

# VILLAGE OF MILLERSBURG

6 North Washington Street  
Millersburg, Ohio 44654  
FAX (330) 674-9044  
www.millersburgohio.co  
m

**Kelly Hoffee, Mayor**

**Nathan Troyer, Village Administrator**

**Bobbie Curry, Village Fiscal Officer, Tax Administrator**

**Matthew Shaner, Police Chief**

Village Offices (330) 674-1886

Income Tax (330) 674-6891

Police Department (330) 674-5931

## AGENDA

**Date: 10/12/26**

### REGULAR SESSION OF COUNCIL - 7:00 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Community Spotlight
  - a. Community Events/Meeting
  - b. Discussion/Feedback
  - c. Visitors

5. Previous Minutes

Meeting Date: 9/28/2026

6. Bills:

#### Resolution 2026-23

|                      |                     |
|----------------------|---------------------|
| Bills 10/12/26       | \$28,782.48         |
| Electronic Pmts      | \$50,056.16         |
| Payroll date 10/5/26 | \$78,178.62         |
| <b>Total</b>         | <b>\$157,017.26</b> |

7. Reports of Officers:

- a. Administrator:
- b. Chief:
- c. Fiscal

Report attached

Sgt. Baker probationary end

-September 2026 Financials Acknowledgement

-Transfer resolutions explained

-Council Recommendations for 2027 Wages

-Millersburg Income Tax 102 – Estimated Pmts

- d. Solicitor:

Mutli-topic Update

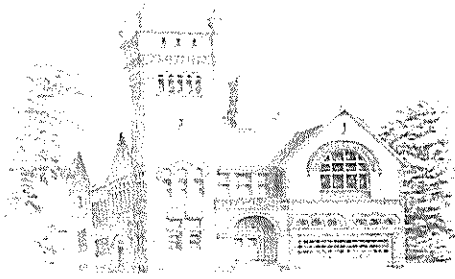
- e. Mayor:

i. Upcoming Committee Meetings

8. Report of Committees: UTV Committee – Zollars  
Business & Housing Committee  
4 of July Celebration Committee
9. Legislation: **Res 2026-21 – 3<sup>rd</sup> Reading & Vote**  
2026-21 A Resolution Authorizing The Village Of  
Millersburg To Join The Community University  
Education Purchasing Council Of Governments
- Res 2026-24 - 1<sup>st</sup> Reading, Waive 2<sup>nd</sup> & 3<sup>rd</sup>  
Reading, Vote**  
A Resolution Authorizing The Transfer Of Funds From  
The General Fund To The Street Maintenance &  
Repair Fund, The Cemetery Operating Fund, The  
Police Disability And Pension Fund, And The  
Sidewalk Replacement Fund, And Declaring An  
Emergency
- 2026-25 - 1<sup>st</sup> Reading, Waive 2<sup>nd</sup> & 3<sup>rd</sup>  
Reading, Vote**  
A Resolution Authorizing Certain Appropriation  
Reallocations Within Funds And Certain Interfund  
Transfers For Fiscal Year 2026, Authorizing The  
Fiscal Officer To Make The Necessary Accounting  
Entries, And Declaring An Emergency
10. Old/Unfinished Business:
- Downtown Sidewalk Project– See **Administrator’s Report**
  - EPA Generator Grant - No update per **Administrator’s Report**
  - Wooster Rd Waterline Project – No update per **Administrator’s Report**
  - Follow up/Action Plan relating to Housing Study – **Business and Housing Committee Report**
  - Community University Education Purchasing Council of Governments-  
**Legislation Vote this meeting** Port Washington Road Traffic Safety Concern  
– Referred to Solicitor
  - Downtown Crosswalks/lighting/safety solutions –
  - Alley vacation between 419 Wise St and 711 Maxwell Ave – Referred to  
Solicitor
  - Noise Ordinance Considerations – Police Chief/Solicitor to meet
  - Short-Term Rental Regulation – Referred to Zoning/Solicitor
  - Nuisance Properties – Referred to Solicitor
  - S Clay Street pavement striping –Waiting for ODOT
  - Bike Racks for Parks–
  - Red Head Alley vacation-
  - Smart Traffic Lights –

- Deer Run Park Amphitheater Lighting and Improvements-
- Veteran's Memorial Turf & Landscaping-
- 2026 Council Goals:
  - Reflective Chevrons – Done?

11. New Business:
12. Executive Session:
13. Executive Session Action:
14. Adjournment



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FROM THE DESK OF  
—MAYOR—  
KELLY HOFFEE

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## Community Calendar

- Oct 17 - 8-noon Farmers Market in Downtown Millersburg
- Oct 31 - 4pm-6pm Trick or Treat in Millersburg

## Council Calendar

- Oct 12 - Council Meeting 7pm
- Oct 26 - Council Meeting 7pm

## VILLAGE OF MILLERSBURG

Board Name: MILLERSBURG VILLAGE COUNCIL

|                                                      |                                                              |
|------------------------------------------------------|--------------------------------------------------------------|
| TYPE OF MEETING: Regular Session VOTING SESSION: Yes | DATE: September 28, 2026 START TIME: 7:00 PM                 |
| MEETING LOCATION:                                    | Council Chambers – 6 N. Washington Street, Millersburg, Ohio |

### CALL TO ORDER

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Mayor Kelly Hoffee called the meeting to order at 7:00 PM.

### PLEDGE OF ALLEGIANCE

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Council and attendees stood for the Pledge of Allegiance.

### COUNCIL MEMBERS ROLL CALL, OFFICIALS IN ATTENDANCE, VISITORS

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#### Council Members

| Name             | Present/Absent |
|------------------|----------------|
| Robert Shoemaker | Present        |
| Tom Vaughn       | Present        |
| Ryan Hershberger | Present        |
| Andy Zollars     | Present        |
| Andrea Kellogg   | Present        |
| Brent Hofstetter | Present        |

All members of Council were present.

#### Village Officials

| Name/Title                           | Present/Absent |
|--------------------------------------|----------------|
| Kelly Hoffee, Mayor                  | Present        |
| Nathan Troyer, Village Administrator | Present        |
| Bobbie Curry, Fiscal Officer         | Present        |
| Matthew Shaner, Police Chief         | Present        |
| Village Solicitor                    | Absent         |
| Chad Cline, Assistant Administrator  | Present        |

All Village Administrators were present. The Village Solicitor was absent.

#### Visitors in Attendance

Melissa Patrick, Rick Browning, Lynn Browning, Jennifer Lydic, Adam Barnett, and Judson Morris.

## **COMMUNITY SPOTLIGHT / COMMUNITY CALENDAR**

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Mayor Kelly Hoffee reviewed upcoming community events:

Ohio Swiss Festival in Sugarcreek – October 1-3

Farmers Market in Downtown Millersburg – October 3

Antique Festival in Downtown Millersburg – October 10-11

Farmers Market in Downtown Millersburg – October 17

Trick-or-Treat in Millersburg – October 31, 4:00 PM to 6:00 PM

Hoffee also reviewed upcoming Council and committee meetings.

## **VISITORS**

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### **Rick Browning and Lynn Browning – Trails Edge Estates Snow Removal**

Rick Browning and Lynn Browning, residents of Trails Edge Estates, addressed Council concerning snow removal within the condominium development. They explained that homeowners association fees had increased substantially and asked whether Village snow removal services could be extended to their streets.

Administrator Nathan Troyer explained that the streets within the Trails Edge development were established as private streets by the developer and are not part of the public street system. Because the streets are privately owned, the Village does not provide snow removal services.

Browning questioned whether there would ever be an opportunity to dedicate the streets to the Village as public streets. Troyer explained that a process exists for dedication of private streets but would involve surveys, engineering review, and Council consideration. He further explained that acceptance by the Village would depend upon construction standards, future maintenance obligations, and Council approval.

Browning indicated that he intended to discuss the matter with the homeowners association and other residents before pursuing any future request. No action was taken.

### **Jennifer Lydic – Sidewalk Ownership, Repairs and Reimbursement**

Visitor Jennifer Lydic addressed Council regarding the sidewalk reimbursement discussion from the previous meeting. Lydic questioned who owns sidewalks located within the Village right-of-way and expressed concern regarding the possibility of reimbursing a resident who independently completed sidewalk repairs.

