	14,446.00	4,603.00	75.84%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 301 TAX CAPITAL IMPROVEMENT FUND	505,988.00	62,922.90	496,452.09	9,535.91	98.12%
401 SEWER CAPITAL IMPROVEMENT FUND					
41 LOCAL TAXES	402,600.00	31,789.62	397,833.85	4,766.15	98.82%
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	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	702,600.00	31,789.62	397,833.85	304,766.15	56.62%
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	1,255,250.00	108,427.53	1,171,984.37	83,265.63	93.37%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%

Village of Montpelier

Revenue Report
November

* Report Contains Filters

	YTD Expected Revenue	MTD Actual Revenue	YTD Actual Revenue	YTD Uncollected Balance	Percent Collected
48 MISCELLANEOUS REVENUES	18,128.00	1,048.20	18,446.41	(318.41)	101.76%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 501 WATER FUND	1,273,378.00	109,475.73	1,190,430.78	82,947.22	93.49%
502 LIGHT FUND					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	6,813,380.00	520,267.20	6,167,599.86	645,780.14	90.52%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	55,200.00	5,689.17	54,820.07	379.93	99.31%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 502 LIGHT FUND	6,868,580.00	525,956.37	6,222,419.93	646,160.07	90.59%
503 SEWER FUND					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	965,675.00	83,362.92	900,691.54	64,983.46	93.27%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	6,580.00	722.73	6,752.66	(172.66)	102.62%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 503 SEWER FUND	972,255.00	84,085.65	907,444.20	64,810.80	93.33%
504 STORM SEWER FUND					
42 INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00%
45 CHARGES FOR SERVICES	95,000.00	7,913.27	86,646.73	8,353.27	91.21%
47 OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00%
48 MISCELLANEOUS REVENUES	250.00	0.94	75.55	174.45	30.22%
49 TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00%
Sub Total 504 STORM SEWER FUND	95,250.00	7,914.21	86,722.28	8,527.72	91.05%
505 UTILITY DEPOSIT FUND					
45 CHARGES FOR SERVICES	30,000.00	2,016.83	23,996.83	6,003.17	79.99%
48 MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00%
Sub Total 505 UTILITY DEPOSIT FUND	30,000.00	2,016.83	23,996.83	6,003.17	79.99%
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
November

	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	70.00	23,056.02	(3,056.02)	115.28%
Sub Total 701 INCOME TAX CONTROL	20,000.00	70.00	23,056.02	(3,056.02)	115.28%
702 Credit Memo Utility Billing					
48 MISCELLANEOUS REVENUES	5,000.00	2,191.27	(2,037.49)	7,037.49	-40.75%
Sub Total 702 Credit Memo Utility Billing	5,000.00	2,191.27	(2,037.49)	7,037.49	-40.75%
Report Total :	18,095,002.00	1,382,936.04	14,866,727.10	3,228,274.90	82.16%

CASH FUND BALANCE

MONTH ENDED NOVEMBER 2023

PREMIER BANK	$251,018.00	
PREMIER BANK - Savings	$6,221,140.35	
DENTAL	$3,000.00	
TOTAL CASH		$6,475,158.35
INVESTMENTS:		
INVESTMENTS	$11,746,528.56	
TOTAL INVESTMENTS		$11,746,528.56
PETTY CASH		$1,950.00
TOTAL CASH AND INVESTMENTS		$18,223,636.91
LESS:		
OUTSTANDING CHECKS		($501,248.26)
DEPOSIT FOR 501 C 3		$0.00
PLUS:		
Deposit In Transit -		$0.00
Deposit In Transit		$0.00
Deposit In Transit -		$0.00
CC IN TRANSIT		$6,210.76
TOTAL CASH AVAILABLE PER BANK		$17,728,599.41
TOTAL CASH AVAILABLE PER BOOKS		$17,728,599.41
		$0.00

I have reviewed the following financial information: ________________________________date:___________

