CITY OF MONROE OHIO

Monroe Council Agenda
Regular Meeting of Council
November 14, 2023 – 6:30 PM
233 South Main Street, Monroe, Ohio

Pledge of Allegiance

Roll Call

Approval of the Minutes

Council Minutes of October 24, 2023.

Visitors

Committee Reports

Public Works Committee
Finance Committee
Administrative Liaison Committee
Technology Committee
Public Involvement Committee
Public Safety Committee

Old Business

Resolution No. 62-2023. A Resolution authorizing the Acting City Manager to enter into a professional engineering agreement by and between the City of Monroe and ChoiceOne Engineering for a traffic calming study on Crossings Boulevard. (Tabled on October 24, 2023)

Ordinance No. 2023-29. An Ordinance authorizing the Acting City Manager to execute an Employer Adoption Agreement with the Ohio Public Employees Deferred Compensation Board to offer a Roth 457 option to City of Monroe employees. (Second Reading)

New Business

Resolution Number 64-2023. A Resolution authorizing the Acting City Manager to implement a Health Savings Account for calendar year 2024.

Strategic Priority: Well Managed Services and Infrastructure.

Background: To mirror benefit offerings from previous years, employees who enroll in the high deductible health plan offered by the City shall receive the following:

Employees who obtain a biometric screening and physicians wellness check will receive an additional $500.00 contribution from the City to their Health Savings Account.

The City shall contribute an amount to not exceed 50% of the base IRS contribution limit into the employee's Health Savings Account of those employees participating in the health insurance plan offered by the City and did not obtain a biometric screening and physician's wellness check in 2023:

Employee plus spouse, employee plus children, and family plan	$3,100
Single plan	$1,300

For those employees that obtain a biometric screening and physicians wellness check in 2023 the City shall contribute:

Employees plus spouse, employee plus children, and family plan	$3,600
Single plan	$1,800

For full-time non-union employees that waive the health insurance plan offered by the City, the City shall pay to the employees the following amounts on the first payroll in January 2024:

Employee plus spouse, employee plus children,and family plan	$3,500
Single plan	$2,500

Ordinance No. 2023-30. An Ordinance amending and supplementing Chapter 887 of the Codified Ordinances to comply with House Bill 33.

Strategic Priority: Good Governance

Background: The State of Ohio passed House Bill 33, also known as the Fiscal Years 2024-2025 state operating budget bill on June 30, 2023. The bill was subsequently signed by Governor Mike DeWine on July 3, 2023. House Bill 33 requires the change of several sections of Chapter 718 of the Ohio Revised Code. To remain in compliance with the State of Ohio laws, these changes must be incorporated into the income tax ordinance (Chapter 887) of the City of Monroe.
These changes include the following:
1) Exempts the income of individuals under 18 years of age from municipal income taxation.
2) Reduces the amount a municipality can charge in penalties for late municipal income tax filings to a one-time $25 penalty and waives the fee for first-time failure to file.
3) Limits the circumstances under which municipal income tax inquiries or notices may be sent by a municipal income tax administrator to a taxpayer subject to a filing extension; Limits, to $150, the amount a municipality or the state must reimburse a municipal income taxpayer for costs incurred by the taxpayer to respond to a tax inquiry or notice delivered following a filing extension.
4) Allows businesses with remote employees or owners to use a modified municipal income tax apportionment formula with respect to net profits attributable to the activities of those employees and owners (beginning Tax Year 2024)
5) Provides an additional, automatic one-month extension for municipal income tax returns where a business entity has received a six-month federal extension.
6) Requires a municipality to notify the state tax commissioner any time there is a change in the municipality's income tax rate.

Consideration of Motion appointing Kacey L. Waggaman to the Turtlecreek-Monroe Raceway Economic Development District.

Consideration of Motion accepting the September 2023 Finance Reports as submitted.

Administrative Reports

Presentation by Gary Morton - April 8, 2024, Total Solar Eclipse Event

2024 COLA Discussion by Kacey L. Waggaman

Tom Smith - Multifamily Housing Presentation

Presentation by Jennifer Patterson on Fiber Connectivity

Executive Session - Pending litigation; purchase of property for public purposes; and to consider confidential information related to the marketing plans, specific business strategy, production techniques, trade secrets, or personal financial statements of an applicant for economic development assistance.

Adjournment

CITY OF MONROE OHIO

Monroe Council Minutes
October 24, 2023 – 6:30 p.m.
233 South Main Street, Monroe, Ohio

Pledge of Allegiance

Mayor Funk opened the regular meeting of Council at 6:32 p.m. with the Pledge of Allegiance.

Roll Call

Council members present: John Centers, Kelly Clark, Jason Frentzel, Keith Funk, Michael Graves, Christina McElfresh, and Ben Wagner.

Approval of the Minutes

Mrs. McElfresh moved to approve the Council Minutes of October 10, 2023; seconded by Mr. Wagner. Voice vote. Motion carried.

Visitors

Law Director Callahan performed a ceremonial swearing in of John P. Centers as Council Member.

John Pease of Fishbeck gave a presentation on the results of the hydrology studies at Monroe Bicentennial Commons and Monroe Community Park.

Bicentennial Commons

During large rainfall events, storm water collects around the tree wells near the carousel playground and other areas in the south half of the park. There are some concrete foundations below the surface, the larger issue was the layers of clay soils. Alternative #1 would have most of the park drain to the pond, one pump station, and the pond would overflow to the river. Alternative #2 is to have separate storm sewer systems to drain the north and south halves of the park and two pump stations.

The pond design would be seven acres that would typically be five feet deep. It would be seven feet deep during heavy rainfalls. The pond would have a three-foot thick clay liner to retain the water and expand the pond to the north to provide sufficient detention.

Alternative #1 estimated cost is $2,730,000 and Alternative #2 estimated cost is $2,970,000. As the park is further developed it would need additional storm sewers at a cost of $850,000 for Alternative #1 and Alternative #2 would also need a pump station at Gregory Creek for an estimated cost of $1,131,000.

Monroe Community Park

Alternative #1 the estimated cost is $500,000 for ballfield underdrains and surface detention. Alternative #2 the estimated cost is $2,800,000 for storm sewers, surface detention, and a pump station. Alternative #3 the estimated cost is $4,900,000 for storm sewers and underground detention.

Mr. Graves asked if any of this work was budgeted. Mrs. Waggaman advised that none of this was budgeted because the drainage issue came up after phase one of the Monroe Bicentennial Park was initiated.

Committee Reports

Mr. Frentzel advised that the Finance Committee discussed the storm water rates and following the next Finance Committee meeting, a report will be presented to City Council.

Old Business

None.

New Business

Resolution No. 61-2023. A Resolution authorizing the Acting City Manager to enter into an agreement by and between the City of Monroe and the Center for Public Safety Excellence for professional consulting services to create a strategic plan for the Department of Fire.

Mrs. Waggaman reported 2018 was the last time the Fire Department's strategic plan was updated and it was a five-year plan.

The Clerk of Council read Resolution No. 61-2023 by title only.

Mrs. McElfresh moved to adopt Resolution No. 61-2023; seconded by Dr. Clark. Roll call vote: seven ayes. Motion carried.

Resolution No. 62-2023. A Resolution authorizing the Acting City Manager to enter into a professional engineering agreement by and between the City of Monroe and ChoiceOne Engineering for a traffic calming study on Crossings Boulevard.

Mrs. Waggaman advised this Resolution would authorize a traffic calming study on Crossings Boulevard. She noted this was not funded in the 2023 budget and the estimated cost is $15,400.00 so there would need to be a supplemental appropriation for that if Council wishes to proceed.

The Clerk of Council read Resolution No. 62-2023 by title only.

Mr. Graves questioned spending $15,000 to be told to slow down and asked about the cost of a couple of speed bumps.

Mr. Morton advised that the cost of speed bumps would not be expensive, but would not recommend those because of maintaining the streets during snow events. In this study he believes the cost would be less than estimated because the City has already completed some of the work that would be vetted through the process. Some striping has been placed and it worked for a short period of time. One of the questions is should the street be narrowed. During our speed study it showed there is not a speeding problem.

Mr. Wagner pointed out that Lebanon Street has gotten better with the lowering of speed and no study was performed. He asked if the City has looked at a reduced speed limit in the area.

Mayor Funk understood the purpose of this and Council is trying their due diligence. The Mayor asked if the residents asked for the study or the City is recommending this. Mr. Morton explained that the striping was the start of trying to fix the issues and the residents didn't specifically request a study.