Lydyc stated that public sidewalks are Village infrastructure and questioned whether reimbursement for one resident could create expectations that other residents would also be entitled to reimbursement if they completed sidewalk work on their own. She specifically asked whether residents would be expected to obtain estimates, seek approval, or otherwise participate in a formal process before being eligible for reimbursement. Lydic further questioned how such reimbursement requests would ultimately be funded and whether the Village could afford similar requests from multiple residents.

The Village's existing sidewalk replacement and repair program - sidewalk projects are normally evaluated, prioritized, and funded through the Village budgeting process based upon safety concerns, accessibility needs, available funding, and overall infrastructure priorities.

Administrator Nathan Troyer explained that the Village appropriates approximately \$125,000 annually for sidewalk replacement and repair projects. Troyer stated that residents may notify the Village of sidewalk deficiencies and request that the location be evaluated and placed on the Village's sidewalk project list. Projects are then prioritized according to need and available resources.

Troyer noted that residents who voluntarily complete sidewalk repairs on their own are generally doing so outside the Village repair program and without any guarantee of reimbursement. He explained that the Village's standard practice has been to address sidewalk repairs through the established program rather than automatically reimbursing individual property owners.

Discussion continued regarding sidewalk ownership, Village responsibilities, available funding, and the importance of maintaining a fair and consistent policy for all residents. Council discussed concerns that reimbursing one resident could create expectations for reimbursement requests throughout the Village.

No motion was made and no action was taken.

## **APPROVAL OF PREVIOUS MINUTES**

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### **September 14, 2026 Regular Session Minutes**

#### **Motion to Suspend Reading of the Minutes**

|                              |                                    |
|------------------------------|------------------------------------|
| <b>Motion by: Tom Vaughn</b> | <b>Seconded by: Andrea Kellogg</b> |
|------------------------------|------------------------------------|

#### **Roll Call Vote:**

Vaughn – Yes

Kellogg – Yes

Shoemaker – Yes

Hershberger – Yes

Zollars – Yes

Hofstetter – Yes

**Result: PASSED.**

No additions or corrections were presented.

#### **Motion to Approve Minutes as Written**

|                                    |                                      |
|------------------------------------|--------------------------------------|
| <b>Motion by: Ryan Hershberger</b> | <b>Seconded by: Brent Hofstetter</b> |
|------------------------------------|--------------------------------------|

#### **Roll Call Vote:**

Hershberger – Yes

Hofstetter – Yes

Shoemaker – Yes

Vaughn – Yes

Zollars – Yes

Kellogg – Yes

**Result: PASSED.**

## **APPROVAL OF BILLS**

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### **Resolution 2026-22**

| <b>Item</b>                  | <b>Amount</b> |
|------------------------------|---------------|
| Bills Paid                   | \$29,560.46   |
| Electronic Payments          | \$9,124.27    |
| Payroll – September 24, 2026 | \$85,236.82   |
| Total                        | \$123,921.55  |

### **Motion to Approve Bills**

|                                |                                      |
|--------------------------------|--------------------------------------|
| <b>Motion by: Andy Zollars</b> | <b>Seconded by: Robert Shoemaker</b> |
|--------------------------------|--------------------------------------|

### **Roll Call Vote:**

Zollars – Yes

Shoemaker – Yes

Vaughn – Yes

Hershberger – Yes

Kellogg – Yes

Hofstetter – Yes

**Result: PASSED.**

## **REPORTS OF OFFICERS**

### **ADMINISTRATOR'S REPORT**

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#### **DRB & P&Z Commission**

Administrator Nathan Troyer reported that the Design Review Board is scheduled to meet October 7 to review a Certificate of Appropriateness application submitted by the Holmes County Republican Party for signage at 111 South Washington Street. A correction was made during the meeting clarifying the location.

#### **Sidewalk Project**

Administrator Nathan Troyer reported that there was no update on the downtown sidewalk project grant component. However, he met with representatives from Pathmaster and Holophane to review future lighting options and decorative pole replacements. Holophane representatives also evaluated downtown intersections and crosswalk lighting and will provide recommendations regarding fixture type, lumen output, and illumination needs.

**Sidewalk Project**

No update on project other than met with rep from Pathmaster and Holophane last week to look at pole options for streetlights for this and future projects.

While he was here, I had the Holophane rep look at the lighting improvements we previously discussed for the crosswalks at all 3 intersections. He took measurements and will be calculating the type and power of lighting that would be best for our application.

**EPA Generator Grant**

No update. Troyer reported that the Village continues to wait for pricing related to the transfer switch and generator system before determining next steps.

**Wooster Road Waterline Project**

No update.

**S. Alexander Street Curb**

Troyer reported meeting with Thomas Concrete regarding curb replacement work along South Alexander Street. The contractor anticipates completing the project before the end of the year.

**C.R. 58 Sidewalk**

Troyer reported that meetings were being held with the Holmes County Health Department to evaluate the feasibility of constructing a sidewalk from South Washington Street toward Autumn Run along County Road 58. Council discussed extending sidewalks near the hotel and commercial corridor to improve pedestrian safety and connectivity.

**Center Alley One-Way Traffic Discussion**

Troyer presented a request to consider making Center Alley a one-way alley between South Washington Street and South Clay Street. Discussion included delivery traffic, parking impacts, backing conflicts, and prior temporary one-way operations. Council generally agreed additional public feedback should be gathered before considering changes. No action was taken.

**POLICE CHIEF REPORT**

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Chief Matthew Shaner reported that he had no items requiring Council action.

**FISCAL OFFICER REPORT**

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**Millersburg Income Tax 101 Presentation**

Fiscal Officer Bobbie Curry presented the first in a planned series of educational presentations intended to help residents better understand the Village income tax program, recent software modernization efforts, and filing responsibilities. The presentation used the "Who, When, Why, How, and What" format contained in the Tax 101 handout.

**Who Must File?**

Curry explained that under the Village income tax ordinance, residents age 18 and older are required to file an annual Village income tax return, even if no tax is due. She explained that filing

requirements and tax liability are two different issues and that filing allows the Village to maintain accurate records and verify tax status.

Discussion occurred regarding:

Adult dependents

Retirees

College students whose domicile remains in Millersburg

Individuals receiving disability income

Residents with no earned income

Councilwoman Andrea Kellogg questioned whether the Village ordinance conflicts with portions of Ohio law and requested that the Village Solicitor review the ordinance's definition of "taxpayer" and compare it to the filing requirements established in the Village code. She suggested that Council consider future amendments for individuals with no earned income, retirees, or disabled residents.

Curry acknowledged that exemptions could potentially be considered by Council through future legislative action and referenced examples used in other municipalities.

### **When Must Residents File?**

Curry explained that Village returns are generally due on the same date as federal and state returns and reviewed filing deadlines, extensions, and payment requirements. She emphasized that an extension extends the filing deadline but not necessarily the payment deadline.

### **Why Does Millersburg Collect Income Tax?**

Curry explained that income tax revenues support Village services, including:

Police Department operations

Street maintenance

Snow removal

Leaf collection

Parks

Oak Hill Cemetery

Traffic signals

Sidewalks

Mosquito spraying

and other Village services.

### **How Do Residents File?**

Curry reviewed:

Federal Form 1040 requirements

W-2 and 1099 documentation

Filing methods

Availability of local assistance

Upcoming requirements beginning with 2026 filings

Curry emphasized that Village staff are available to assist taxpayers and would rather help residents file correctly than assess penalties.

### **Public Comments Following Presentation**

Visitor Judson Morris asked how taxpayers could verify that their returns had been filed properly. Curry explained that residents should contact the Income Tax Department directly for account verification because no online portal currently exists. Discussion followed regarding payment plans, extensions, penalties, and compliance assistance.

## **MAYOR'S REPORT**

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### **Fourth of July Celebration Committee**

Mayor Kelly Hoffee requested an update from Councilman Ryan Hershberger regarding the Temporary Fourth of July Celebration Committee.

Hershberger reported that:

Dan Matty would serve as the representative from Historic Downtown Millersburg.

Judson Morris expressed interest in serving on the committee.

Alicia Shankel agreed to serve.

Mike Hensel agreed to serve.

Councilman Robert Shoemaker would serve as the second Council representative in addition to Hershberger.

Hershberger reported that he was still seeking participation from downtown business owners. He noted that Historic Downtown Millersburg already had representation and that the Committee's primary focus may be planning activities for 2028 because many community organizations already have plans in place for 2027.