		Fund Balance - Unexpended					
$6,472,158.35		$387,684.32	0.0599	$27,151.02	$1,626.35	201	
		$53,511.48	0.0083	$27,151.02	$224.48	202	
		$70,290.12	0.0109	$27,151.02	$294.87	205	
		$112,632.06	0.0174	$27,151.02	$472.50	211	
					$2,618.21		
				$0.00	$24,532.81	101	
				$18,047.84	$18,047.84	101-482-001	inv int
				($39,957.83)	($39,957.83)	101-482-002	Chg in inv
				$5,241.03	$5,241.03		
INCOME TAX - CCA							
	$168,250.14	0.40625000	$68,351.62	101-000-413-000		0.625	0.40625
		0.21875000	$36,804.72	301-000-413-000			0.21875
		0.18750000	$31,546.90	203-000-413-000		0.1875	
		0.18750000	$31,546.90	401-000-413-000		0.1875	
			$168,250.14			1	
INCOME TAX - STATE NET PROFIT							
	$1,294.53	0.40625000	$525.90	101-000-413-000		0.625	0.40625
		0.21875000	$283.18	301-000-413-000			0.21875
		0.18750000	$242.72	203-000-413-000		0.1875	
		0.18750000	$242.72	401-000-413-000		0.1875	
			$1,294.53			1	
INCOME TAX - ATTORNEY GENERAL							
	$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 - 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	
	$169,544.67	TOTAL TAX COLLECTIONS FOR MONTH					

PROFESSIONAL SERVICES CONTRACT

This Agreement ("Agreement") is made and effective on the 1st day of January, 2024, by and between the **Village of Montpelier**, an Ohio Municipal Corporation ("Village"), and **Robert W. Bohmer**, Attorney, and the law firm of Rupp, Hagans & Bohmer, LLP.

WHEREAS, the Village desires to provide for the appointment of a Law Director for the Village pursuant to its legislative authority under Ohio Revised Code Section 733.48; and

WHEREAS, Attorney Robert W. Bohmer is an Attorney licensed to practice law in the State of Ohio and partner of the firm of Rupp, Hagans & Bohmer, LLP, located at 302 North Defiance Street, Archbold, Ohio 43502 and 200 West High Street, Bryan, Ohio 43506; and

WHEREAS, Robert W. Bohmer has agreed to accept the appointment as Law Director of the Village; and

WHEREEAS, the Council of the Village has authorized and directed the Mayor to enter into a professional services contract with Robert W. Bohmer and his firm, Rupp, Hagans & Bohmer, LLP.

NOW THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

1. DUTIES. Robert W. Bohmer is hereby appointed the Law Director of the Village and shall be responsible for performing any and all duties pursuant to the Codified Ordinances of the Village and the laws of the State of Ohio. These services may include, but are not limited to:

a. Attending, upon request, regular Council meetings;

b. Attending, upon request, special Council meetings;

c. Attending, upon request, meetings or conferences with Village officials and/or employees and meetings with City, County, State, Federal or other governmental officials;

d. Rendering legal advice for and requested by the Council, Mayor, Village Manager, or other Village officials;

e. Preparing upon request all routine and non-routine ordinances, resolutions, and proclamations, contracts, agreements, leases, notes, deeds, easement agreements, and other legal documents as requested by the Village or as are otherwise necessary;

f. Prosecuting or defending on behalf of the Village such complaints, suits and controversies in the courts of the State of Ohio to which the Village may be a party

g. Performing such other work as may be requested by the Council, Mayor, Village Manager or Village staff.

2. TERM. This agreement shall commence and be effective as of January 1, 2024, and shall conclude December 31, 2024. Thereafter, the Village may renew this Agreement for successive annual terms with written notice provided to Robert W. Bohmer at least thirty (30) days in advance of the end of the then existing term of its desire to renew the term. Additionally, each party shall have the right to terminate this Agreement at any time, with or without cause, by written notice given to the other party at least thirty (30) days in advance of the termination date.

3. COMPENSATION. Robert W. Bohmer and Rupp, Hagans & Bohmer, LLP shall be compensated for services provided under this Agreement at the rate One Hundred Forty-Five & 00/100 Dollars ($145.00) per hour.

4. EXPENSES. The Village shall reimburse any court costs and reasonable expenses incurred by Robert W. Bohmer or the firm of Rupp, Hagans & Bohmer, LLP advanced by them in furtherance of the duties performed hereunder. Such expenses include, without limitation, court costs, funds advanced on behalf of the Village, travel, parking, lodging, and deposition and discovery costs.

5. CONFLICTS OF INTEREST. Robert W. Bohmer and Rupp, Hagans & Bohmer, LLP may not represent the Village in any matter that constitutes a conflict of interest under the Ohio Revised Code or the Ohio Rules of Professional Conduct. In all such matters, Robert W. Bohmer shall determine, in his sole discretion and judgment, if a conflict of interest exists pursuant to the Ohio Revised Code or Ohio Rules of Professional Conduct. In the event a conflict arises, Robert W. Bohmer will be responsible for arranging alternate representation with a disinterested law firm subject to approval by the Village.

6. COOPERATING COUNSEL. The Village authorizes Robert W. Bohmer to utilize the services and assistance of other attorneys within the law firm of Rupp, Hagans & Bohmer, LLP in matters he deems appropriate.

