

Council Meeting Agenda – February 15, 2024

VIA ZOOM CONFERENCE CALL AND IN-PERSON

The Council may entertain a motion in open session to enter into a closed session, in accordance with Section 3-305(b) of the Open Meetings Act (Maryland Code, General Provisions Article).

- Call to Order: Alexander
- Weather Report: Keith Allen
- Opportunity for Council to Hear Residents' Comments: TBD
- Public hearing and possible adoption of Ordinance No. 2023-9-1 to Amend the Ethics Ordinance to Expand the Definition of “Official” and Indemnification to Include Members of All Committees and Ad Hoc Committees Appointed by the Council (Page 2)
- Approve January 18 Council Meeting Minutes (Page 7)
- Committee Reports (Election Committee Report Page 10)
- Discussion #2: Ordinance Development Process and Draft Guideline: Blander
- Manager's Report: Silliman (Page 13)
- Treasurer's Report: Blander (Page 16)
- Opportunity for Council to Hear Residents' Comments: TBD
- Adjournment: Alexander

Join Zoom Meeting

<https://us02web.zoom.us/j/88331175094?pwd=OFNvZkFzbnA4coovdWI4KzA1Q2JjUT09>

Meeting ID: 883 3117 5094

Passcode: 525784 One tap mobile: (301) 715-8592

**The Village of Martin's Additions
(Ethics Ordinance – Definition of Official; Indemnification)**

Ordinance No.: 2023-9-1
Introduced: 9-21-2023
Amended: 1-18-2024
Adopted:
Effective Date: 3-6-2024

**ORDINANCE TO AMEND THE ETHICS ORDINANCE TO
EXPAND THE SCOPE TO INCLUDE MEMBERS OF ALL
COMMITTEES AND TO AMEND THE GOVERNMENT
ADMINISTRATION ORDINANCE TO PROVIDE INDEMNITY
FOR OFFICIALS SUBJECT TO ETHICS COMPLAINTS**

WHEREAS, Maryland Code, Local Government Article, Section 5-202, as amended, grants to the legislative body of every incorporated municipality in Maryland general power to pass such ordinances not contrary to the Constitution of Maryland, or the public general law, as deemed necessary in order to assure the good government of the municipality, to protect and preserve the municipality's rights, property, and privileges, to preserve peace and good order, to secure persons and property from danger and destruction, and to protect the health, comfort and convenience of the citizens of the municipality;

WHEREAS, Section 501 of the Charter of the Village of Martin's Additions authorizes the Village Council to pass such ordinances as it may deem necessary for the preservation of the property, rights, and privileges of the Village and its residents;

WHEREAS, after proper notice to the public, the Village Council introduced the following Ordinance in an open meeting conducted on the 21st day of September, 2023;

WHEREAS, after proper notice to the public, the Council considered this Ordinance in public session assembled on the 15th day of February, 2024;

WHEREAS, on November 21, 2019, the Village Council adopted Policy No. 2019-10-2 requiring all committee members to execute an Oath of Service, but the Ethics Ordinance was not concurrently amended to reflect that requirement; and

WHEREAS, upon consideration of the testimony and evidence presented at the public hearing, and the recommendation of the Village Ethics Committee, the Village Council finds that the foregoing Ordinance would assure the good government of the municipality, protect and preserve the municipality's rights, property, and privileges, preserve peace and good order, secure persons and property from danger and destruction, and protect the health, comfort and convenience of the citizens of the Village of Martin's Additions, and is necessary for the preservation of the property, rights, and privileges of the Village and its residents.

NOW, THEREFORE, the Village Council does hereby adopt the following Ordinance.

BE IT ORDAINED AND ORDERED, this 15th day of February, 2024, by the Village Council, acting under and by virtue of the authority given it by the Maryland Code and the Charter of the Village of Martin's Additions, that the Village Code is hereby amended as follows:

* * *

CHAPTER 2 GOVERNMENT ADMINISTRATION

* * *

ARTICLE 3. DEFENSE AND INDEMNIFICATION OF PUBLIC OFFICIALS AND EMPLOYEES

Section 2-301. Definitions

For purpose of this Article:

(a) "Public official", or "official" means a member of the Village Council; a member of the Election Committee; a member of the Ethics Committee; the Village Tree Supervisor; and any person who was employed by the Village all members of any other standing or ad-hoc committee or task force; and any Code Enforcement Officer as defined in Section 3-101(c).

(b) These definitions apply to persons who were in such positions at the time of the act or omission giving rise to potential liability against that person; ~~and any Code Enforcement Officer as defined in Section 3-101(c).~~ Only to the extent required by the Maryland Local Government Tort Claims Act or other relevant state law, "person who was employed by the Village" includes a volunteer who was providing services or performing duties at the request of a public official with authority to make such request, and under the control and direction of the official.