### **Motion to Approve Fourth of July Celebration Committee Appointments**

|                                  |                                  |
|----------------------------------|----------------------------------|
| <b>Motion by: Andrea Kellogg</b> | <b>Seconded by: Andy Zollars</b> |
|----------------------------------|----------------------------------|

### **Roll Call Vote:**

Kellogg – Yes

Zollars – Yes

Hofstetter – Yes

Hershberger – Yes

Vaughn – Yes

Shoemaker – Yes

**Result: PASSED.**

Council was advised that the Committee's first organizational meeting would occur on September 29, 2026.

## **REPORT OF COMMITTEES**

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### **Utility Vehicle Committee**

Councilman Andy Zollars reported on the Utility Vehicle Committee meeting. The Committee reviewed:

Potential vehicle inspection requirements

Registration procedures

Operating hours

Regulatory structures used by other communities

Possible fee structures

Permit requirements

Discussion also occurred regarding legal questions that require input from the Village Solicitor before the Committee can proceed further. Because the Solicitor was unable to attend the meeting, the Committee paused further work until legal clarification can be obtained.

Zollars stated that another meeting would be scheduled once additional information is available.

## **LEGISLATION**

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### **Resolution 2026-21 – Second Reading by Title Only**

A Resolution Authorizing the Village of Millersburg to Join the Community University Education Purchasing Council of Governments

Resolution 2026-21 received its Second Reading by title only.

No action was taken.

## **OLD / UNFINISHED BUSINESS**

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### **Downtown Crosswalks / Lighting / Safety Solutions**

See Administrator's Report for lighting updates.

Additional discussion occurred regarding the operation of the recently upgraded traffic signals and pedestrian crossing system. Councilwoman Andrea Kellogg expressed concern that the north-south pedestrian crossing signals no longer activate automatically during every signal cycle and stated this has created confusion for pedestrians.

Council members discussed:

Pedestrians not understanding when to push the walk button.

Walk signals failing to activate if the button is not pushed at the correct time.

Residents waiting unnecessarily because they believe the signal should activate automatically.

Whether all pedestrian signals should operate consistently in all directions.

Administrator Nathan Troyer explained that Path Master's recommendation was to require the use of pedestrian push-buttons rather than automatically displaying walk indications because automatic

displays can create a false sense of security. He stated that signal timing programming could likely be modified if Council wished to explore alternatives.

No action was taken. Troyer will continue discussions with Path Master regarding signal timing and pedestrian operations.

#### **EPA Generator Grant**

See Administrator's Report. No additional discussion occurred.

#### **Housing Study**

Mayor Kelly Hoffee reported that the Business and Housing Committee will meet on October 6, 2026 at 6:00 PM to develop recommendations and an implementation strategy based on the Housing Study. Findings and recommendations will be brought back to Council for consideration.

#### **Port Washington Road Traffic Safety Concern**

The matter remains referred to the Village Solicitor for review. No additional update was available.

#### **Alley Vacation Between 419 Wise Street and 711 Maxwell Avenue**

The matter remains referred to the Village Solicitor. No update was available.

#### **Noise Ordinance Considerations**

Hoffee reported that the Police Chief and Village Solicitor are expected to meet regarding review of the Village noise ordinance and possible revisions. No additional update was available.

#### **Short-Term Rental Regulation**

The matter remains referred to Zoning and the Village Solicitor. No update was available.

#### **Nuisance Properties**

The matter remains referred to the Village Solicitor. No update was available.

#### **South Clay Street Pavement Striping**

The Village remains waiting on ODOT. No additional discussion occurred.

#### **Bike Racks for Village Parks**

Council discussed recently received bicycle racks intended for all three Village parks. Administrator Nathan Troyer reported that the racks have been received and installation is pending.

#### **Red Head Alley Vacation**

See Administrator's Report. Additional legal review will be needed before proceeding.

#### **Community University Education Purchasing Council of Governments**

See Administrator's Report and Resolution 2026-21. No additional discussion occurred.

#### **Smart Traffic Lights**

Councilman Ryan Hershberger reported receiving mixed feedback from residents regarding the upgraded traffic-light system. While some concerns remain, he stated that he has personally observed improved traffic movement through town compared to prior years.

Councilman Brent Hofstetter stated that he has observed noticeable improvements in traffic flow, particularly north-south traffic through the Village, since the new signal system was installed. He noted that backups near the golf course and school areas appear less severe than before.

Additional discussion occurred regarding:

Left-turn arrow timing.

Vehicle queues at intersections.

Signal progression through town.

Pedestrian behavior.

Potential future adjustments to the system.

No action was taken. Troyer will continue discussions with Path Master regarding signal timing and pedestrian operations.

### **Deer Run Park Amphitheater Lighting and Improvements**

Councilwoman Andrea Kellogg suggested that the Parks Committee meet at a future date to discuss lighting and other improvements for the Deer Run Park amphitheater. Troyer indicated that cost estimates would be obtained before proceeding with additional discussions.

### **Veterans Memorial Turf & Landscaping**

Mayor Kelly Hoffee reported that she will be meeting with representatives of the Killbuck VFW and the Holmesville American Legion to continue discussions regarding potential support for the Veterans Memorial turf and landscaping project.

### **New Logos and Reflective Chevrons**

Administrator Nathan Troyer reported that installation of the new vehicle logos has been completed. Installation of reflective chevrons continues as time permits.

### **2026 Council Goals**

No additional discussion occurred.

## **NEW BUSINESS**

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### **Red-Light Enforcement / Photo Enforcement Cameras**

Councilman Tom Vaughn initiated discussion regarding red-light enforcement cameras as a possible method to improve pedestrian safety and reduce traffic-signal violations in downtown Millersburg.

Vaughn stated that other municipalities have reported significant reductions in red-light violations through the use of photo enforcement technology and asked Council to consider whether such a program should be explored further.

Discussion included:

Difficulty safely conducting traffic stops downtown.

Pedestrian safety concerns.

Civil versus criminal enforcement.

Warning periods before implementation.

Signage requirements.

Administrative oversight of violations.

Potential appeal procedures.

Revenue and whether any future revenue should be dedicated to specific purposes such as parks or cemetery improvements instead of general operations.

Councilman Robert Shoemaker referenced communities that use automated enforcement and stated that violators should be held accountable if traffic laws are being ignored.

Councilwoman Andrea Kellogg and other members expressed concern regarding motorists running red lights and failing to obey stop signs. Several members stated that improving compliance could improve pedestrian safety.

Visitor Jennifer Lydic asked whether photo enforcement could address the difficulty of conducting traffic stops in the downtown area. Chief Matthew Shaner stated that the technology would likely improve enforcement because repeat violators would eventually modify their behavior once they became aware violations were being documented.

Vaughn agreed to distribute additional information obtained from municipalities using the technology and from vendors that administer photo-enforcement programs.

No formal action was taken.

## **EXECUTIVE SESSION**

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None.

## **EXECUTIVE SESSION ACTION**

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None.

## **ADJOURNMENT**

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### **Motion to Adjourn**

|                                    |                                    |
|------------------------------------|------------------------------------|
| <b>Motion by: Brent Hofstetter</b> | <b>Seconded by: Andrea Kellogg</b> |
|------------------------------------|------------------------------------|

### **Roll Call Vote:**

Hofstetter – Yes

Kellogg – Yes

Vaughn – Yes

Shoemaker – Yes

Hershberger – Yes

Zollars – Yes

**Result: PASSED. Meeting adjourned.**

**NEXT MEETING**

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Regular Council Meeting

October 12, 2026

7:00 PM

Council Chambers

**MINUTES PREPARED BY**

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Bobbie Curry, Fiscal Officer

**ATTESTED BY**

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Bobbie Curry, Fiscal Officer

**CERTIFICATION**

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Kelly Hoffee, Mayor

Resolution for the payment of certain bills. Now be it ordained by the Council of the Village of Millersburg, Holmes County, Ohio, that the following described bills be allowed and paid from the respective funds designated below, and that the Fiscal Officer is directed to draw proper warrants of said Village for the amounts so designated.