7. SPECIAL COUNSEL. The Village authorizes Robert W. Bohmer to otherwise utilize the services and assistance of outside firms as Special Counsel, subject to Village approval.

8. SEVERABILITY. If any provision, or any portion thereof, contained in this agreement is held to be unconstitutional, invalid, or unenforceable, such provision, or portion thereof, shall be deemed severable, and the balance of this agreement shall remain in full force and effect.

9. ENTIRE AGREEMENT. The agreement contained herein shall constitute the entire understanding and agreement between the parties. Any and all prior agreements, understanding, and representations are hereby terminated and canceled in their entirety.

IN WITNESS WHEREOF, the Village has caused this agreement to be signed and executed in duplicate on its behalf by its Mayor and attorney Robert W. Bohmer has signed and executed this Agreement on behalf of Rupp, Hagans & Bohmer, LLP.

Village of Montpelier, an Ohio Municipal Corporation

Dated: ______________________________

____
Steve Yagelski, Mayor

Rupp, Hagans & Bohmer, LLP

Dated: ______________________________

____
Robert W. Bohmer, Partner

VILLAGE OF MONTPELIER

ELECTRIC UTILITY

CASH RESERVE POLICY

2024

VILLAGE OF MONTPELIER

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VILLAGE OF MONTPELIER

ELECTRIC UTILITY CASH RESERVE POLICY

INTRODUCTION

Cash reserve policies are often established by utilities to provide a guideline to determine the appropriate amount of cash reserves to maintain to help ensure:

1. Adequate cash exists to make timely payment of bills;
2. The short-term and long-term financial health of the Utility;
3. Stable rates are maintained for customers;
4. Adequate cash exists to fund unanticipated expenses; and
5. Existing and future debt service payments and rate covenants are met.

In recent years, a sluggish economy, volatile energy prices, and rising capital improvement costs have posed challenges to maintaining stable electric rates and adequate cash reserves. It is important for utilities to maintain the financial ability to mitigate the impact of rate adjustments for customers of the utility.

The cash reserve guidelines proposed in this report should be considered the minimum level of cash that should be maintained by the utility. The decision to carry more cash than the established minimum cash guidelines should be based on the assessments of the uncertainties and other financial policies such as:

- The financial risk facing the utilities
- Rate setting policies
- Variability in power costs
- Debt policies
- Catastrophic events
- Future capital improvements needed by utility
- Line Extension policies

The adequacy of these guidelines should be reviewed annually, and if appropriate, revised as needed.

CASH RESERVE POLICY

To help ensure timely completion of capital improvement and enable the utility to meet requirements for large unexpected expenditures, a minimum cash reserve policy should be established. This report attempts to quantify the minimum amount of cash the utility should keep in reserve; however, the actual cash reserves may vary above or below the minimum and is dependent on the life cycle of assets currently in service, and other factors as stated above. The minimum cash reserve calculation considers the risk “in total” and not each individual category. For example; catastrophic events can occur and the amount may far exceed the amount set aside under investment in assets. This category should also consider short term financing and the reserves set aside in the remaining four categories.

The methodology used in this report is based on certain assumptions related to percent of operation and maintenance, catastrophic events, capital improvements, and debt service. The establishment of minimum cash reserves should consider a number of factors including:

Working Capital Lag – Timing differences exist between when expenses are incurred and revenues receive from customers. Establishing a minimum cash reserve helps ensure cash exists to pay expenses in a timely manner.

- **The cash reserve policy will include 25% of annual operating expenses excluding depreciation and power supply expenditures.**

- **The cash reserve policy will include 10% of power supply expenditures.**

Catastrophic Events – Catastrophic events may occur that require substantial investments to replace damaged assets. Some examples of catastrophic events include ice storms, earthquakes, wind storms, floods, or tornadoes. Many of these catastrophic events may allow the utility to recover the cost of damages from insurance or FEMA; however, insurance and FEMA reimbursements can take between 6 months to 2 years to recover. The utility should ensure adequate cash reserves exist to replace the assets in a timely fashion and to arrange short term financing options. The minimum reserve levels are often combines with emergency funding from banks or bonding agencies. The percent to the minimum cash reserves and dependent on the age of the assets in service and the level of risk of catastrophic type events.

- **The cash reserve policy will include $1,000,000 to cover temporary funding of repairs caused by an unexpected catastrophic event.**

VILLAGE OF MONTPELIER

ELECTRIC UTILITY CASH RESERVE POLICY

CASH RESERVE POLICY

Annual Debt Service – The Village's Electric Utility currently has outstanding debt though its participation in the OMEGA JV5 Hydro Project (OMEGA JV5 Debt). It is not anticipated that the Village will be issuing debt in the near future to fund major capital improvements.