Mrs. McElfresh stated perhaps a reduction in speed would solve the issue. Mr. Graves asked about a stop sign at Blue Springs and on the other side. Mr. Morton replied when you talk to a traffic engineer stop signs make it worse because people tend to roll through the signs.

Mayor Funk felt that the cost of the study based on the number of residents in this area is relatively minor.

Mrs. McElfresh moved to table Resolution No. 62-2023 to the November 14, 2023, Council meeting; seconded by Dr. Clark. Roll call vote: seven ayes. Motion carried.

Public Hearing. Resolution approving the application for placement of farmland in an agricultural district filed by Eve Kristin for real property located on the west side of State Route 4 containing 57.7498 acres, more or less.

Mayor Funk opened the public hearing and advised the public hearing will run as follows:

The request will be presented by the Acting City Manager. Following the presentation, anyone wishing to speak in favor of the proposal will be given an opportunity to speak. After all proponents have spoken, the opponents will be given an opportunity to present their case. Speakers are asked not to repeat the same ideas which have been previously presented, but indicate that they agree with a previous speaker. All persons speaking are subject to cross examination and must be sworn. Council has the opportunity to question any speaker after they have completed their presentation. Once the public hearing is closed, individual speakers have no right to comment during discussion by Council members.

Having been sworn, Mrs. Waggaman reported that an application was received from the Butler County Auditor's office filed by Eve Kristin to place approximately 57 acres in an agricultural district.

There were no proponents or opponents.

Mrs. McElfresh moved to close the public hearing; seconded by Mr. Frentzel. Voice vote. Motion carried.

Mr. Centers asked what the purpose of this application is. Law Director Callahan explained that it is placed in a current agricultural use valuation program.

Resolution No. 63-2023. A Resolution approving the Application for Placement of Farmland in an Agricultural District filed by Eve Kristin for real property located on the west side of State Route 4 and containing 57.7498 acres, more or less.

The Clerk of Council read Resolution No. 63-2023 by title only.

Mrs. McElfresh moved to adopt Resolution No. 63-2023; seconded by Mr. Centers. Roll call vote: seven ayes. Motion carried.

Emergency Ordinance No. 2023-28. An Ordinance extending a moratorium for a period of 180 days on the granting of any new permits allowing retail dispensaries for medical marijuana within the City of Monroe and declaring an emergency.

Mrs. Waggaman explained this legislation was requested by Council at the last meeting to extend the moratorium for a period of 180 days on retail dispensaries for medical marijuana.

Mrs. McElfresh moved to suspend the rule requiring the reading of Emergency Ordinance No. 2023-28 on two separate days and authorize its adoption on the first reading; seconded by Dr. Clark. Voice vote. Motion carried.

The Clerk of Council read Emergency Ordinance No. 2023-28 by title only.

Mrs. McElfresh moved to adopt Emergency Ordinance No. 2023-28; seconded by Mr. Graves. Roll call vote: seven ayes. Motion carried.

Ordinance No. 2023-29. An Ordinance authorizing the Acting City Manager to execute an Employer Adoption Agreement with the Ohio Public Employees Deferred Compensation Board to offer a Roth 457 option to City of Monroe employees.

Mrs. Waggaman stated currently employees are offered a pre-tax plan and this will allow for a post-tax plan.

The Clerk of Council read Ordinance No. 2023-29 by title only.

Mayor Funk noted this Ordinance will be on the next agenda for a second reading.

Consideration of Motion authorizing the expenditure of $59,893.50 to Buckeye State Pipe & Supply Co., Inc. for the purchase of bulk water meters and cellular end points.

Mrs. Waggaman informed Council this is an annual purchase to replace meters throughout the City as needed and it is funded by the meter fee that appears on the utility bills.

Mrs. McElfresh moved to authorize the expenditure of $59,893.50 to Buckeye State Pipe & Supply Co., Inc. for the purchase of bulk water meters and cellular end points; seconded by Mr. Frentzel. Voice vote. Motion carried.

Consideration of Motion to authorize the expenditure of $37,394.92 to Civica North America, Inc. for the 2024 license, support and maintenance agreement to maintain the police department's records management system.

Mrs. Waggaman commented this is an annual agreement and there is no increase in cost this year.

Mrs. McElfresh moved to authorize the expenditure of $37,394.92 to Civica North America, Inc. for the 2024 license, support and maintenance agreement to maintain the police department's records management system; seconded by Dr. Clark. Voice vote. Motion carried.

Administrative Reports

Caleb Bell of Bricker and Graydon gave a presentation on Tax Increment Financing and Residential Incentive Districts and how they can be utilized by municipal governments.

Jake Burton gave a presentation on the Capital Improvement Program.

Mrs. Waggaman presented the requested projects from the departments and asked that Council review to assist staff in prioritizing.

Adjournment

Mrs. McElfresh moved to adjourn; seconded by Mr. Wagner. Voice vote. Motion carried.

The regular meeting of Council adjourned at 8:42 p.m.

Respectfully submitted,

Angela S. Wasson, MMC
Clerk of Council

RESOLUTION NO. 62-2023

A RESOLUTION AUTHORIZING THE ACTING CITY MANAGER TO ENTER INTO A PROFESSIONAL ENGINEERING AGREEMENT BY AND BETWEEN THE CITY OF MONROE AND CHOICEONE ENGINEERING FOR A TRAFFIC CALMING STUDY ON CROSSINGS BOULEVARD.

WHEREAS, an internal speed study reflected the average speed on Crossings Boulevard to be 38 miles per hour; and

WHEREAS, Council desires to obtain recommendations on calming traffic at all intersecting streets with Crossings Boulevard.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

SECTION 1: The Acting City Manager is hereby authorized to enter into a professional engineering agreement by and between the City of Monroe and ChoiceOne Engineering for a traffic calming study on Crossings Boulevard. The terms and conditions is set forth on Exhibit "A" attached hereto and made a part hereof.

SECTION 2: This measure shall take effect and be in full force from and after its passage pursuant to Section 7.08 (C) of the Charter.

PASSED:__________________

ATTEST: APPROVED:

______________________________ ______________________________

Clerk of Council Mayor

Exhibit "A" Res No. 62-2023

ChoiceOne Engineering

Date	Attention	Address
September 29, 2023	Gary Morton Director of Public Works	City of Monroe 1000 Holman Drive Monroe, OH 45036

Subject
Agreement for Professional Services
Monroe Crossings Traffic Calming
BUT-MON-2306

Dear Mr. Morton:

In response to the Request for Proposal (RFP), we formally acknowledge our intent to provide traffic engineering services as stated in the RFP. Choice One Engineering Corp. (COEC) is committed to meeting the scope items as described, and offers high-quality design and consulting supported with practicality, communication, responsiveness, value, diligence, patience, and flexibility.

- Timeliness – Deadlines won't be missed. Whether funding is on the line, submittals are scheduled, or the public is inconvenienced, deadlines are crucial. We won't let you down.
- Enjoyment – We want you to enjoy working with us, and we want to enjoy working with you.
- Availability & Responsiveness – You won't wait on us. We get back to you within minutes or hours—not days or weeks. When you call, there is a live person on the other end of the phone from 6:30am-4:30pm ready to help.

For this project, I would approach this study using my 10+ year of municipal engineering experience to set expectations, manage the timelines/schedule, communicate on a regular, scheduled basis as well as respond to the City's needs in the moment, and participate in the design and review of the project's critical aspects and overall quality. The team we have selected for the design of this project is highly experienced in the development of municipal utility infrastructure and will start the project with information gathering and thorough pre-design survey to allow for as few surprises during construction as possible. We feel this approach will benefit the City and produce not only a successful project but an enjoyable project development experience for the City's staff as well.

Thank you for your time and consideration of this Statement of Qualifications.