~~(b)~~ (c) "Actual malice" means ill will or improper motivation, and has the same meaning as in the Maryland Local Government Tort Claims Act.

Section 2-302 General Provisions

(a) Subject to the provisions of section 2-303, the Village, when requested in writing by any public official, shall retain counsel to appear and defend any civil action, ethics complaint, or special proceeding instituted in the courts of any state or of the United States, or before the Village Ethics Commission, against the public official by reason of any act arising within the scope of his employment or authority, or by reason of any act taken in the reasonable belief that such action was within the scope of his employment or authority. The defense of the case shall include the right to assert counterclaims and to engage in third party practice on behalf of the official.

* * *

(Ord. No. 11-15-1, adopted 1/21/16, effective 2/10/16)

Section 2-303 Investigation Before Providing Defense

Before undertaking any defense, the attorney retained by the Village shall conduct an investigation of the facts on which the civil action, ethics complaint, or special proceeding is based, and report his findings and recommendations to the Village Council. If the Council determines that the public official, was not acting within the scope of his employment or authority or with a reasonable belief that he was so acting, the Village shall provide no defense for the public official. If it appears that the public official is covered by a policy of insurance under the terms of which the carrier is required to provide counsel in such actions or special proceedings, the Council may direct the attorney to terminate further investigation and provide no representation for the public official.

(Ord. No. 11-15-1, adopted 1/21/16, effective 2/10/16)

* * *

Section 2-305 Reimbursement of Public Official's Legal Expenses

If the Village Council determines, pursuant to section 2-303, not to assume the defense of a public official, and it is ~~judicially~~ determined by a court or the Ethics Commission that the injuries or asserted ethics violation arose out of an act or omission of the public official within the scope of his employment or authority or that the defense of sovereign immunity is available to the public official the Village shall be liable to reimburse the public official ~~or employee~~ for reasonable expenses in prosecuting his own defense, including court costs and reasonable attorney's fees actually paid by the public official or which he has a legal obligation to pay, from his own personal funds.

(Ord. No. 11-15-1, adopted 1/21/16, effective 2/10/16)

Section 2-306 Reimbursement of Village

(a) If it is ~~judicially~~ determined by a court or the Ethics Commission that; (1) the public official, acted with actual malice in committing the act or omission complained of, or (2) the injuries or asserted ethics violation complained of did not arise out of an act or omission of the public official occurring within the scope of his employment or authority, or by reason of an act taken in the reasonable belief that such act was within the scope of his employment or authority, and, it is also ~~judicially~~ determined by a court or the Ethics Commission that the defense of sovereign immunity as to the public official is not available, the Village, if the Village Council determines it appropriate, may require the public official to reimburse the Village for all expenses, including court costs and reasonable attorney's fees. However, such reimbursement shall not be required if the information provided by the public official was complete and was

neither false nor misleading. These costs constitute a debt due the Village and may be collected by appropriate judicial proceedings.

(b) The Village shall not be obligated to pay any judgment entered against the public official, in such a proceeding, and the legal representation provided by the Village for a public official shall not constitute an obligation on the part of the Village to pay the judgment or a settlement of a claim, except as provided for in Section 2-307 hereof, or by applicable State ~~or County~~ law.

(Ord. No. 11-15-1, adopted 1/21/16, effective 2/10/16)

* * *

CHAPTER 4 ETHICS

ARTICLE 1. GENERAL

Section 4-101. Definitions

For purposes of this Chapter, the following words and phrases shall have the following meanings:

- (a) The “Committee” means the “Village Ethics Committee” as constituted and described in Section 2-101.

* * *

- (d) “Public Official” or “Official” means all members of the Village Council; all members of the Election Committee; all members of the Ethics Committee; **all members of any other standing or ad-hoc committee or task force**; the Village Tree Supervisor; and all persons employed by the Village.

* * *

(Ord. No. 08-15-01, adopted 9/17/15, effective 10/7/15; Ord. No. 11-15-1, adopted 1/21/16, effective 2/10/16; Ord. No. 2021-1-1, adopted 3/18/21, effective 4/7/21)

Section 4-204. Enforcement

- (a) The Council may file a petition for injunctive or other relief in a court of competent jurisdiction for the purpose of requiring compliance with this Chapter.
- (b) In addition to any other enforcement provisions in this Chapter, any member of either the Election Committee, ~~or~~ the Ethics Committee, **or any other standing or ad-hoc committee or task force**, or the Tree Supervisor, who is found by the

Committee, the Council, or a court to have violated this Chapter with respect to Oath of Service shall be subject to removal by the Council; and any member of the Council who is found by the Committee or a court to have violated this Chapter shall be subject to recall, as provided in the Village Charter.