- **The cash reserve policy will include 100% of the current portion of debt service. (Next year's debt service payment)**

Capital Improvement Program – Some capital improvements are funded through bond issuances and some through cash reserves. The establishment of a minimum cash reserve level helps to ensure timely replacement or construction of assets.

- **The cash reserve policy will include 20% of the total of the five year capital improvement program less improvements funded through the issuance of bonds.**

If certain events occur that results in cash reserves falling below the recommended minimum cash reserve levels, the Village Council should take action to restore the cash reserves to the recommended minimum levels over the subsequent five years. These actions may include a number of options:

1. Rate Adjustments
2. Cost reductions
3. Issuance of debt to fund capital improvement programs
4. Modification of the assumptions used to determine the cash reserve levels

The recommended minimum cash reserves are listed below and should be updated and reviewed by the Village on an annual basis.

Minimum Cash Reserve Calculations

Based on the projected operation and maintenance, purchased power and capital improvement expenditures and future debt service payments, the recommended minimum cash reserves are listed below:

	Percent Allocated	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Operation & Maintenance	25%	432,000	444,960	458,309	472,058
Purchase Power	10%	551,200	567,736	584,768	602,311
Catastrophic Event	Fixed	1,000,000	1,030,000	1,060,900	1,092,727
Debt Service	100%	213,087	213,087	213,087	213,087
Five Year Cap Imp - Net of Financir	20%	655,000	674,650	694,890	715,736
Recommended Minimum Cash Reserve		$ 2,851,287	$ 2,930,433	$ 3,011,953	$ 3,095,919

The cash reserve calculation should be updated every year in connection with the budget process and updated of the Utility's financial projections. The discussion with the Village Council should include a visual description of the past trends, current position and future projections of cash reserves. Any changes in expenses, debt and capital improvements will impact the cash reserve minimum.

Uncollectible Utility Accounts to Write Off

Final Date	Due Date	Amount Due		Notes
5/28/2021	7/15/2021	$	17.00	Unable to locate, property sold before we could certify
5/28/2021	7/15/2021	$	113.13	Unable to locate, property sold before we could certify
12/7/2021	1/15/2022	$	49.20	Deceased, property sold before we could certify
6/30/2021	8/15/2021	$	177.38	Unable to collect, sold property before we could certify
6/30/2021	8/15/2021	$	17.85	Unable to collect, sold property before we could certify
10/16/2021	11/15/2021	$	60.80	Unable to locate, property sold before we could certify
2/16/2022	3/15/2022	$	72.60	Unable to collect, property owned by landbank
2/16/2022	3/15/2022	$	49.50	Unable to collect, property owned by landbank
2/16/2022	3/15/2022	$	49.50	Unable to collect, property owned by landbank
12/31/2021	2/15/2022	$	141.71	Unable to locate, property sold before we could certify
6/20/2022	7/15/2022	$	79.20	Unable to collect, property owned by landbank
8/2/2022	8/15/2022	$	59.10	Unable to collect, property owned by landbank
4/14/2022	5/15/2022	$	221.06	Unable to locate, property sold before we could certify
8/12/20223	9/15/2022	$	8.00	Deceased, property sold before we could certify
1/19/2023	2/15/2023	$	866.70	Unable to collect, porperty sold before we could certify
2/3/2023	2/28/2023	$	692.50	Unable to collect, property sold before we could certify
1/23/2023	2/15/2023	$	68.86	Unable to collect, property sold before we could certify
9/30/2022	10/15/2022	$	167.28	Unable to collect, property sold before we could certify
9/1/2023	10/15/2023	$	273.30	Deceased, property sold before we could certify
3/20/2023	4/15/2023	$	3.15	Unable to collect, property sold before we could certify
3/10/2023	4/15/2023	$	384.39	Unable to collect property sold before we could certify
3/10/2023	6/15/2023	$	258.58	Unable to collect property sold before we could certify
6/23/2023	7/15/2023	$	282.54	Unable to collect property sold before we could certify
5/1/2023	6/15/2023	$	87.89	Unable to collect property sold before we could certify
Total Amout to Write Off:		**$**	**4,201.22**	

RESOLUTION 1385

A RESOLUTION APPROVING THE IMPLEMENTATION OF THE VILLAGE OF MONTPELIER COMPENSATION PLAN STRUCTURE AND ADMINISTRATION AND AUTHORIZING AND ESTABLISHING THE WAGE ADJUSTMENTS FOR HOURLY AND SALARIED EMPLOYEES

Whereas, the Village of Montpelier Council is responsible for determining and administering the Village of Montpelier employee wages and benefits; and

Whereas, the Village of Montpelier recognizes the individual contributions made by its employees in serving the public and further recognizes the need to offer fair and competitive compensation to attract and retain qualified employees; now therefore

BE IT RESOLVED, by the Council of the Village of Montpelier, Ohio, that:

SECTION 1: That the Village of Montpelier Compensation Plan Structure and Administration be hereby adopted by the Village of Montpelier and shall govern pay range maximums and details of the administration of hourly and salaried employee compensation.