Sincerely,

Michael K. Goettemoeller
Project Manager

Choice One Stats

EST. 1994

Sidney, OH
Loveland, OH

Licensed in
Ohio, Illinois, Indiana
Kentucky

Insurance
Professional Liability & General Liability

38 Total Owners
70 Total Employees

25 PE · 2 PS · 4 CPESC
2 PTOE · 1 PLA

Authority to Sign
Michael K. Goettemoeller, PE, PTOE
440 E. Hoewisher Road
Sidney, OH 45365
937.497.0200
mkg@choiceoneengineering.com

Disciplines

Roadway Design
- Reconstruction/New
- Streetscape
- Highway Lighting
- Roundabouts

Traffic
- Signals and Systems
- Studies, Counts, Warrants

Sanitary Sewer
Storm Water
Water Distribution
Parks and Trails
- Multi-Use Paths
- Park Layout

Landscape Architecture
Bridge Design
Land/Site Development
Rail Design
Surveying
- Topographic/Boundary
- ALTA/NSPS
- Construction Layout

Grants and Funding

Business Organization

Choice One Mindset

At Choice One Engineering (COEC), we take civil engineering, landscape architecture, and surveying as serious business… and by serious, we mean seriously enjoyable. If you don't enjoy your experience with COEC, then we aren't doing a good job. Our goal is to make your life easier. We make submittals on time, every time, we communicate frequently to keep everyone well-informed, we admit mistakes, and we do it all with a sense that business shouldn't be boring. *We spend half our lives at work—why spend it frustrated or miserable?*

History

In 1994, COEC was founded by five engineering entrepreneurs (including a former City Engineer), who felt there was more to consulting than just providing quality design. They created Choice One, a company that builds trusting relationships, is uber-responsive, provides stability, and does great work. The current 70 employees continue this approach, as we work to make our clients' jobs easier, are responsive, and develop meaningful relationships.

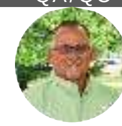
We take ownership of our work and are invited to become shareholders after three years of employment. COEC currently has 38 employee owners, which is over half of our staff. Our viability is proven in our consistent listing as a Dayton/Cincinnati region and national Best Place/Firm to Work For.

COEC's ODOT Prequalifications

> Bicycle Facilities & Enhancement Design
> Roadway: Non-complex, Complex
> Interchange Justification/Modification Study
> Safety Study
> Right-of-Way Plan Development: Limited, Complex
> Bridge Design: Level 1.1/1.2
> Traffic Signal Design: Basic Traffic Signal Design, Traffic Signal System Design
> Highway Lighting Design: Limited, Complex
> Construction Inspection: Traffic Signal & Lighting

Personnel/Team

Choice One intends to manage and design the project from both the Loveland, Ohio and Sidney, Ohio offices.

PROJECT MANAGEMENT	STUDY	QA/QC
		
Michael K. Goettemoeller, PE, PTOE Project Management 440 E. Hoewisher Road Sidney, OH 45365 937.497.0200 mkg@choiceoneengineering.com	Adam D. Gill, PE Design 8956 Glendale-Milford Rd, Suite 1 Loveland, OH 45140 513-239-8554 adg@choiceoneengineering.com	Craig C. Eley, PE QA/QC Sidney, Ohio 440 E. Hoewisher Road Sidney, OH 45365 937.497.0200 cce@choiceoneengineering.com

Scope of Services

COEC intends to provide a traffic study that is focused on calming traffic along Crossing Blvd.

1. Monroe Crossings Traffic Calming Study
   a. Study Area
      i. Crossings Boulevard & Blue Springs Drive
      ii. Crossings Boulevard & Roden Park Drive
      iii. Crossings Boulevard & Griffin Lane
   b. Data Collection
      i. Peak period turning movement counts will be collected on a typical weekday (Tuesday, Wednesday, or Thursday) for a total of 8 hours (7:00 to 9:00 AM and 2:00 to 8:00PM) at each of the study intersections. A total of 48 hours of video traffic data will be collected.
   c. Traffic Volumes
      i. Prepare traffic volumes that consider additional development and housing planned for the area using the Institute of Transportation Engineers Trip Generation Manual, 11th edition.
   d. Volume Submittal
      i. Submit a volume submittal to the City of Monroe for review and approval.
   e. Analysis
      i. Capacity analysis shall be performed for the AM and PM Peak Hours of the studied intersections for the Design Year Full Build traffic scenario using the most current version of HCS.
      ii. Multi-way stop analysis shall be performed at each of the studied intersections.
      iii. Additional considerations that will be included in the study:
         1. Review speed data as provided by the City.
         2. Complete a crash analysis for the corridor, utilizing ODOT's GCAT.
         3. Evaluate intersection sight distance for each of the studied intersections.
         4. Utilize ODOT's Intersection Control Evaluation (ICE).
      iv. All analyses will be performed following ODOT procedures and using available spreadsheets.
   f. Memo
      i. Provide short/medium/long term countermeasures, based on the analysis.
      ii. Preliminary construction estimates will be provided for each countermeasure.
      iii. Concepts will be provided for each countermeasure.
   g. Submit the traffic calming study to the City of Monroe for review and approval.
   h. This proposal includes time for two (2) meetings.

Cost Proposal

The following Lump Sum Fee Schedule is based on the Scope of Work described in the City's Request for Qualifications dated September 11, 2023.

Lump Sum Fee Schedule	
Traffic Calming Study	$15,400.00
Total	$15,400.00

Schedule

Choice One will meet the following schedule:

- Informal Volume Submittal – November 10, 2023
- Draft Memo – December 15, 2023
- Final Memo – February 28, 2024

ORDINANCE NO. 2023-29

AN ORDINANCE AUTHORIZING THE ACTING CITY MANAGER TO EXECUTE AN EMPLOYER ADOPTION AGREEMENT WITH THE OHIO PUBLIC EMPLOYEES DEFERRED COMPENSATION BOARD TO OFFER A ROTH 457 OPTION TO CITY OF MONROE EMPLOYEES.

WHEREAS, pursuant to Ohio Revised Code Section 148.06, the City of Monroe offers a deferred compensation program to employees through the Ohio Deferred Compensation program; and

WHEREAS, Senate Bill 220 was signed into law on March 19, 2017 to allow a Roth 457 option to be offered within public employee deferred compensation programs as an additional benefit that can assist employees to save for retirement; and

WHEREAS, employers who chose to offer the Roth 457 option to their employees must execute an Employer Adoption Agreement with the Ohio Public Employees Deferred Compensation Board; and

WHEREAS, Council endorses and authorizes the expansion of the Ohio Deferred Compensation program to include the Roth 457 option as a means for employees to expand their retirement portfolios and obtain possible tax advantages.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

<u>SECTION 1</u>: The Acting City Manager is hereby authorized to execute the Employer Adoption Agreement and any and all other documents and/or agreements with the Ohio Public Employees Deferred Compensation Board necessary to implement the Roth 457 option for employees. The terms and conditions of said Agreement are marked Exhibit "A" attached hereto and made a part hereof.

<u>SECTION 2</u>: This measure shall take effect and be in full force from and after the earliest period allowed by law.

PASSED:______________________

ATTEST: APPROVED:

______________________________ ______________________________
Clerk of Council Mayor

First Reading:______________________

Exhibit "A" Ord No. 2023-29

OHIO DEFERRED COMPENSATION

ROTH 457 OPTION EMPLOYER ADOPTION

- Employers who choose to offer the Roth 457 option must execute an Adoption Agreement, Exhibit B, Payroll/Administrative Procedures.
  - Return the completed and executed form.

    Email: Ohio457@Nationwide.com

    Fax: 614-222-9457

    Mail: 257 East Town Street, Suite 400, Columbus, Ohio 43215-4626
  - An acknowledgment email and additional information will be sent to the employer upon receipt of an executed Exhibit B.
- Employers will need to set-up a separate post-tax payroll deduction for Roth contributions.
- Pre-tax deferrals and Roth contributions will be billed separately. Ohio DC will create a new bill code assigned to Roth contributions.
- Pre-tax deferral and Roth contribution billings can be obtained and filed on the Ohio Business Gateway at Ohiobusinessgateway.ohio.gov.

Comparison of the traditional pre-tax option and the Roth post-tax option:

Feature	Traditional 457(b)	Roth 457(b)
Payroll Deductions	Yes	Yes
Contributions	Pre-tax dollars	Post-tax dollars
Annual Limits	Combined contributions to Traditional (pre-tax) and Roth options will not exceed the maximum limits allowed by the IRS	
Investment Growth	Accumulates tax-deferred	Accumulates tax-free
Federal Tax on Distributions	Taxable income	Tax free if certain criteria are met

Enter Employer Name below. Execute the agreement on page five.

EXHIBIT B

PAYROLL/ADMINISTRATIVE PROCEDURES

An Employer that establishes the Plan shall determine whether its employees will be permitted to make (i) pre-tax deferrals only or (ii) pre-tax deferrals and Roth contributions.