## RESOLUTION 2026-23

| Vendor                   | Description             | Fund         | Total              |
|--------------------------|-------------------------|--------------|--------------------|
| Aultworks Occ. Medicine  | Lab services            | Police       | \$94.00            |
| C&S Bank Visa            | See description below   | Multiple     | \$1,806.79         |
| Capital One E&H Hardware | Supplies                | Multiple     | \$503.19           |
| Century Link             | Access fee              | General      | \$23.27            |
| D&M Rocks                | Top Soil                | Street       | \$122.40           |
| Friendly Wholesale       | Supplies                | General      | \$305.49           |
| Galls                    | Shirts and pants        | Police       | \$2,305.83         |
| Go Shred                 | Shredding               | General      | \$144.90           |
| Hershey Machine          | Keystock                | Park         | \$1,036.96         |
| Holmes Ag                | Bags for grit           | Sewer        | \$165.00           |
| Holmes Oil               | Fuel                    | Multiple     | \$2,221.70         |
| Holmes Pest Control      | Mosquito Spray          | General      | \$1,490.00         |
| Holmes Rental            | Towable lift            | Water,Sewer  | \$302.50           |
| Holmes Supply            | Asphalt                 | Street       | \$174.30           |
| Jefferson Health Plan    | Cobra Premium           | Park         | \$1,676.15         |
| McMaster Carr            | Supplies                | Water, Sewer | \$346.99           |
| Midtown Dry Cleaners     | Dry Cleaning            | Police       | \$51.68            |
| PEL Electric             | Photocell               | Water, Sewer | \$41.19            |
| PUCO                     | Annual Assessment       | General      | \$100.00           |
| Save & Serve             | Shop rags               | Street       | \$116.38           |
| SoutheasternEquipment    | Sweeper brushes         | Street       | \$574.55           |
| Staley                   | Annual Siren Maint      | General      | \$687.50           |
| Thompson Memorials LLC   | Cemetery restoration    | Cemetery     | \$3,500.00         |
| Troyers Welding          | Water Wrench Repair     | Water        | \$4.80             |
| Unifirst                 | Rags, mats, Uniforms    | Multiple     | \$1,333.79         |
| Local IQ                 | Advertising             | Gen Adv      | \$38.77            |
| Xylem                    | Troubleshooting service | Sewer        | \$7,672.00         |
| Advance Auto             | Supplies                | Multiple     | \$270.20           |
| Great Lakes Community    | GIS Quarterly           | Multiple     | \$1,672.15         |
|                          |                         | <b>TOTAL</b> | <b>\$28,782.48</b> |

Visa Charges- 2 pack ink, Fiscal Officer training, 8 basketball nets, BMI music license, Adobe renewal, and LogMeIn renewal

## Electronic payments

| Vendor            | Description & Date Paid   | Fund         | Total              |
|-------------------|---------------------------|--------------|--------------------|
| Aultcare          | Medical/Dental-10/13/26   | Multiple     | \$39,046.42        |
| Amazon Business   | Office Supplies- 10/01/26 | Multiple     | \$116.37           |
| Holmes Wayne COOP | Electric Service10/07/26  | Water, Sewer | \$80.90            |
| First Citizens    | Copier Lease              | General      | \$174.25           |
| NEO GAS           | Gas                       | Sewer        | \$60.88            |
| Core & Main       | Supplies- 10/08/26        | Sewer        | \$255.35           |
| Spectrum          | Internet- 10/07/26        | Multiple     | \$ 900.47          |
| AEP               | Electricity-10/07,08/26   | Multiple     | \$ 9,421.52        |
| <b>Total</b>      |                           |              | <b>\$50,056.16</b> |

## PAYROLL CHECK DATE 10/05/26

| Employee          | Purpose | Dept       | Gross Wages |
|-------------------|---------|------------|-------------|
| Arnold, Rodney    | Wages   | Street     | \$ 2,340.80 |
| Baker, Daniel     | Wages   | Gen Police | \$ 3,459.58 |
| Boggs, Conner     | Wages   | Gen Police | \$ 2,209.60 |
| Brown, Kevin      | Wages   | Gen Police | \$ 358.26   |
| Cline, Chad       | Wages   | General    | \$ 2,495.20 |
| Cox, Caleb        | Wages   | Gen Police | \$ 2,786.01 |
| Curry, Roberta    | Wages   | General    | \$ 3,108.00 |
| Duff, Kevin       | Wages   | Street     | \$ 2,474.40 |
| Judson, Blake     | Wages   | Wat/Sew    | \$ 2,911.20 |
| Kiner, Jessica    | Wages   | General    | \$ 2,248.52 |
| Kiner, Ron        | Wages   | Gen Police | \$ 2,684.50 |
| Markley, Michelle | Wages   | Gen Police | \$ 2,963.94 |
| McKinney, Steve   | Wages   | Street     | \$ 1,900.00 |
| Meek, Nathaniel   | Wages   | Gen Police | \$ 2,996.77 |
| Mellor, Pat       | Wages   | Cem/Str    | \$ 3,648.00 |
| Miller, James     | Wages   | Street     | \$ 2,583.21 |
| Miller, Javen     | Wages   | Gen Police | \$ 2,042.40 |

|                   |        |                  |                     |
|-------------------|--------|------------------|---------------------|
| Miller, Kenneth   | Wages  | Wat/Sew          | \$ 3,359.20         |
| Opfer, Stephanie  | Wages  | Gen Police       | \$ 2,473.60         |
| Shaffer, Mary     | Wages  | Gen/Wat/Sew      | \$ 2,514.40         |
| Shaner, Matt      | Salary | Gen Police       | \$ 3,745.86         |
| Shepler, Clay     | Wages  | Wat/Sew          | \$ 2,682.40         |
| Shows, Logan      | Wages  | Gen Police       | \$ 3,001.56         |
| Skolmutch, Nathan | Wages  | Wat/Sew          | \$ 4,632.97         |
| Snyder, Troy      | Wager  | Street/Park      | \$ 2,282.40         |
| Troyer, Nate      | Salary | Gen/Wat/Sew      | \$ 3,915.84         |
| Weaver, Matthew   | Wages  | Wat/Sew          | \$ 4,317.60         |
| Yoder, Kelly      | Wages  | Gen Police       | \$ 2,042.40         |
|                   |        | <b>TOTAL PAY</b> | <b>\$ 78,178.62</b> |

|                               |                      |
|-------------------------------|----------------------|
| <b>Bill Res 2026-23 TOTAL</b> | <b>\$ 157,017.26</b> |
|-------------------------------|----------------------|

## **Administrator's Report**

October 12, 2026

### **DRB & P&Z Commission**

DRB did not have a quorum so there was no meeting.

### **Sidewalk Project**

No update other than there is finally some forward progress with the Federal ARC funding being straightened out.

Since this project is obviously not going to happen this year, we are looking into a proposal with Precision Safe Sidewalks for repair work around town. They specialize in saw cut repairs to eliminate vertical offsets. They have assessed Grant, Mad Anthony, Washington, Clay, Perkins, Clinton, Monroe, Adams, and Jackson Streets and classified the offsets based on the height differential from slab to slab. Chad and I are reviewing the info. They have told us they will be able to complete the work this year.

### **EPA Generator Grant**

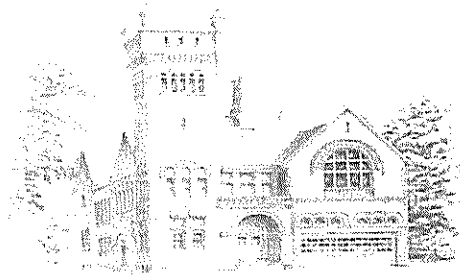
The Kohler option came in roughly \$13k higher than Generac with a 12-week lead time. I have asked EPA for guidance on filing an extension to the grant application to proceed with Generac.

### **Wooster Road Waterline Project**

No update

### **Credit Requests**

See attached



# VILLAGE OF MILLERSBURG

6 North Washington Street  
Millersburg, Ohio 44654  
FAX (330) 674-9044  
[www.millersburgohio.com](http://www.millersburgohio.com)  
m

**Kelly Hoffee, Mayor**

**Nathan Troyer, Village Administrator**

**Bobbie Curry, Village Fiscal Officer, Tax Administrator**

**Matthew Shaner, Police Chief**

Village Offices (330) 674-1886

Income Tax (330) 674-6891

Police Department (330) 674-5931

## Credit Requests for Water Leak October 6, 2026

Ben Swartzentruber  
1150 Wooster Road

Customer has a leak at his outside spigot. The water from the leak did not enter the village sewer system. Customer used 21,000 gallons and 4 quarter average usage is 13,000. Requesting a credit for the sewer portion of 8,000 gallons at \$2.40 per thousand in the amount of \$19.20.