SECTION 2: The paygrade assignment wage structure included in the Village of Montpelier Classification and Compensation Study, attached here to as Exhibit A, effective beginning December 25, 2023, are hereby adopted for all employees who receive pay on a bi-weekly pay schedule and January 1, 2024 for employees who receive pay on a monthly pay schedule.

SECTION 3: The following compensation for the Volunteer Fire Department, not included in the Paygrade assignment wage structure included in the Village of Montpelier Classification and Compensation, are hereby adopted effective January 1, 2024.

JOB TITLE	WAGE RANGE
OFFICERS	
Chief	$20,000/yr, plus fire calls
Assistant Chief	$ 1,500/yr, plus fire calls
Captain	$ 600/yr, plus fire calls
Lieutenant(s)	$ 500/yr, plus fire calls
Safety Officer	$ 350/yr, plus fire calls
FIREFIGHTERS	
New members	$8.80/hr
Member with Firefighter I	$10.75/hr
Member with Firefighter II	$12.00/hr
Meetings attended	$9.50/meeting

Any volunteer fire department member who retires from the department in good standing with fifteen (15) or more consecutive years of service shall be eligible to participate in the following Length of Service Award program (LOSAP)

15 through 19 years of service	$ 75.00 per year of service
20 through 30 years of service	$100.00 per year of service (maximum $3,000)

Retirement due to medical reasons before a member has 15 years of active service will be reviewed by the dependency board and their decision will be final as to possible eligibility.

To determine year's eligibility, a point system based on the following parameters will be used: a) Meeting attendance; b) Fire attendance; c) Department extra activity participation.

SECTION 4: The following compensation for Seasonal and Part-time employees, not included in the Paygrade assignment wage structure included in the Village of Montpelier Classification and Compensation, are hereby adopted effective December 25, 2023.

JOB TITLE	WAGE RANGE
ENGINEERING DEPARTMENT	
Project Engineer	$25.00 - $100.00/hr
Park Maintenance & Recreation Department	
Seasonal Employees	$10.00 - $18.00/hr
Pool Department	
Head Lifeguard	up to $15.00/hr
Certified Lifeguard	up to $13.00/hr
Non-certified employee	up to $11.00/hr
All Other Departments	
Seasonal Employees	up to $40.00/hr

SECTION 5: Clothing Allowance. Full-time Police Officers shall receive a $400 yearly clothing allowance every January. All other full-time Village employees shall receive a $350 yearly clothing allowance.

SECTION 6: The included Organizational Chart, attached hereto as Exhibit B and job descriptions in the Village of Montpelier Classification and Compensation Plan is a representation of the organizational structure and employee duties that the Village of Montpelier desires to implement.

SECTION 7: Payment of wages pursuant to this ordinance or otherwise prior to the effective date of this legislation is hereby ratified and approved.

SECTION 8: Excluding the Volunteer Firefighters, Firefighter Officers and Assistant Fire Chief, the wages for salaried personnel are paid bi-weekly and are calculated on the basis of 2080 hours per calendar year, recognizing that there will be, on occasion, a year with 27 pay periods.

SECTION 9: This Resolution shall supersede any prior legislation that conflicts with the terms contained herein and all existing Resolutions inconsistent with this Resolution are hereby repealed.

SECTION 10: This Resolution shall take effect and be in force immediately upon passage.

______________________________ ______________________________

Date Passed Steven L. Yagelski, Mayor

ATTEST:

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Clerk of Council

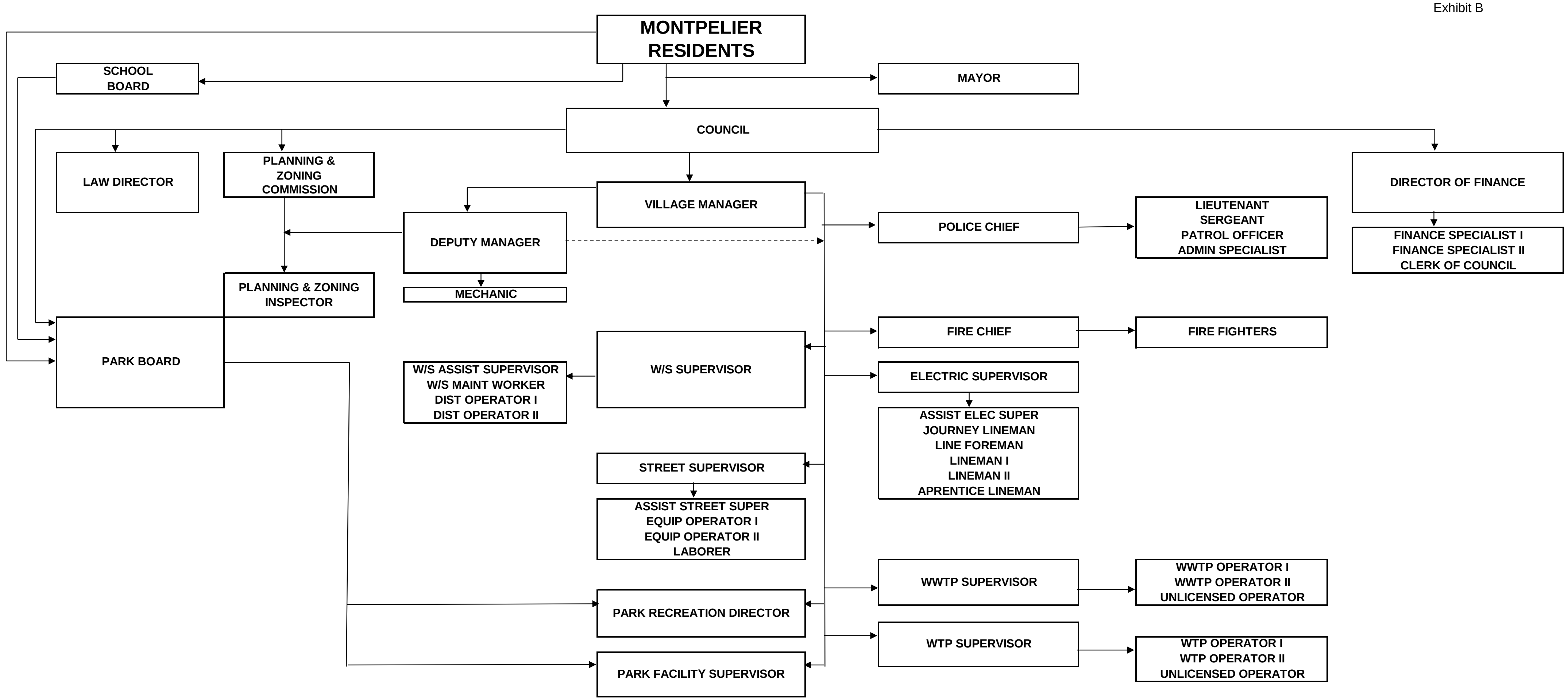
Exhibit A

VILLAGE OF MONTPELIER
PAYGRADE ASSIGNMENT WAGE STRUCTURE

PAY GRADE ASSIGNMENT	POSITION	MIN	ANNUALIZED MIN	MID	ANNUALIZED MID	MAX	ANNUALIZED MAX
EMPLOYEES							
1	Unlicensed Operator Street Laborer Apprentice Lineman W/S Maintenance Worker	$16.10	$33,488.00	$20.13	$41,870.40	$24.15	$50,232.00
2	Street Equipment Operator I Finance Specialist I	$17.25	$35,880.00	$21.57	$44,865.60	$25.88	$53,830.40
3	Lineman I Street Equipment Operator II Distribution Operator I Finance Specialist II Police Admin Specialist Clerk of Council	$18.40	$38,272.00	$23.00	$47,840.00	$27.60	$57,408.00
4	Distribution Operator II Treatment Plant Operator I Street Assistant Superintendent Water/Sewer Assist Supervisor	$19.55	$40,664.00	$24.44	$50,835.20	$29.33	$61,006.40
5	Planning & Zoning Inspector Lineman II Patrol Officer Mechanic Park Facility Supervisor Park Recreation Director	$20.70	$43,056.00	$25.88	$53,830.40	$31.05	$64,584.00
6	Treatment Plant Operator II	$21.85	$45,448.00	$27.32	$56,825.60	$32.78	$68,182.40
7	Line Foreman Journey Lineman Street Superintendent Police Sergeant	$24.15	$50,232.00	$30.19	$62,795.20	$36.23	$75,358.40
8	Treatment Plant Supervisor Water/Sewer Supervisor	$25.30	$52,624.00	$31.63	$65,790.40	$37.95	$78,936.00
9	Electric Assistant Superintendent	$26.45	$55,016.00	$33.07	$68,785.60	$39.68	$82,534.40
10	Deputy Village Manager Electric Superintendent Police Lieutenant	$28.75	$59,800.00	$35.94	$74,755.20	$43.13	$89,710.40
11	Village Manager Director of Finance Police Chief	$30.19	$62,795.20	$37.74	$78,499.20	$45.28	$94,182.40