City of Monroe elects to offer eligible employees one of the following options:

_____ Pre-tax deferrals only

OR

☒ Pre-tax deferrals and Roth contributions

The effective date shall be a date no sooner than 30-days after Ohio DC receives the executed Exhibit B and the Employer receives their first pre-billing invoice for pre-tax deferrals and/or Roth contributions.

Deductions

A. **Pre-tax Deferrals.** The Employer will ensure that federal and state income taxes for each participating employee are calculated after excluding the amount being deferred under the Plan. Please note that pre-tax deferrals are not excluded from local income tax calculations.

B. **Roth Contributions.** The Employer will ensure that Roth contributions are after-tax contributions. This means the Employer includes the amount of the Roth contributions in the employee's gross income at the time the employee would have otherwise received the amount in cash if the employee had not made the election. Roth contributions are subject to all applicable wage-withholding requirements.

The Employer may not make any such contractual changes until the effective date specified on the Payroll Reduction Change Report, except to prevent deferrals/contributions from exceeding the maximum annual limits.

Reporting

The Employer may utilize one of the following methods for reporting deferral/contribution amounts.

A. **A pre-billing invoice.** The Program will create an invoice(s) for the Employer generally 14 days before each pay date, listing the name, last four digits of the employee's social security number, and dollar amount of the deferral/contribution expected from each employee. Pre-tax deferrals and Roth contributions will be invoiced separately. The employer can obtain these invoices from the Ohio Business Gateway website. The Employer will note any changes on the invoices before reporting these amounts.

B. **A computer file.** The use of computer files is recommended for all Employers who will have more than 100 participants in the Plan. Pre-tax deferrals and Roth contributions must be in separate files. This confidential data must be transmitted using the secure express upload feature of the Ohio Business Gateway at business.ohio.gov. Computer files must be formatted as indicated below.

Field Name	Data Type	Start/End Pos.		Contents
Transaction Type	X(3)	1	3	'114'
Employer ID	X(6)	4	9	Ohio DC will assign this number
Pay Date*	9(8)	10	17	Your payroll date
Social Security5	9(5)	18	22	First 5 digits of social security number
Social Security4	9(4)	23	26	Last 4 digits of social security number
Termination Code	X(2)	27	28	Does participant still work for you? Yes = SPACES No = 'TT'
Filler	X(8)	29	36	Spaces
Termination Date*	9(8)	37	44	Date employee was terminated or zeros for current employees
Transaction Amount**	9(7)	45	51	Deferral/contribution amount 9999999
Name	X(25)	52	76	Participant name
Filler	X(4)	77	80	Spaces

* All dates must use CCYYMMDD format (20190101)

** The transaction amount must not include the decimal point. Example, a $125.00 deferral amount would be sent as 0012500.

Fields are **NOT** packed.

For regular deferrals (pre-tax), the file must be named **defcomp.txt**.

For Roth contributions (post-tax), the file must be named **roth_defcomp.txt**

Please note that regular deferrals and Roth contributions are on separate bills and cannot be combined in the same file

If you need further assistance, please call 614-466-7245.

C. **An acceptable Employer generated listing.** The Employer may generate their own listing which will identify the name, last four digits of the employee's social security number, and dollar amount of the individual deferrals/contributions. The format must be (by pay frequency) in ascending alphabetic or social security number order with totals for each frequency. Pre-tax deferrals and Roth contributions must be reported separately. The list must contain Employer name, Employer number, and pay date. Do not list reductions by department or full social security numbers.

Changes

Ohio DC will create a Payroll Change Report(s) showing all employees who are newly enrolled or changing the amount of their deferrals/contributions. This report will be available to the Employer generally 14 days before the effective pay date on the Ohio Deferred

Compensation secure section of the Ohio Business Gateway website, business.ohio.gov. Separate Payroll Change Reports will be produced for pre-tax deferrals and Roth contributions.

Terminating Employees

For any participants who have terminated employment, the Employer will note on each invoice, file, or listing, the date of termination, last four digits of the social security number, and name of the employee(s).

Remittance

For each pay date, the Employer will forward payment for the gross amount of deferrals/contributions with supporting documentation. The Employer is responsible for the correct and timely remittance of deferrals/contributions. The Employer may use one of the following methods for remittance:

ACH debit: Use the Ohio Business Gateway at business.ohio.gov. ***(preferred method)***
ACH credit: The Program will provide banking information to Employers using this method.

Check mailed to:
Ohio Deferred Compensation
257 East Town Street, Suite 400
Columbus, Ohio 43215-4623

The payment amount must be exactly equal to the total amount of deferrals/contributions on the detailed report.

Refunds

If deferrals/contributions are erroneously made on behalf of a participant and the money must be returned to that participant, the Employer may not use amounts to be refunded to the participant as an offset or credit against the gross amount of deferrals/contributions for the next pay period. The Employer must notify the Program in writing of such errors and the Board will return the money to the Employer. For pre-tax deferrals the Employer must then refund the money to the employee after withholding all appropriate taxes, etc., since the refund will not have been previously included as taxable income to that employee.

Annual Limits

Consistent with IRS regulations, the Employer is responsible for ensuring that any combination of the participant's annual pre-tax deferrals and Roth contributions do not exceed the lesser of (i) the limits allowed by the Internal Revenue Code or (ii) 100% of includible compensation. Participants age 50 and older or in their three years prior to Normal Retirement Age may be eligible for higher annual limits. The Program will annually provide notice to the Employer regarding such limits. The Program will be careful to enroll the participant for deferral/contributions amounts that will not exceed the IRS's maximum limits. If events occur (requested changes to deferral/contribution amounts are not made timely, a year with 27 bi-weekly pay periods, etc.) whereby those limits could be exceeded, the Program will work with the participant and Employer to adjust deferral/contribution amounts accordingly.

Form W-2
The Employer will be responsible for issuing a correct Form W-2 at year-end, which will identify the gross amount of wages subject to federal and state taxes and the gross amount of wages subject to local taxes. The Employer will list on the participant's Form W-2 the amount of pre-tax deferrals or Roth contributions for the year, as required by the IRS.

Program Withdrawals
The Program will be responsible for overseeing the disbursement of all withdrawals from the Program to the participant or beneficiary(ies) and to discharge on behalf of the Employer all reporting and withholding responsibilities required by Federal and State Regulatory Authorities.

Employer Statements
The Program will provide the Employer with a quarterly statement that will include the total amount received during the quarter and the total value of accounts held on behalf of the employees or beneficiaries.

<u>Note:</u> The Program statements will reflect deferral/contribution activity based on the date received and invested, which <u>may</u> <u>not</u> always coincide or agree with the Employer's records, due to timing of deposits and transfers into and out of individual accounts at the beginning or ending or the statement period.

Confidentiality
The Employer shall maintain the confidentiality of individual participants and related account information.

It is the Program's policy to limit the display of social security numbers. Billing and change reports will only display the last four digits of each participant's social security number. If the Employer generates their own listing, the Employer will be responsible for this confidential information while in transit. It is important that the display of social security numbers is limited to the last four digits.

Other Deferred Compensation Plans
If the Employer offers deferred compensation programs in addition to the Program as permitted under Section 148.06 of the Ohio Revised Code, then the Employer is responsible for assuring that participants do not exceed the maximum annual limits under IRC Section 457(b).

Execution
The duly authorized responsible official has executed this document for the Eligible Employer, and the Board (by its representative) has accepted as of the date so noted below.

City of Monroe
____
Eligible Employer

Kacey Waggaman
____
Responsible Official (printed name)

_______________________________________	Acting City Manager
Responsible Official Signature	Title

____
Date

OHIO PUBLIC EMPLOYEES DEFERRED COMPENSATION BOARD

____
Accepted for the Program

____
Date

Employer Services for You

The Board Office is responsible for administration of the Program, which includes maintaining employer and employee account records, investing payroll deferrals/contributions, processing withdrawal requests and generating employer and employee account statements.

Employers with questions or needing assistance should contact the finance department of the Board Office.

Board Office:
Ohio Deferred Compensation
257 East Town Street, Suite 400
Columbus, Ohio 43215-4623

Phone: 614-466-7245, Option 4
Phone Hours: The Board Office staff is available to assist employers Monday-Friday from 7:30 a.m.-3:30 p.m.

Fax: 614-728-2601

Email: finance@OhioDC.org.

RESOLUTION NO. 64-2023

A RESOLUTION AUTHORIZING THE ACTING CITY MANAGER TO IMPLEMENT A HEALTH SAVINGS ACCOUNT FOR CALENDAR YEAR 2024.