- (c) In addition to any other enforcement provisions in this Chapter, any employee found by the Committee, the Council, or a court to have violated this Chapter shall be subject to disciplinary or other appropriate action, including dismissal or suspension of compensation.
- (d) A violation of this Chapter shall not constitute a civil or criminal infraction. Enforcement of this Chapter shall be limited to the provisions of this Chapter and shall not include the penalties set forth in Chapter 3 of this Code.

(Ord. No. 2021-1-1, adopted 3/18/21, effective 4/7/21)

* * *

SECTION 2. AND BE IT FURTHER ORDAINED AND ORDERED, by the Council of the Village of Martin's Additions, acting under and by virtue of the aforementioned authority, that:

(1) If any part or provision of this ordinance is declared by a court of competent jurisdiction to be invalid, the part or provision held to be invalid shall not affect the validity of the ordinance as a whole or any remaining part thereof; and

(2) This Ordinance shall take effect on the 6th day of March, 2024 (at least 20 days after adoption).

ATTEST:

THE VILLAGE OF MARTIN'S ADDITIONS

Susan Fattig, Secretary

Arthur Alexander, Chair
Village Council

Bold Underline indicates new material

~~Strikethrough~~ indicates material deleted

* * * indicates material unchanged

Council Meeting Minutes – January 18, 2023

VIA ZOOM CONFERENCE CALL AND IN-PERSON

The audio recording for this meeting is available on the [Village website](#).

Council Members Present: Andrew Kauders; Jeff Blander; Susan Fattig; Arthur Alexander; Katie Howard

Other Attendees Include: Village Manager: Michael Silliman; Village Attorney: Ron Bolt; Marty Langelan; Paula Desio; Susan Kahn; Peter Kahn; Steve Howard; John Sharrow; Larry Wasson; Keith Allen; Jean Sperling; Larry Wasson; Hiromi Maruyama; Doug Grob; and Naomi Naierman.

7:30 PM Call to Order: Alexander

7:31 PM A Presentation on Composting by Compost Crew

Alan Van Order from Compost Crew presented the now fully subsidized Village composting program. We have seen an increase in composting in the Village to 77 households, but still want more participation.

7:44 PM Weather Report: Keith Allen

Keith reported that we are expecting snow again tomorrow and that's all the snow for the foreseeable future. Keith also reminded residents to let their faucets drip. Jeff Blander commented on the friendly environment in the Village during the recent snowstorms.

7:49 PM Opportunity for Council to Hear Residents' Comments:

Larry Wasson commented on the doggy waste bags and volunteered to help refill those with Keith Allen.

Doug Grob asked if the County had inspected the bio retention planter boxes at 3417 and 3419 Cummings. Michael Silliman confirmed the County had been on site and had confirmed the structures are built to their code and the approved plans.

Larry Wasson asked if County inspections are visible somewhere.

7:55 PM Approve December 14 Council Meeting Minutes

Jeff Blander moved, and Arthur seconded. The minutes pass unanimously.

Committee Reports

Community Engagement Committee reported that the Community Brunch will take place on March 3rd, the Celebration on the Sidewalk will happen on May 7th, and the 4th of July party will be on June 30th this year.

Antisemitism Awareness Taskforce reported a successful webinar by the American Jewish Committee with over 150 registered and over 100 attendees.

Stormwater and Groundwater Taskforce reported no activities in the last month.

Election Committee reported eight public meetings so far. They explained their goal of creating a single evergreen document which they hope we can use for future Village election activities.

8:07 PM Public hearing and possible adoption of the 2024 Election Regulations

Andrew Kauders moved to make an amendment including the Election Committee's ballot curing process. Katie Howard seconded. This amendment passed unanimously.

Arthur moved and Susan seconded to adopt the VMA Election Regulations as amended. This was unanimous.

9:34 PM Public hearing and possible adoption of Ordinance No. 2023-11-1, a building code amendment restricting bio retention planter boxes.

Several amendments were considered, and one amendment was accepted where the Council added "Height is measured from the surface of the adjoining ground at its preconstruction or postconstruction elevation, whichever is lower."

Andrew moved to adopt Ordinance No.: 2023-11-1 as amended. Susan seconded. This passed unanimously.

10:19 PM Discussion and possible introduction of an amendment to the already introduced Ordinance No. 2023-9-1. Ethics – definition of official; Indemnification. Possible delay of a public hearing and any vote on adoption to the February Council meeting.

Arthur motioned to make this amendment to Ordinance No. 2023-9-1 and to continue the public hearing and adoption vote at the next regularly scheduled Council meeting. Jeff seconded. This amendment was introduced unanimously.