VILLAGE OF MONTPELIER ORGANIZATIONAL CHART

Exhibit B



REVISED 11/8/2023

ORDINANCE 2270

AN ORDINANCE AMENDING CERTAIN SECTIONS OF CHAPTER 185 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF MONTPELIER, OHIO PERTAINING TO MUNICIPAL INCOME TAX.

WHEREAS, Ohio House Bill 33, which was passed by 135th Ohio General Assembly and signed into law on July 3, 2023 made several changes to the law pertaining to Municipal Income Tax; and

WHEREAS, the Village of Montpelier, Ohio has previously established a Municipal Income Tax; and

WHEREAS, certain amendments are required in order to make the Village of Montpelier's Municipal Income Tax ordinances consistent with the provisions of Ohio House Bill 33;

NOW, THEREFORE, BE IT ORDAINED by Council of the Village of Montpelier, Williams County, Ohio, that the following amendments are made with deletions indicated by cross-through and additions indicated by underlining:

<u>SECTION 1:</u> Section 185.03(11)(O) of the Codified Ordinances of the Village of Montpelier, Ohio is amended as follows:

(O) ~~A portion of the municipal taxable income earned by individuals or a class of individuals under eighteen years of age, specifically exempting all income other than income reported on a W-2.~~<u>For tax years 2024 and after, the income of individuals under 18 years of age.</u>

<u>SECTION 2:</u> Divisions (A), (F), and (G) of Section 185.094 of the Codified Ordinances of the Village of Montpelier, Ohio are amended as follows:

(A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of Municipality's income tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates.

(F) If an extension for the filing of the taxpayer's federal income tax return has been made, a copy of the federal extension request shall be included with the filing of the Municipality's income tax return.

(G) If a taxpayer receives an extension for the filing of a municipal income tax return under this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates division (G) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to $150.

Division (G) of this section does not apply to an extension received under division (A) or (B) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension.

SECTION 3: Divisions (C)(4) and (C)(5) of Section 185.10 of the Codified Ordinances of the Village of Montpelier, Ohio are hereby amended as follows:

(C)(4) For tax years ending on or before December 31, 2022, ~~W~~with respect to returns other than estimated income tax returns, the Municipality shall impose a monthly penalty of twenty-five dollars for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of one hundred fifty dollars in assessed penalty for each failure to timely file a return.

(C)(5) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, Municipality may impose a penalty not exceeding $25 for each failure to timely file each return, regardless of the liability shown thereon, except that Municipality shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

SECTION 4: Section 185.21 is added to Chapter 185 of the Codified Ordinances of the Village of Montpelier, Ohio as follows:

185.21

(A) Municipality hereby adopts and incorporates herein by reference Sections 718.80 to 718.95 of the ORC for tax years beginning on or after January 1, 2018.

(B) A taxpayer, as defined in division (C) of this section, may elect to be subject to Sections 718.80 to 718.95 of the ORC in lieu of the provisions of this Chapter.

(C) "Taxpayer" has the same meaning as in section 718.01 of the ORC, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745 of the ORC. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

SECTION 5: Division (A) of Section 185.062 of the Codified Ordinances of Montpelier, Ohio is amended as follows:

(A) Except as otherwise provided in divisions (B) and (I) of this section, ~~N~~net profit from a business or profession conducted both within and without the boundaries of the Municipality shall be considered as having a taxable situs in the Municipality for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(1) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Municipality to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 185.052 of this Chapter;

(3) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the Municipality to total gross

receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

SECTION 6: Division I is added to Section 185.062 of the Codified Ordinances of Montpelier, Ohio as follows:

(I)(1) As used in this division:

(a) "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

(i) The taxpayer has assigned the individual to a qualifying reporting location.

(ii) The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

(b) "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

(c) "Reporting location" means either of the following:

(i) A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;

(ii) Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under this Chapter, on qualifying wages paid to an employee for the performance of personal services at that location.

(d) "Qualifying reporting location" means one of the following:

(i) The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;

(ii) If no reporting location exists in this state for an employee or owner under division (I)(1)(d)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

(iii) If no reporting location exists in this state for an employee or owner under division (I)(1)(d)(i) or (ii) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

(2) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of division (A) and (B) of this section apply to such apportionment except as otherwise provided in this division.