WHEREAS, the City's selected health insurance carrier has offered a Health Savings Account for employees; and

WHEREAS, Council deems it in the best interest of its employees to implement a Health Savings Account offered through the selected health care provider; and

WHEREAS, as an incentive to employees to obtain a biometric screening and physicians wellness check they would receive an additional $500.00 contribution from the City to their Health Savings Account.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

SECTION 1: The Acting City Manager is hereby authorized to implement a Health Savings Account through its health insurance provider pursuant to the terms and conditions of the annually negotiated provider on file in the office of the City Manager.

SECTION 2: The City shall contribute an amount not to exceed 50% of the base IRS contribution limit into the employee's Health Savings Account of those employees participating in the health insurance plan offered by the City and did not obtain a biometric screening and physician wellness check in 2023:

Employee plus spouse, employee plus children, and family plan	$3,100
Single plan	$1,300

For those employees that obtained a biometric screening and physician wellness check in 2023 the City shall contribute:

Employee plus spouse, employee plus children, and family plan	$3,600
Single plan	$1,800

SECTION 3: For full-time non union employees that waive the health insurance plan offered by the City, the City shall pay to these employees the following amounts on the first payroll in January of 2024:

Employee plus spouse, employee plus children, and family plan	$3,500
Single plan	$2,500

SECTION 4: This measure shall take effect and be in full force from and after its passage pursuant to Section 7.08 (C) of the Charter.

PASSED:______________________

ATTEST: APPROVED:

_______________________________________ Clerk of Council

____________________________________ Mayor

CHAPTER 887 - MUNICIPAL INCOME TAX – Changes Required in RED

Section 887.091 (A) (3):

All resident individual taxpayers, as described below, shall file an annual municipal income tax return with the municipality regardless of income or liability.

i. For tax years through 2023, ~~R~~resident individual taxpayers under the age of 18 years old, shall file an annual municipal income tax return with the municipality, if their income or liability meets the federal filing guidelines.

ii. Resident individual taxpayers who are 18 years or older shall file an annual municipal income tax return with the municipality regardless of income or liability.

Section 887.10 (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 $25.00 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 $150.00 in assessed penalty for each failure to timely file a return.

(5) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, the municipality shall impose a penalty not exceeding $25 for each failure to timely file each return, regardless of the liability shown thereon, except that the 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.

887.062 - Net profit; income subject to net profit tax; alternative apportionment.

This section applies to any taxpayer engaged in a business or profession in the municipality unless the taxpayer is an individual who resides in the Municipality or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745 of the Ohio Revised Code.

(A) Except as otherwise provided in (H), (I), (J), (K), and (L) 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 887.052 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.

(B) (1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity in the Municipality, the taxpayer may request, or the Tax Commissioner of the Municipality may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

a. Separate accounting;

b. The exclusion of one or more of the factors;

c. The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the Municipality;

d. A modification of one or more of the factors.

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Commissioner denies the request in an assessment issued within the period prescribed by division (a) of section 887.19 of this chapter.

(3) A Tax Commissioner may require a taxpayer to use an alternative apportionment method as described in division (b)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (a) of section 887.19 of this chapter.

(4) Nothing in division (b) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a Tax Commissioner or otherwise agreed upon by both the Tax Commissioner and taxpayer before January 1, 2016.

(C) For the purposes of division (a)(3) of this section, and except as provided in (H), (I), (J), (K), and (L) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(1) Gross receipts from the sale of tangible personal property shall be sitused to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property

originates in a municipal corporation if, regardless of where title passes, the property meets any of the following criteria:

a. The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.

b. The property is delivered within the municipal corporation from a location outside the municipal corporation, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion.

(2) Gross receipts from the sale of services shall be sitused to the municipal corporation to the extent that such services are performed in the municipal corporation.

(3) To the extent included in income, gross receipts from the sale of real property located in the municipal corporation shall be sitused to the municipal corporation.

(4) To the extent included in income, gross receipts from rents and royalties from real property located in the municipal corporation shall be sitused to the municipal corporation.

(5) Gross receipts from rents and royalties from tangible personal property shall be sitused to the municipal corporation based upon the extent to which the tangible personal property is used in the municipal corporation.

(D) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to tax only by the municipal corporation in which the property generating the net profit is located and the municipal corporation in which the individual taxpayer that receives the net profit resides.

A municipal corporation shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(E) (1) Except as provided in division (F)(2) of this section, commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to a municipal corporation based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the municipal corporation to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(2) An individual who is a resident of a municipal corporation that imposes a municipal income tax shall report the individual's net profit from all real estate activity on the individual's annual tax return for that municipal corporation. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such credit is allowed under section 887.081 of this chapter.

(F) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (11)(L). and (34)(A)(iv). of section 887.03 of this chapter, by a municipal corporation to which the taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to a municipal corporation under this section.

(G) When calculating the ratios described in division (a) of this section for the purposes of that division or division (b) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(H) As used in this division:

(1) “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:

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

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

(2) “Qualifying remote 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.

(3) “Reporting location” means either of the following:

a. 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;

b. 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 Section (C) of this section, on qualifying wages paid to an employee for the performance of personal services at that location.

(4) “Qualifying reporting location” means one of the following:

a. 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;

b. If no reporting location exists in this state for an employee or owner under (H)(4)(a) 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;

c. If no reporting location exists in this state for an employee or owner under (H)(4)(a) or (H)(4)(b) 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.

(I) 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 887.062 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.

(J) For the purpose of calculating the ratios described in division 887.062(A), all of the following apply to a taxpayer that has made the election described in 887.062(I):

a. For the purpose of 887.062(A)(1), 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 887.062(A)(2), 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 887.062(A)(3), and notwithstanding 887.062(C), 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.

(K) 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 887.062(B). 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.

(L) Except as otherwise provided in this section, nothing in this section is intended to affect the withholding of taxes on qualifying wages.

(Source: ORC 718. 02)

887.094 - Extension of time to file.

(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 15 th 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 dude date of the 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.

(B) Any taxpayer that qualifies for an automatic federal extension for a period other than six months 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 same as that of the extended federal income tax return.

(C) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the Tax Commissioner grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the request is received by the Tax Commissioner on or before the date the municipal income tax return is due, the Tax Commissioner shall grant the taxpayer's requested extension.

(D) An extension of time to file under this chapter is not an extension of the time to pay any tax due unless the Tax Commissioner grants an extension of that date.

(E) If the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns under division (g) of section 5747.08 of the Ohio Revised Code, a taxpayer 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 same as the extended due date of the state income tax return.

(F) 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 887.094(F) of this Chapter, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to $150.

887.094(F) of this Chapter does not apply to an extension received under 887.094(A) if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under 887.094(A) of this Chapter or failed to file an extension under 887.094(C).

ORDINANCE NO. 2023-30

AN ORDINANCE AMENDING AND SUPPLEMEMTING CHAPTER 887 OF THE CODIFIED ORDINANCES TO COMPLY WITH HOUSE BILL 33.

WHEREAS, House Bill 33 was signed into law by Governor Mike DeWine on July 3, 2023; and

WHEREAS, House Bill 33 changed several sections of Chapter 718 of the Ohio Revised Code requiring the City to amend Chapter 887, known as the income tax ordinance, to remain in compliance with Chapter 718 as amended and supplemented.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

SECTION 1: Section 887.091 (A) (3) of Chapter 887 is hereby amended and supplemented to read as follows:

"All resident individual taxpayers, as described below, shall file an annual municipal income tax return with the municipality regardless of income or liability.
i. For tax years through 2023, resident individual taxpayers under the age of 18 years old, shall file an annual municipal income tax return with the municipality, if their income or liability meets the federal filing guidelines.
ii. Resident individual taxpayers who are 18 years or older shall file an annual municipal income tax return with the municipality regardless of income or liability."

SECTION 2: Section 887.10 (C) (4) of Chapter 887 is hereby amended and supplemented to read as follows:

"For tax years ending on or before December 31, 2022, with respect to returns other than estimated income tax returns, the municipality shall impose a monthly penalty of $25.00 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 $150.00 in assessed penalty for each failure to timely file a return.

(5) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, the municipality shall impose a penalty not exceeding $25 for each failure to timely file each return, regardless of the liability shown thereon, except that the 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 3: Section 887.062 of Chapter 887 is hereby amended and supplemented to read as follows:

"This section applies to any taxpayer engaged in a business or profession in the municipality unless the taxpayer is an individual who resides in the Municipality or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745 of the Ohio Revised Code.