ALS Millersburg Fairview  
512 West Jackson Street

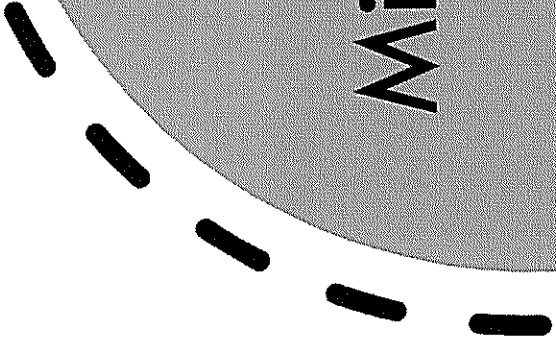
Water usage was very high. Nate Skolmutch met with maintenance at Fairview. The water line under the old house portion of the facility was leaking and basement had 8 feet of water. The line had a slower leak last quarter and became much worse. Line was to mobile homes that were formerly at the facility and capped a long time ago.

Average quarterly usage is 150,000 gallons. 2nd quarter used 364,000 gallons and 3rd used 1,571,000 gallons. Since meter read used another 629,000 gallons. Requesting credit for sewer portion of 2,114,000 gallons at \$2.40 per thousand gallons = \$5,073.60 and reduce SUO charges from \$93.55 to \$8.93 based on 150,000 gallons usage.

Village  
of  
Millersburg

# Ohio Municipal (Village) Income Tax

By: The Village of Millersburg  
Income Tax Department



# Millersburg Tax

## 102

Estimated Tax Payments  
&  
Declarations



# What??

What is an Estimated Tax  
Payment?

181.07(A) Declaration of Estimated Tax  
ORC 718.08(A) Estimated Taxes

**It is NOT an additional tax**

**It is NOT a penalty**

**Estimated tax payments are simply  
paying current-year Village income  
tax throughout the year.**

Estimated tax payments are a way to  
pay current-year Village income tax  
throughout the year when  
withholding, credits, or other  
payments will not fully cover the  
anticipated tax liability.

# Who??

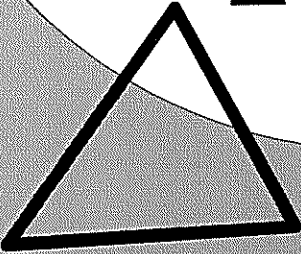
## Who Must Make Estimated Tax Payments?

181.07(B)(1) Declaration of Estimated Tax  
ORC 718.08(B)(1) Estimated Taxes

**A declaration is required  
when the taxpayer reasonably  
expects to owe at least \$200  
in Millersburg income tax for  
the current year.**

Common Examples may include:

- Self-employed individuals & Independent contractors
- Sole proprietors
- Rental property owners
- Farmers
- Businesses with taxable net profits
- Partnerships & other Pass-through entities
- Residents whose employers do not withhold enough Millersburg tax



# So, Who Does NOT Need to Make Estimated Payment?

**Many taxpayers do not need estimated payments because:**

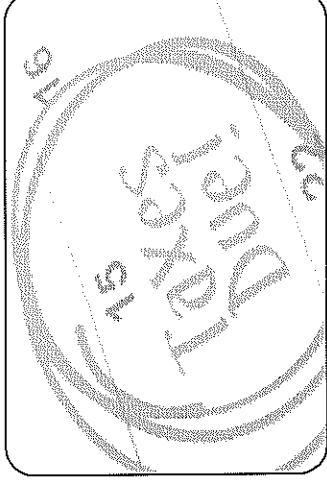
- ☒ Their employer already withholds enough municipal tax
- ☒ Their remaining Village tax due is less than \$200
- ☒ Their prior-year credits fully cover the current year's estimated liability

**IMPORTANT!**  
Every situation is  
different. Contact  
the Income Tax  
Department if you  
are unsure.

# When??

When are  
Estimated Tax  
Payments Due?

181.07(C)(1)  
ORC 718.08(C)(1)



Estimated Payment Due Dates

**April 15<sup>th</sup>**  
**June 15<sup>th</sup>**  
**September 15<sup>th</sup>**  
**January 15<sup>th</sup>**

# EXAMPLE

Bob is a Millersburg resident.

He is self-employed and expects:  
\$30,000 Taxable Income

Bob has no municipal withholding or other  
available credits.

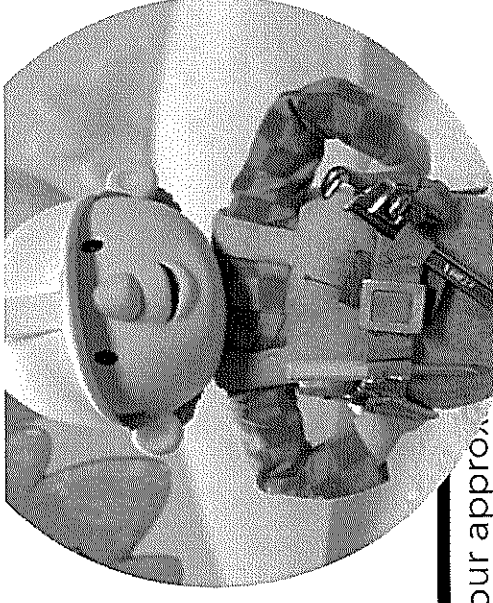
Village Tax Rate = 1.5%

Estimated Tax = \$450

Because the estimated Village tax due  
exceeds \$200:

- ☒ An estimated declaration is required
- ☒ Quarterly estimated payments are required

This simplified example pays 100% of the estimated liability.  
Statutory underpayment requirements are based on cumulative  
payment thresholds under 181.07.



Bob will make four approximately  
equal quarterly estimated  
payments throughout the year.

1<sup>st</sup> payment: 4/15 - \$112.50

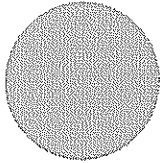
\*\*Due with previous year return\*\*

2<sup>nd</sup> payment: 6/15 - \$112.50

3<sup>rd</sup> payment: 9/15 - \$112.50

4<sup>th</sup> payment: 1/15 - \$112.50

# FORMS



**2026 DECLARATION OF ESTIMATED TAX - Required for all taxpayers who anticipate a tax liability of \$200.00 or more**

16. TOTAL ESTIMATED INCOME SUBJECT TO MILLERSBURG TAX \$ \_\_\_\_\_ MULTIPLIED BY 1.5% \_\_\_\_\_ \$ \_\_\_\_\_

17. TOTAL ESTIMATED MILLERSBURG TAX TO BE WITHHELD BY EMPLOYER \$ \_\_\_\_\_

18. CREDIT FROM PRIOR YEAR OVERPAYMENT \$ \_\_\_\_\_

19. ESTIMATED TAX DUE (Line 16 minus Line 17 & 18) \$ \_\_\_\_\_

20. NET ESTIMATED TAX DUE WITH THIS RETURN (Line 19 x 25%) \$ \_\_\_\_\_

• Your declaration can be completed right on your tax return form.

• **Remember: We're here to help with your return!**

• Declaration forms are also available on our website or contact the income tax department

**VILLAGE OF MILLERSBURG**  
TAX DEPARTMENT  
1000 MILLERSBURG RD.  
MILLERSBURG, OHIO 44658-1000  
Phone: 440.298.2200 Fax: 440.298.2201  
Website: www.millersburg.org

**DECLARATION OF ESTIMATED MILLERSBURG, OHIO, INCOME TAX**

First Period From \_\_\_\_\_ 20\_\_\_\_ To \_\_\_\_\_ 22\_\_\_\_ or  
For Calendar Year 20\_\_\_\_ or

1. Estimated Income Subject to Millersburg Income Tax \$ \_\_\_\_\_

2. Estimated Millersburg Income Tax (8.0% and optional 1.5% surcharge) \$ \_\_\_\_\_

3. Less Payments made prior to declaration of the period (PMT) \$ \_\_\_\_\_

4. Credit for Overpayment shown on 20\_\_\_\_ Millersburg Tax Return \$ \_\_\_\_\_

5. Unpaid balance of estimated 20\_\_\_\_ Millersburg Income Tax \$ \_\_\_\_\_

6. Amount paid with this declaration and amount paid in prior periods \$ \_\_\_\_\_

7. Balance due with this declaration \$ \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_ Address \_\_\_\_\_  
City State Zip Code \_\_\_\_\_ Social Security Number \_\_\_\_\_  
Occupation \_\_\_\_\_ Title \_\_\_\_\_