A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.

(3) For the purpose of calculating the ratios described in division (A)(1) of this section, all of the following apply to a taxpayer that has made the election described in division (I)(2):

(a) For the purpose of division (A)(1) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(b) For the purpose of division (A)(2) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(c) For the purpose of division (A)(3) of this section, and notwithstanding division (D) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (B) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(5) Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages under this Chapter.

SECTION 7: This Ordinance shall take effect and be in force at the earliest time allowed by law.

Passed:______________________________ ________________________________

Mayor

Attest:

____

Clerk of Council

INCOME TAX COLLECTION COMPARISONS 2023
MONTH END NOVEMBER 2023

	2021		2022		2023	
	Monthly	Accumulated	Monthly	Accumulated	Monthly	Accumulated
January	90,227.09	90,227.09	279,034.42	279,034.42	221,425.54	221,425.54
February	179,527.70	269,754.79	216,889.02	495,923.44	161,469.11	382,894.65
March	274,348.73	544,103.52	233,881.56	729,805.00	160,574.32	543,468.97
April	102,695.70	646,799.22	112,677.26	842,482.26	95,379.77	638,848.74
May	416,324.64	1,063,123.86	414,805.05	1,257,287.31	380,039.09	1,018,887.83
June	140,831.01	1,203,954.87	191,917.48	1,449,204.79	318,286.78	1,337,174.61
July	157,592.99	1,361,547.86	115,091.54	1,564,296.33	74,738.09	1,411,912.70
August	298,794.14	1,660,342.00	288,766.38	1,853,062.71	214,337.89	1,626,250.59
September	146,398.33	1,806,740.33	200,591.39	2,053,654.10	66,500.00	1,692,750.59
October	83,796.22	1,890,536.55	178,898.95	2,232,553.05	259,485.36	1,952,235.95
November	228,578.34	2,119,114.89	123,576.64	2,356,129.69	169,544.67	2,121,780.62
December	124,016.45	2,243,131.34	147,480.54	2,503,610.23		

	2021		2022	
	% Above or below (-)		% Above or below (-)	
January		145.41%		-20.65%
February		41.94%		-22.79%
March		-0.12%		-25.53%
April		-1.23%		-24.17%
May		-4.16%		-18.96%
June		11.07%		-7.73%
July		3.70%		-9.74%
August		-2.05%		-12.24%
September		-6.31%		-17.57%
October		3.26%		-12.56%
November		0.13%		-9.95%
December				

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December 15, 2023

Steve Yagelski
Mayor
Village of Montpelier
211 N. Jonesville St
PO Box 149
Montpelier, OH 43543

Dear Mayor Yagelski:

On behalf of the Board of Directors and the American Public Power Association (APPA), I am pleased to welcome you back as a member of APPA's Policy Makers Council (PMC). You have been selected to serve another one-year term as an **at-large member (January 2024 – December 2024).** At-large members must reapply after one year of service, but have the same rights and responsibilities as regular-term members.

The PMC is made up of locally elected and appointed officials from public power communities across the country. Its mission is to assist APPA in advocating for federal policies that are important to public power utilities nationwide. Your commitment to public power and your experience with the political process will be a great asset both to the PMC and to APPA.

Members of the PMC are expected to participate in two APPA-hosted annual events – the Legislative Rally and the PMC summer meeting (held in July). The Legislative Rally will be held in person Monday, February 26 through Wednesday, February 28, 2024, at the Mayflower Hotel in Washington, D.C. The PMC will meet during the Legislative Rally on Monday, February 26, from 3:00-5:00 p.m. (for additional information on the Rally, please visit publicpower.org). The dates for the PMC Summer Meeting have not yet been determined, but additional information will be announced in early 2024. Finally, we ask that you participate in our monthly 30-minute legislative briefing calls and respond to action alerts to contact your legislators as needed. Please contact the APPA PMC liaison Steve Medved at smedved@publicpower.org or 202-467-2928 if you have any questions about these events.

We are excited to welcome you back as a member of the PMC and look forward to working more closely with you during your tenure. I am confident that, with your help, we can give public power an even stronger voice on Capitol Hill.

Sincerely,

Scott Corwin
President & CEO

To:

Fackler Monument just got done placing the Class of 1973 bench at Main Street Park. They hand trucked it in so no yard damage. Nick and I were there while they installed it and think it looks nice.

Sandra Gordon
Recreation Director
Village of Montpelier
Office: (419) 485-3496