(A) Except as otherwise provided in (H), (I), (J), (K), and (L) of this section, 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 887.052 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.

(B) (1) If the apportionment factors described in division (A) of this section do not fairly represent the extent of a taxpayer's business activity in the Municipality, the taxpayer may request, or the Tax Commissioner of the Municipality may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

a. Separate accounting;

b. The exclusion of one or more of the factors;

c. The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the Municipality;

d. A modification of one or more of the factors.

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed

amended tax return. The taxpayer may use the requested alternative method unless the Tax Commissioner denies the request in an assessment issued within the period prescribed by division (a) of section 887.19 of this chapter.

(3) A Tax Commissioner may require a taxpayer to use an alternative apportionment method as described in division (b)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by division (a) of section 887.19 of this chapter.

(4) Nothing in division (b) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by a Tax Commissioner or otherwise agreed upon by both the Tax Commissioner and taxpayer before January 1, 2016.

(C) For the purposes of division (a)(3) of this section, and except as provided in (H), (I), (J), (K), and (L) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(1) Gross receipts from the sale of tangible personal property shall be sitused to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in a municipal corporation if, regardless of where title passes, the property meets any of the following criteria:

a. The property is shipped to or delivered within the municipal corporation from a stock of goods located within the municipal corporation.

b. The property is delivered within the municipal corporation from a location outside the municipal corporation, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion.

(2) Gross receipts from the sale of services shall be sitused to the municipal corporation to the extent that such services are performed in the municipal corporation.

(3) To the extent included in income, gross receipts from the sale of real property located in the municipal corporation shall be sitused to the municipal corporation.

(4) To the extent included in income, gross receipts from rents and royalties from real property located in the municipal corporation shall be sitused to the municipal corporation.

(5) Gross receipts from rents and royalties from tangible personal property shall be sitused to the municipal corporation based upon the extent to which the tangible personal property is used in the municipal corporation.

(D) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual shall be subject to tax only by the municipal corporation in which the property generating the net profit is located and the municipal corporation in which the individual taxpayer that receives the net profit resides.

A municipal corporation shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(E) (1) Except as provided in division (F)(2) of this section, commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to a municipal corporation based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the municipal corporation to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(2) An individual who is a resident of a municipal corporation that imposes a municipal income tax shall report the individual's net profit from all real estate activity on the individual's annual tax return for that municipal corporation. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such credit is allowed under section 887.081 of this chapter.

(F) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under divisions (11)(L). and (34)(A)(iv). of section 887.03 of this chapter, by a municipal corporation to which the taxpayer has apportioned a portion of its net profit, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to that municipal corporation. In no case shall a taxpayer be required to add to its net profit that was apportioned to that municipal corporation any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to a municipal corporation under this section.

(G) When calculating the ratios described in division (a) of this section for the purposes of that division or division (b) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(H) As used in this division:

(1) “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:

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

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

(2) “Qualifying remote 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.

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

a. 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;

b. 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 Section (C) of this section, on qualifying wages paid to an employee for the performance of personal services at that location.

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

a. 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;

b. If no reporting location exists in this state for an employee or owner under (H)(4)(a) 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;

c. If no reporting location exists in this state for an employee or owner under (H)(4)(a) or (H)(4)(b) 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.

(I) 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 887.062 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.

(J) For the purpose of calculating the ratios described in division 887.062(A), all of the following apply to a taxpayer that has made the election described in 887.062(I):

a. For the purpose of 887.062(A)(1), 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 887.062(A)(2), 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 887.062(A)(3), and notwithstanding 887.062(C), 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.

(K) 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 887.062(B). 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.

(L) Except as otherwise provided in this section, nothing in this section is intended to affect the withholding of taxes on qualifying wages."

<u>SECTION 4</u>: Section 887.094 of Chapter 887 is hereby supplemented to read 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 15 th 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 the 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.

(B) Any taxpayer that qualifies for an automatic federal extension for a period other than six months 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 same as that of the extended federal income tax return.

(C) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the Tax Commissioner grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the request is received by the Tax Commissioner on or before the date the municipal income tax return is due, the Tax Commissioner shall grant the taxpayer's requested extension.

(D) An extension of time to file under this chapter is not an extension of the time to pay any tax due unless the Tax Commissioner grants an extension of that date.

(E) If the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns under division (g) of section 5747.08 of the Ohio Revised Code, a taxpayer 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 same as the extended due date of the state income tax return.

(F) 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 887.094(F) of this Chapter, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to $150.

887.094(F) of this Chapter does not apply to an extension received under 887.094(A) if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under 887.094(A) of this Chapter or failed to file an extension under 887.094(C)."

<u>SECTION 5</u>: This measure shall take effect and be in full force from and after the earliest period allowed by law.

PASSED:____________________

ATTEST: APPROVED:

____ ______________________________________

Clerk of Council Mayor

First Reading:_______________________

CITY OF MONROE

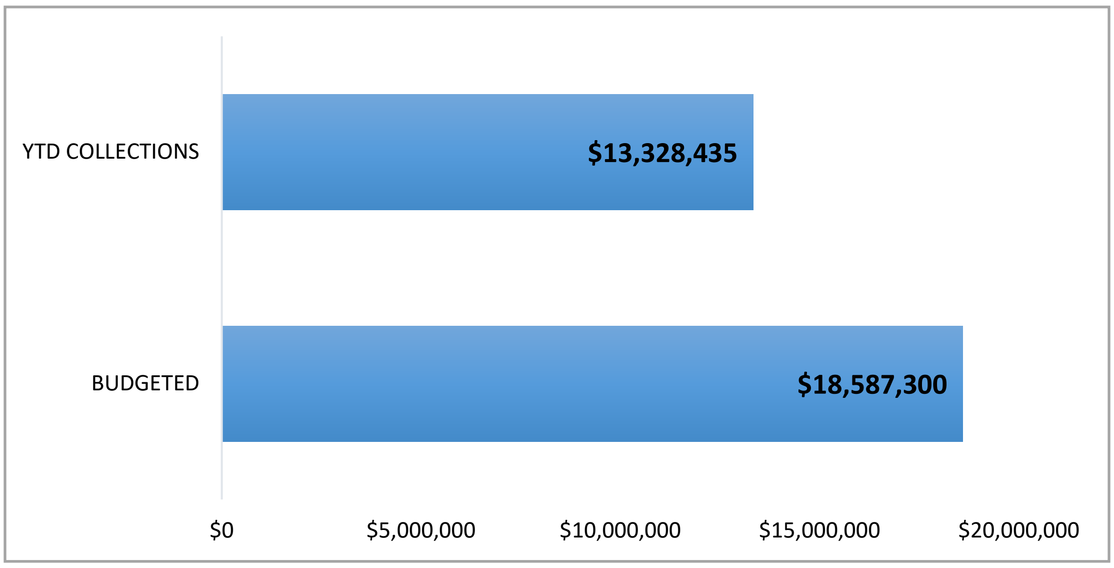
FINANCIAL REPORTS

FOR THE PERIOD ENDING

September 30, 2023

MUNICIPAL INCOME TAX
MONTHLY REPORT SEPTEMBER 2023

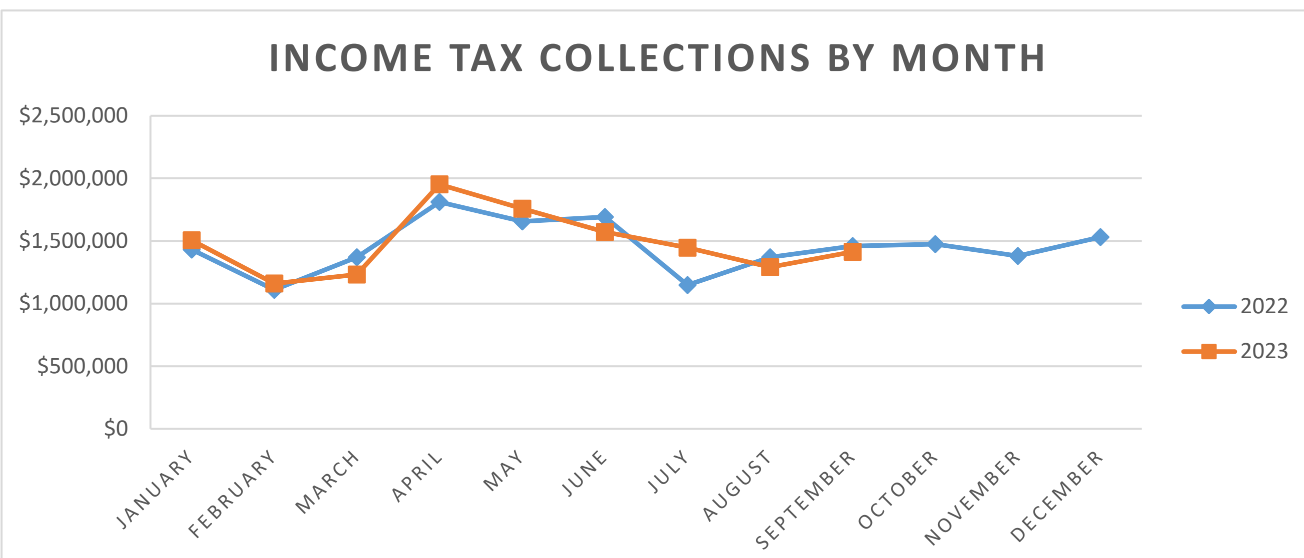
As of the end of September, we have collected (YTD) $13,328,435 in income tax dollars.
This equals to approximately 72% of the budget estimate.