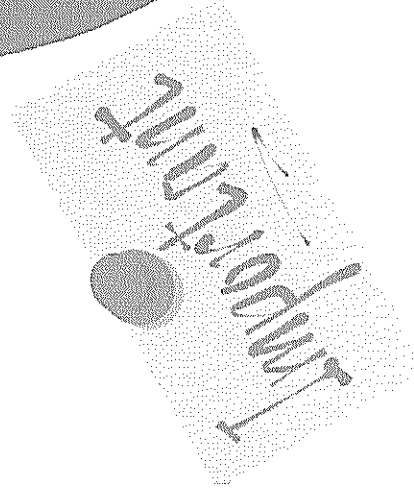
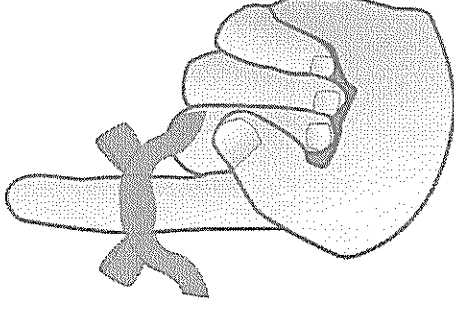
Verify that this is a correct declaration subject to penalties as provided for in the Ordinance.  
Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_  
Print Name \_\_\_\_\_ Title \_\_\_\_\_  
Print Name \_\_\_\_\_ Title \_\_\_\_\_



# Courtesy Reminder Statements

The Village Tax Department sends out courtesy reminder statements for the 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> quarter payments.

**DECLARATION & 1<sup>ST</sup> QUARTER  
PAYMENT IS DUE WITH PREVIOUS  
YEAR'S RETURN OR 4/15**



What if my  
income  
changes??

## Your Estimate May Change During the Year

If income increases:  
↑ Increase remaining payments.

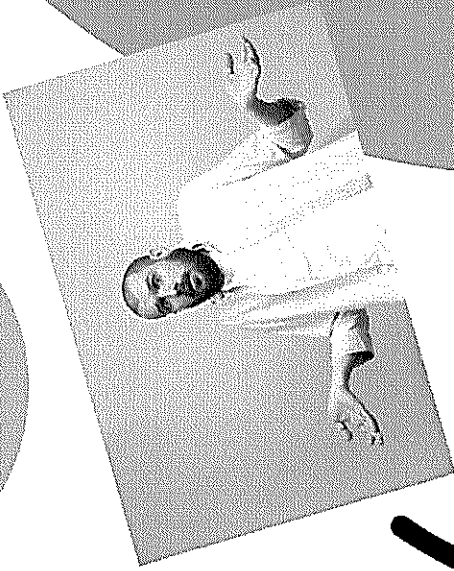
If income decreases:  
↓ Reduce remaining payments.

**An amended declaration is  
required when the estimated  
tax liability changes.**



# What??

What Happens If I Don't Pay  
or Underpay Estimated Tax?



# Consequences for Not Paying Estimated Tax

## Chapter 181.07 (D)

### AT-A-GLANCE

- Interest may apply to unpaid estimated tax  
181.07(D)-(E), 181.10(A)(2) and (4), and 181.10(C)(1)-(2)  
ORC 718.08(D)-(E) and ORC 718.27
- A 15% penalty may apply to estimated tax  
not timely paid.  
181.10(C)(2)
- Any remaining tax balance is due with the  
annual return.

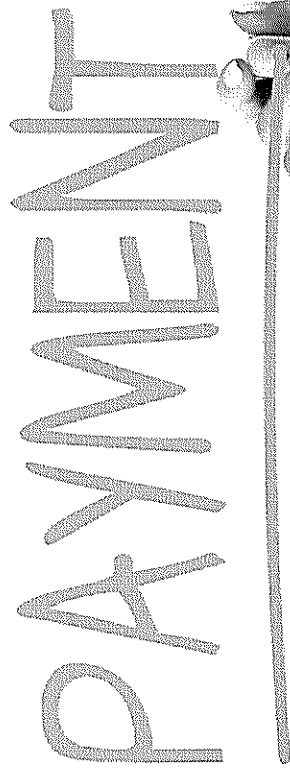
**The Village encourages taxpayers to contact the Income Tax Department early if they have questions.**



# How??

How do I Pay?

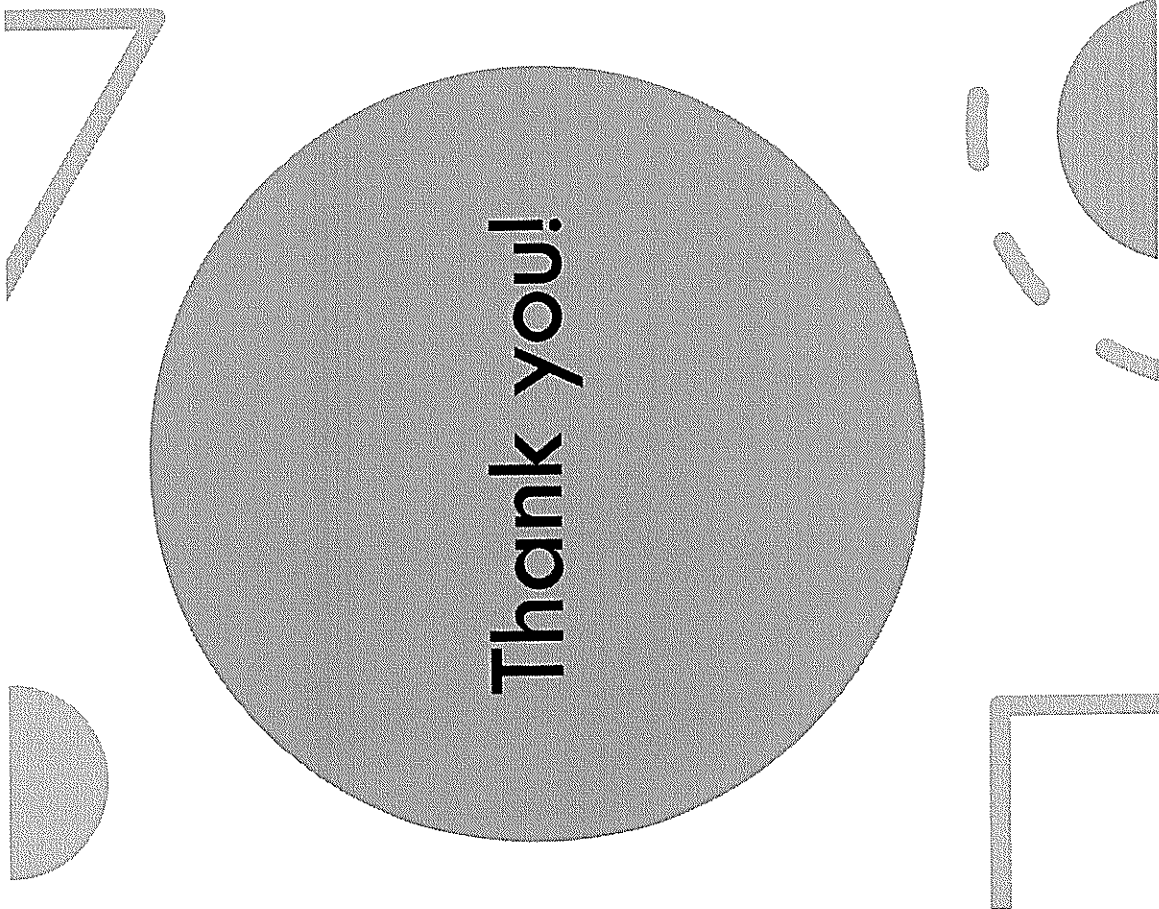
# The Village Currently Accepts

PAYMENT

- Cash
  - Check
  - Credit/Debit Card or eCheck
- payments**  
Convenience fees apply to electronic payments.

Payments may be made:

- In person
- By mail
- Through the Village payment portal



Thank you!