Collected
72%

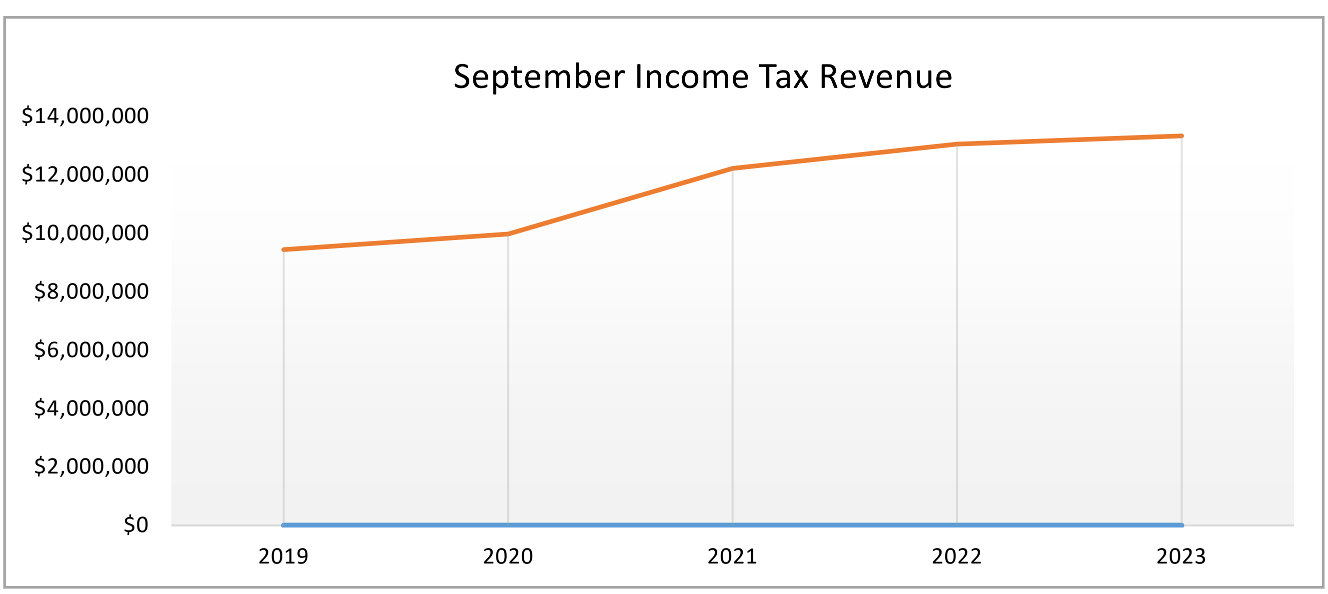
Target % Collected
08/12 = 75%

September income tax collections were **3% lower** in 2023 than at the same time last year. Overall, the City has collected a **difference of $277,802** in 2023 than at the same time last year.



HISTORICAL COLLECTION OF TAX REVENUE OVER 5 YEARS

Over the last five years, income tax revenue in September has steadily increased.



City of Monroe
Statement of Cash Position
As of 9/2023

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
1110	GENERAL FUND	6,724,180.11	12,641,104.79	15,621,556.21	3,743,728.69
2101	INCOME TAX - PUBLIC SAFETY	757,961.88	2,328,823.86	813,000.00	2,273,785.74
2210	STREET FUND	1,676,779.93	992,032.92	1,665,599.36	1,003,213.49
2220	STATE HIGHWAY FUND	230,563.10	75,126.12	99,663.87	206,025.35
2230	MOTOR VEHICLE LICENSE TAX FUND	170,636.28	0.00	125,242.95	45,393.33
2310	FIRE - 1989 LEVY FUND	892,073.73	4,714,653.28	5,119,739.44	486,987.57
2320	FIRE - 2005 LEVY FUND	1,010.27	0.00	0.00	1,010.27
2330	FEMA FUND	8,615.41	766.38	5,000.00	4,381.79
2360	AMERICAN RESCUE PLAN ACT FUND	1,473,947.04	0.00	71,347.76	1,402,599.28
2370	ONEOHIO OPIOID SETTLEMENT FUND	10,357.03	43,640.23	0.00	53,997.26
2410	POLICE LAW ENFORCEMENT FUND	444,105.53	3,536,558.82	3,921,959.08	58,705.27
2420	DARE GRANT FUND	7,554.15	4,470.57	0.00	12,024.72
2430	ENFORCEMENT AND EDUCATION FUND	4,973.34	204.38	0.00	5,177.72
2440	FEDERAL ASSET FORFEITURE FUND	13,735.42	0.00	0.00	13,735.42
2450	OHIO PEACE OFFICER TRAINING	38,628.96	0.00	0.00	38,628.96
2510	COURT TECHNOLOGY IMPROVEMENT	3,724.52	9,678.70	6,645.95	6,757.27
2621	MONROE CROSSINGS (C1)	731.44	2,548.12	1,719.06	1,560.50
2622	PARK 63/SUMMIT (C2)	186,677.09	186,748.56	126,036.12	247,389.53
2623	MONROE COMMERCE CENTER (C3)	885,704.99	1,145,404.32	772,736.32	1,258,372.99
2626	MIAMI VALLEY INDUSTRIAL (C6)	156,428.99	205,354.61	174,963.90	186,819.70
2627	YANKEE ROAD (C7)	7,395.58	25,762.36	17,380.33	15,777.61
2628	BERNS/DOUGLAS (C8)	18,053.75	19,538.16	13,199.39	24,392.52
2629	FRICK GREENTREE (C9)	159.15	522.36	352.89	328.62
2630	OSBOURNE (C10)	65.57	215.64	145.69	135.52
2631	SATELLITE FARMS (C11)	76,937.14	130,052.54	87,859.98	119,129.70
2632	CORRIDOR 75/MILLEN (C12)	0.00	54.50	36.84	17.66
2633	CORRIDOR 75 #1 (C13)	644,287.20	1,022,452.50	1,022,452.50	644,287.20
2634	CORRIDOR 75 #2 (C14)	1,307.00	124,090.60	123,074.91	2,322.69
2721	ARBOR ACRES (R1)	0.00	103,735.80	74,131.33	29,604.47
2722	HERITAGE GREEN (R2)	92,945.73	281,190.36	201,085.22	173,050.87
2723	WYANDOT WOODS (R3)	823,606.16	956,951.85	790,683.61	989,874.40
2724	GILMAR MEADOWS (R4)	31,698.67	125,667.49	89,833.45	67,532.71
2725	MT PLEASANT (R5)	30,805.43	121,048.44	146,504.90	5,348.97
2726	BRITTONY WOODS (R6)	278,184.48	595,429.40	425,788.07	447,825.81
2727	TODD'S GLEN RESERVE (R7)	38,875.73	151,371.36	108,184.97	82,062.12
2728	MAJESTIC OAKS (R8)	529.70	2,140.50	1,529.66	1,140.54
2729	TRIMBLE FARM (R9)	22,967.83	90,696.38	64,818.53	48,845.68
2732	MONROE CROSSINGS #1 (R12)	576,905.90	839,670.01	600,072.85	816,503.06
2733	MONROE CROSSINGS #2 (R13)	423,920.58	505,550.49	364,970.41	564,500.66
2734	MONROE CROSSINGS #3 (R14)	417,221.68	440,643.58	311,349.03	546,516.23

Fund	Fund Description	Beg Balance	YTD Receipts	YTD Expenses	Unexpended Balance
2735	RESERVES OF MONROE XINGS (R15)	206,734.69	202,765.00	145,120.64	264,379.05
3101	INCOME TAX - CAPITAL PROJECTS	1,912,831.78	998,067.35	47,363.19	2,863,535.94
3110	PARK IMPROVEMENT FUND	727,442.93	25,084.44	389,910.24	362,617.13
3120	CAPITAL IMPROVEMENT FUND	3,216,943.34	169,247.57	557,231.55	2,828,959.36
3620	CPO TIF - CAPITAL FUND	24,880.23	0.00	0.00	24,880.23
4110	G.O. BOND RETIREMENT FUND	354,506.30	0.00	79,018.40	275,487.90
4210	WATER BOND RETIREMENT FUND	240,658.69	0.00	21,384.00	219,274.69
4310	S.A. BOND RETIREMENT FUND	614.68	1,350,125.53	1,350,125.53	614.68
4410	INCOME TAX BOND RETIREMENT FUN	339,606.68	0.00	186,931.25	152,675.43
4610	CORRIDOR 75 PARK LTD TIF FUND	126,651.27	0.00	0.00	126,651.27
5110	S.A. STREET LIGHTING FUND	6,177.00	2.75	3,468.58	2,711.17
6110	WATER FUND	1,130,835.00	2,665,680.68	2,195,725.17	1,600,790.51
6115	WATER GUARANTEE DEPOSIT	46,775.00	4,975.00	0.00	51,750.00
6120	WATER CAPITAL IMPROVEMENTS	639,755.76	548,526.93	1,183,046.07	5,236.62
6125	WATER METER& READ SYSTEM REPL	444,963.00	173,373.97	47,616.65	570,720.32
6210	SEWER FUND	37,985.94	947,015.02	970,022.30	14,978.66
6310	STORM WATER FUND	678,414.70	266,164.70	635,716.65	308,862.75
6315	STORMWATER DEPOSIT FUND	553,925.75	-475,425.75	0.00	78,500.00
6410	GARBAGE FUND	206,296.61	934,269.59	853,710.76	286,855.44
6510	CEMETERY FUND	136,445.88	41,206.45	85,407.12	92,245.21
6610	STREET LIGHTING UTILITY	77,812.87	76,876.24	143,980.10	10,709.01
7100	CEMETERY MAINTENANCE TRUST	67,623.09	2,016.52	0.00	69,639.61
7110	MOUND CEMETERY TRUST FUND	70,637.27	2,729.24	0.00	73,366.51
7120	LONG STREET TRUST FUND	2,546.78	2,631.85	0.00	5,178.63
7310	FIRE HISTORIC PRESERVATION FUN	1,470.54	0.00	0.00	1,470.54
7320	FIRE LOSS SECURITY FUND	21,371.33	0.00	0.00	21,371.33
7410	DRUG LAW ENFORCEMENT TRUST	87,308.74	19,605.42	10,108.76	96,805.40
		28,535,472.34	**39,378,838.48**	**41,874,551.54**	**26,039,759.28**

YTD BUDGET REPORT - REVENUE SEPTEMBER 2023

FUND	ACCOUNT DESCRIPTION	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE
1110	**1110 GENERAL FUND**	17,558,041	17,558,041	12,641,104.79	4,916,936
2101	**2101 INCOME TAX - PUBLIC SAFETY FUND**	3,180,000	3,180,000	2,328,823.86	851,176
2210	**2210 STREET FUND**	2,282,750	2,282,750	992,032.92	1,290,717
2310	**2310 FIRE - 1989 LEVY FUND**	4,803,169	4,803,169	4,714,653.28	88,516
2370	**2370 ONEOHIO OPIOID SETTLEMENT FUND**	10,564	10,564	43,640.23	-33,076
2410	**2410 POLICE LAW ENFORCEMENT FUND**	3,652,872	3,652,872	3,536,558.82	116,313
2600	**2600 TIF FUNDS**	3,593,065	3,593,065	2,862,744	730,321
2700	**2700 RID FUNDS**	4,187,576	4,187,576	4,416,861	-229,285
6110	**6110 WATER FUND**	2,795,514	2,795,514	2,665,880.68	129,633
6120	**6120 WATER CAPITAL IMPROVEMENT FUNI**	711,576	711,576	548,526.93	163,049
6210	**6210 SEWER FUND**	1,085,930	1,085,930	947,015.02	138,915
6310	**6310 STORM WATER FUND**	1,044,027	1,044,027	266,164.70	777,862
6410	**6410 GARBAGE FUND**	1,174,065	1,174,065	934,269.59	239,795
	TOTALS	**46,079,149**	**46,079,149**	**36,898,276**	**9,180,873**

YTD BUDGET REPORT - EXPENSE SEPTEMBER 2023

FUND	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
1110	**1110 GENERAL FUND**	18,986,643	19,042,361	14,886,760.78	559,949.93	3,595,650
2101	**2101 INCOME TAX - PUBLIC SAFETY FUND**	2,748,700	3,037,700	813,000.00	0.00	2,224,700
2210	**2210 STREET FUND**	3,109,492	3,115,790	1,481,555.42	88,722.10	1,545,512
2310	**2310 FIRE - 1989 LEVY FUND**	6,098,551	6,150,551	5,037,991.33	126,993.45	985,566
2360	**2360 AMERICAN RESCUE PLAN ACT FUND**	855,000	855,000	71,347.76	10,086.00	773,566
2410	**2410 POLICE LAW ENFORCEMENT FUND**	4,513,517	4,802,517	3,855,332.83	130,767.52	816,417
2600	**2600 TIF FUNDS**	3,364,860	3,364,860	2,303,843	0	1,061,017
2700	**2700 RID FUNDS**	5,405,032	5,405,032	3,217,291	0	2,187,741
6110	**6110 WATER FUND**	3,541,118	3,541,118	2,199,858.56	69,106.61	1,272,153
6120	**6120 WATER CAPITAL IMPROVEMENT FUND**	1,392,538	1,392,538	892,556.55	137,864.88	362,117
6210	**6210 SEWER FUND**	1,306,181	1,306,181	981,609.26	0.00	324,572
6310	**6310 STORM WATER FUND**	1,337,732	1,337,732	183,947.82	572,656.62	581,128
6410	**6410 GARBAGE FUND**	1,203,457	1,203,457	862,513.62	0.00	340,943
	TOTALS	**53,862,821**	**54,554,837**	**36,787,608**	**1,696,147**	**16,071,081**

Checks over $15,000 September 2023

NAME	INVOICE NET	INVOICE DESCRIPTION
BUTLER COUNTY WATER & SEWER DEPT	45,922.94	ACCT # 3048687-2055515
BUTLER COUNTY WATER & SEWER DEPT	97,775.99	AUGUST 2023 WASTE WATER
CDW GOVERNMENT, INC	28,350.40	NETWORK SWITCHES FOR CITY BUILDING
HUNTINGTON NATIONAL BANK	281,091.38	2ND HALF TRUSTEE PAYMENT - MALL
HUNTINGTON NATIONAL BANK	624,007.50	2ND HALF TRUSTEE PAYMENT - VHMON
HUNTINGTON NATIONAL BANK	112,681.47	2ND HALF TRUSTEE PAYMENT - 17 AC EAST
JACOB REEK	44,447.31	Administrative Conference Room A/V Upgrade
KENDIG KEAST COLLABORATIVE	18,658.75	PLANNING AND ZONING CODE UPDATE
MONROE LOCAL SCHOOL DISTRICT	2,216,688.88	SCHOOL REIMBURSEMENT
NATIONAL INSPECTION CORPORATION	29,416.91	BUILDING SERVICES FOR 2022
PUBLIC ENTITIES POOL OF OHIO	30,536.00	PROPERTY & LIABLILITY COVERAGE 2023.
RUMPKE OF OHIO, INC	88,525.95	CUSTOMER # 6300108176
ALAN SCHMIDT	470,593.18	BOND RELEASE FOR MONROE XINGS SECTION 5A
MARVIN J SMITH	96,906.04	SOUTH UNION ROAD IMPROVEMENT PROJECT
WEX INC	28,436.20	FUEL FOR AUGUST 2023