## **Questions? We're Here to Help.**

Please reach out with any questions:

[incometax@millersburgohio.com](mailto:incometax@millersburgohio.com)

[bobbie.curry@millersburgohio.com](mailto:bobbie.curry@millersburgohio.com)

(330) 674-6891

# **VILLAGE OF MILLERSBURG BUSINESS AND HOUSING COMMITTEE MEETING MINUTES**

**October 6, 2026 — 6:00 PM**

## **Members Present:**

Chairman Dan Miller, Laurisa Arnold, Brent Hofstetter, Ryan Hershberger, Brett Gallion, and Kelly Hoffee

## **Call to Order**

Chairman Dan Miller called the meeting to order at 6:00 PM.

## **Committee Membership**

Chairman Miller and Mayor Hoffee informed the committee that Josh Randolph and Michael Mast have resigned from the Business and Housing Committee. Chairman Miller asked members to provide him with the names of anyone who may be interested in serving on the committee.

## **Housing Development and Available Land**

The committee discussed the availability of land and the challenges of encouraging additional housing development within Millersburg and Holmes County.

Chairman Miller stated that development ultimately requires someone willing to make the financial investment and suggested that Holmes County should take a larger role in addressing the availability of land for housing. He noted that the County has the opportunity to establish a land bank, while the Village does not currently have the resources to do so.

The committee discussed vacant and potentially developable property within the Village. Properties mentioned included the former school property, land in the area of State Route 241, and the Terrace View property.

Brett Gallion identified Wooster as an example of a community that has actively encouraged housing development. He noted that the City has utilized tools such as tax credits, TIFs, and property-tax incentives to encourage development, and that some of the development has occurred on land that was annexed into the city.

## **Incentives for Housing Development**

The committee discussed whether the Village should consider providing incentives to developers in order to encourage housing construction.

Mr. Gallion suggested that if Council is serious about bringing additional housing into the Village, some type of incentive may be necessary to encourage private investment. Discussion included potential assistance with tap fees, street construction, and other infrastructure costs.

Chairman Miller stated that he had spoken with a developer who owns a significant amount of land in the northwest quadrant of the Village and asked him what would be necessary to encourage development of the property. Assistance with tap fees was identified as one potential incentive.

The committee also discussed the possibility of the Village assisting with infrastructure financing when such assistance could facilitate housing development.

Mr. Hofstetter asked what type of agreements or controls the Village would have if incentives were provided to a developer. Mr. Gallion stated that the terms and conditions would be established through whatever development agreement is negotiated with the developer.

### **Types of Housing Needed**

The committee discussed current housing demand and the types of homes that appear to be selling in the area.

Chairman Miller noted that home purchasing activity has slowed and that increased interest rates are a factor. However, he also stated that there appears to be strong demand for certain types of housing.

Examples were discussed of two homes in Killbuck that sold within hours of being placed on the market. The homes were approximately 1,000–1,500 square feet and sold in the \$225,000 range.

Mr. Gallion stated that smaller homes on smaller lots appear to be the type of housing that is needed and may be more attainable for buyers.

Mr. Hofstetter stated that there are a significant number of buildable lots within the Village.

### **Former School Property**

The committee discussed the potential future development of the former school property. Mayor Hoffee stated that she had heard that several developers may have an interest in the property.

Chairman Miller stated that the first school property is expected to be offered for sale in November, although it is uncertain whether all of the properties will be sold during the current year. The committee acknowledged that there is currently considerable speculation regarding which properties will sell and the potential sale prices.

### **Apartments and Zoning**

The committee discussed the possibility of apartment development within the Village, including potential locations.

Mr. Gallion stated that apartment development and other housing options are significantly affected by the Village's current zoning regulations.

The committee discussed the need to review the Village's zoning regulations and consider whether changes could provide additional opportunities for housing development.

Chairman Miller observed that much of the committee's discussion ultimately comes back to zoning.

### **Coordination with Existing Housing Efforts**

Mr. Gallion suggested that the Village coordinate its efforts with United Way and its housing coalition. He stated that there is no reason for multiple groups to duplicate the same work and that coordination would make the overall housing effort more effective.

Mr. Gallion further stated that if the Village does not make updates to its zoning regulations, the committee's ability to accomplish its housing goals will be limited.

### **Rehabilitation of Existing Housing**

The committee discussed the possibility of acquiring and rehabilitating existing homes in Millersburg, particularly properties that are in poor condition.

Chairman Miller stated that if owners are seeking top dollar for properties, acquisition may be difficult; however, there are buyers who are interested in purchasing homes that need work and investing in them for resale.

Mr. Gallion noted that funding is available for rehabilitation and demolition of properties within the community.

Mayor Hoffee stated that residents who own their homes and meet certain income requirements have been able to receive assistance through County grant programs for improvements such as siding, windows, roofs, and furnaces.

### **Housing Study**

The committee discussed questions and potential inconsistencies regarding some of the figures contained in the partial housing plan previously provided to the Village.

Chairman Miller suggested that the committee wait until the complete housing study is available before continuing its detailed discussion.

### **Long-Term Planning**

The committee discussed the importance of planning for future growth.

Mr. Gallion referenced the City of Wooster, noting that approximately 20 years ago the community began discussing what it wanted its future growth to look like and that many of those efforts are now coming to fruition.

Chairman Miller stated that one of the current challenges for Millersburg and Holmes County is the apparent lack of a comprehensive plan for future growth and development.

### **Recommendations to Council**

Chairman Miller proposed that the committee bring the following two items to Council for consideration:

1. **Zoning Review:** Council should review the Village's current zoning regulations, ordinances, and rules as they relate to housing development and STRONGLY urge council to consider hiring a qualified planning or zoning consultant give suggestions to amend or change our zoning regulations to encourage additional housing opportunities.
2. **Developer Incentives:** Council should determine what, if anything, the Village is willing and able to offer to a developer who is interested in developing housing within the Village, including consideration of infrastructure, tap fees, streets, financing assistance, tax incentives, or other appropriate development tools.

All committee members agreed that these two items should be presented to Council.

Chairman Miller recommended that the committee not schedule another meeting until the complete housing study is available for review.

### **Adjournment**

Laurisa Arnold made a motion to adjourn. Brent Hofstetter seconded the motion. All members present voted in favor.

The meeting was adjourned.

**Respectfully submitted,**

Kelly Hoffee  
Mayor / Committee Member

## **RESOLUTION 2026-24**

### **A RESOLUTION AUTHORIZING THE TRANSFER OF FUNDS FROM THE GENERAL FUND TO THE STREET MAINTENANCE & REPAIR FUND, THE CEMETERY OPERATING FUND, THE POLICE DISABILITY AND PENSION FUND, AND THE SIDEWALK REPLACEMENT FUND, AND DECLARING AN EMERGENCY**

WHEREAS, the Fiscal Officer of the Village of Millersburg has advised the Council of the Village of Millersburg that it is necessary to make the annual transfer of funds from the General Fund to certain other Village funds to meet current expenses and provide sufficient revenue for fiscal year 2026 obligations; and

WHEREAS, the following transfers from the General Fund are necessary:

1. \$250,000.00 to the Street Maintenance & Repair Fund;
2. \$60,000.00 to the Cemetery Operating Fund;
3. \$70,000.00 to the Police Disability and Pension Fund; and
4. \$20,000.00 to the Sidewalk Replacement Fund.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Millersburg, County of Holmes, State of Ohio:

#### **SECTION 1. AUTHORIZATION OF TRANSFERS**

The Fiscal Officer is hereby authorized and directed to transfer the following sums from the General Fund:

- \$250,000.00 to the Street Maintenance & Repair Fund;
- \$60,000.00 to the Cemetery Operating Fund;
- \$70,000.00 to the Police Disability and Pension Fund; and
- \$20,000.00 to the Sidewalk Replacement Fund.

The total amount authorized to be transferred by this Resolution is \$400,000.00.

#### **SECTION 2. PURPOSE**

The transfers authorized by this Resolution shall be used to meet current expenses as they become due and payable and to provide sufficient revenue for the payment of fiscal year 2026 obligations.

#### **SECTION 3. EMERGENCY**

This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the

Village of Millersburg, Ohio, and for the further reason that the transfers authorized herein are necessary to provide sufficient funding for the continued operation of essential Village services and the timely payment of fiscal year 2026 obligations as they become due. Therefore, provided this Resolution receives the affirmative vote required by law, it shall take effect and be in force immediately upon its passage and approval by the Mayor.

Passed as an emergency measure at a regular meeting of the Council of the Village of Millersburg, Holmes County, Ohio, on the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

Notice of this Resolution shall be published in the Wooster Daily Record and/or the Holmes County Bargain Hunter once per week for two consecutive weeks as required by the Ohio Revised Code.

First Reading and Passage: \_\_\_\_\_

Passed: \_\_\_\_\_, 2026

Vote: \_\_\_\_\_

Attest:

\_\_\_\_\_  
Bobbie Curry, Fiscal Officer

\_\_\_\_\_  
Brent Hofstetter, Council President

Approved: \_\_\_\_\_, 2026

\_\_\_\_\_  
Kelly Hoffee, Mayor

# **VILLAGE OF MILLERSBURG, OHIO**

## **RESOLUTION NO. 2026-25**

### **A RESOLUTION AUTHORIZING CERTAIN APPROPRIATION REALLOCATIONS WITHIN FUNDS AND CERTAIN INTERFUND TRANSFERS FOR FISCAL YEAR 2026, AUTHORIZING THE FISCAL OFFICER TO MAKE THE NECESSARY ACCOUNTING ENTRIES, AND DECLARING AN EMERGENCY**

**WHEREAS**, Council has reviewed projected payroll, retirement, Medicare, electric utility, and other operating requirements for the remainder of fiscal year 2026; and

**WHEREAS**, certain appropriation accounts are projected to have available unencumbered balances while other appropriation accounts require additional spending authority to meet anticipated year-end obligations; and

**WHEREAS**, Ohio Revised Code Section 5705.40 permits transfers from one appropriation item to another by resolution or ordinance, provided that no appropriation is reduced below the amount required to cover unliquidated and outstanding contracts or obligations; and

**WHEREAS**, Council desires to authorize appropriation reallocations totaling Sixty-Two Thousand Six Hundred Ninety Dollars (\$62,690.00), as set forth in Exhibit A; and

**WHEREAS**, Council also desires to authorize annual interfund transfers totaling Seventeen Thousand Five Hundred Dollars (\$17,500.00), as set forth in Exhibit B, for enterprise improvement purposes; and

**WHEREAS**, the Fiscal Officer has represented that the source accounts identified in the attached schedules contain sufficient available balances for the proposed actions, subject to final verification before posting.

**NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Millersburg, Holmes County, Ohio, that:**

**SECTION 1. APPROPRIATION REALLOCATIONS.** The appropriation reallocations within the General Fund (1000), Street Fund (2011), Cemetery Fund (2031), Water Fund (5101), and Sewer Fund (5201), as itemized in Exhibit A and totaling \$62,690.00, are hereby approved. These reallocations do not increase the total appropriations of the affected funds.

**SECTION 2. INTERFUND TRANSFERS.** The annual interfund transfers itemized in Exhibit B are hereby approved: \$7,500.00 from the Water Fund (5101) to the Water Enterprise Improvement Fund (5701), and \$10,000.00 from the Sewer Fund (5201) to the Sewer Enterprise Improvement Fund (5702), for a total of \$17,500.00, subject to all applicable legal requirements and restrictions governing the source and receiving funds.

**SECTION 3. FISCAL OFFICER AUTHORITY.** The Fiscal Officer is authorized and directed to make the necessary appropriation, budgetary, cash, and accounting entries to implement this Resolution and to maintain the attached schedules with the Village financial records.

**SECTION 4. PROTECTION OF OUTSTANDING OBLIGATIONS.** No appropriation shall be reduced below the amount necessary to pay all unliquidated and outstanding contracts,

purchase orders, and other obligations certified from or against that appropriation. Before posting each reallocation or transfer, the Fiscal Officer shall verify that sufficient unencumbered authority and cash are available and that the transaction is lawful for the affected funds.

**SECTION 5. OPEN MEETINGS.** Council finds and determines that all formal actions concerning and relating to the adoption of this Resolution were taken in an open meeting of Council and that all deliberations of Council and its committees that resulted in such formal action were conducted in meetings open to the public in compliance with applicable law.

**SECTION 6. EMERGENCY.** This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the Village and for the immediate continuation of essential Village operations, specifically to ensure uninterrupted payroll, retirement, Medicare, electric utility, and enterprise improvement funding through the remainder of fiscal year 2026. Therefore, upon receiving the affirmative vote required by law, this Resolution shall take effect and be in force immediately upon its passage and approval by the Mayor.

**Vote:** Yes \_\_\_\_\_ No \_\_\_\_\_

**PASSED:** \_\_\_\_\_, 2026

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Kelly Hoffee, Mayor

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Brent Hofstetter, Council President

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Bobbie Curry, Fiscal Officer

## EXHIBIT A

### 2026 APPROPRIATION REALLOCATION SCHEDULE

| Fund | Dept./Area      | Decrease From     | Increase To       | Amount      |
|------|-----------------|-------------------|-------------------|-------------|
| 1000 | Police          | 1000-110-100-0000 | 1000-110-211-0000 | \$2,500.00  |
| 1000 | Street Lights   | 1000-710-350-0000 | 1000-130-311-0000 | \$2,000.00  |
| 1000 | Parks           | 1000-320-221-0000 | 1000-320-211-0000 | \$500.00    |
| 1000 | Parks           | 1000-320-221-0000 | 1000-320-213-0000 | \$100.00    |
| 1000 | Parks           | 1000-710-350-0000 | 1000-320-311-0000 | \$2,000.00  |
| 1000 | Mayor's Staff   | 1000-710-162-0000 | 1000-710-211-0000 | \$100.00    |
| 1000 | Mayor's Staff   | 1000-710-162-0000 | 1000-710-213-0000 | \$1,000.00  |
| 1000 | Council         | 1000-715-111-0000 | 1000-715-211-0000 | \$100.00    |
| 1000 | Clerk/Treasurer | 1000-725-221-0000 | 1000-725-121-0000 | \$500.00    |
| 1000 | Clerk/Treasurer | 1000-725-221-0000 | 1000-725-211-0000 | \$100.00    |
| 2011 | Street          | 2011-620-100-0000 | 2011-620-213-0000 | \$200.00    |
| 2031 | Cemetery        | 2031-240-100-0000 | 2031-240-211-0000 | \$800.00    |
| 2031 | Cemetery        | 2031-240-100-0000 | 2031-240-213-0000 | \$100.00    |
| 5101 | Water           | 5101-535-221-0000 | 5101-535-100-0000 | \$13,000.00 |
| 5101 | Water           | 5101-531-221-0000 | 5101-535-100-0000 | \$2,000.00  |
| 5101 | Water           | 5101-531-211-0000 | 5101-535-211-0000 | \$800.00    |
| 5101 | Water           | 5101-531-211-0000 | 5101-535-311-0000 | \$1,900.00  |
| 5101 | Water           | 5101-535-221-0000 | 5101-535-311-0000 | \$2,900.00  |
| 5101 | Water           | 5101-535-400-0420 | 5101-535-311-0000 | \$2,000.00  |
| 5101 | Water           | 5101-535-350-0000 | 5101-535-311-0000 | \$1,000.00  |
| 5101 | Water           | 5101-535-394-0000 | 5101-535-311-0000 | \$5,000.00  |
| 5101 | Water           | 5101-535-270-0000 | 5101-535-311-0000 | \$1,095.00  |
| 5101 | Water           | 5101-535-321-0000 | 5101-535-311-0000 | \$995.00    |
| 5201 | Sewer           | 5201-543-100-0000 | 5201-543-211-0000 | \$2,000.00  |
| 5201 | Sewer           | 5201-543-100-0000 | 5201-543-311-0000 | \$10,000.00 |
| 5201 | Sewer           | 5201-543-221-0000 | 5201-543-311-0000 | \$10,000.00 |

**TOTAL APPROPRIATION REALLOCATIONS: \$62,690.00**

## EXHIBIT B

### 2026 INTERFUND TRANSFER SCHEDULE

| From Fund | From Name | From Account      | To Fund | To Name                      | To Account    | Amount      |
|-----------|-----------|-------------------|---------|------------------------------|---------------|-------------|
| 5101      | Water     | 5101-990-990-0000 | 5701    | Water Enterprise Improvement | 5701-999-0000 | \$7,500.00  |
| 5201      | Sewer     | 5201-990-990-0000 | 5702    | Sewer Enterprise Improvement | 5702-999-0000 | \$10,000.00 |

**TOTAL INTERFUND TRANSFERS: \$17,500.00**

**Combined fiscal actions authorized by this Resolution: \$80,190.00.**