Manager's Report: Silliman

Michael Silliman delivered his report.

10:37 PM Treasurer's Report: Blander

Jeff Blander delivered his report.

10:39 PM Opportunity for Council to Hear Residents' Comments:

Peter Kahn commented that there was not enough time for residents to review the changes to the Election Regulations prior to the meeting. Arthur Alexander agreed with Peter and said the Election Regulations could have been posted prior. However, the

edits under consideration bring the proposed regulations into conformance with the current rules and, thus, do not present substantive changes from the current rules.

10:44 PM Adjournment: Alexander.

Andrew moved and Susan seconded, this was unanimous.

Election Committee Report for the February 15, 2024, Council Meeting

The Election Committee is now working with the voter roll contractor, Julian Lamphear, to update and verify the voter roll for 2024. We are also working with the mail-vote contractor, Electec, to prepare for the ballot packets to be mailed to the VMA voters this spring. The Village Manager provided efficient assistance with the contracts, and the election process is on track.

The Committee posted the official Election Notice in the February 2024 VMA newsletter, along with a short article, and will post the public notice to open the nomination period on February 22. The candidate filing date is March 23. We will be glad to answer any questions the Council may have.

REQUEST FOR COUNCIL ACTION:

1. The Committee unanimously voted to ask the Council to approve the one-page VMA Voter Form, below. The form is clear and easy for residents to understand, and is required by the 2024 Election Regulations. It will be helpful to have it this year and for future elections as well. Please approve the Voter Form at this Council meeting.
2. In response to the request from the Council Chair, the Committee also unanimously voted to recommend that the Council consider future action on the election provisions listed in the Appendix below.

We are submitting this Committee Report and these two short documents for the packet for the February Council meeting. Thank you for your consideration and assistance.

Respectfully submitted by the 2024 Election Committee, for attachment to the February 15, 2024, Council meeting minutes posted on the Village website.



DECLARATION OF ELIGIBILITY TO VOTE IN THE VILLAGE OF MARTIN'S ADDITIONS

I HEREBY AFFIRM THAT:

- ☐ The Village of Martin's Additions (VMA) is my primary residence and sole residence for U.S. voting purposes.
- ☐ I will be age 18 or older by Election Day for the Village Council election in _____ (year).
- ☐ *If applicable:* I am temporarily residing elsewhere for work, military service, or other reasons, but I intend to return to my primary residence in the Village of Martin's Additions. I am a qualified voter as defined by the Village Charter, and I am filing this form to confirm my residential right to vote in the upcoming VMA Council election.

Signature

Date

Print name

Print address

Print phone number and email address

For Election Committee use:

If a new resident, what documentation did the person provide to confirm their name, age, and address in VMA?

- ☐ Driver's license
- ☐ Other documentation – describe:

The documentation was checked by:

Signature of Election Committee member or contractor

Date

APPENDIX: ITEMS FOR FUTURE COUNCIL CONSIDERATION

February 2024

In response to the request from the Council Chair, the 2024 Election Committee has prepared the following list of recommendations for Council consideration:

1. Include a reasonable procedure for recounts in the Election Regulations. Recounts are a normal election function. Without a pre-approved procedure, any VMA decision to either accept or reject a recount request could be seen as arbitrary and/or biased, which could create election turmoil and present a potential risk of litigation. See the Committee's 12/18/2023 document for the proposed language on recounts.
2. Include a reasonable procedure for referendums in the Election Regulations. Referendums are a standard component of local elections (e.g., in Rockville, Greenbelt, and other towns this past fall). See the Committee's 12/18/2023 document for a simple referendum procedure.
3. Update Section 602 of the Charter to provide a workable 4-week timeframe for run-off elections. It is not operationally possible to hold run-off elections by mail within two weeks, as the Charter currently requires.
4. Update Section 602 of the Charter to provide for a minimum of five members on the Election Committee. The Open Meetings Act now limits 3-person committees in such a way as to prevent any two members from communicating without a public meeting. VMA needs a minimum of five members on the Election Committee to stabilize the election process and enable the group to function.
5. Update Section 602 of the Charter to provide for the VMA election cycle to begin at least 75 days, not 60 days, before Election Day. The 60-day language dates back to the previous system of holding in-person elections; it's too short for mail-vote elections. That 60-day time period was sometimes difficult to manage even for in-person elections.
6. Update Section 602 of the Charter to remove the phrase that authorizes canceling some elections. The Council added that provision to the Charter under the Governor's temporary emergency COVID waiver in April 2020, without a hearing or public comment period. Canceling an election infringes on VMA residents' voting rights. There is no need to cancel elections when the elections can be held by mail.
7. Per the VMA Charter, clarify the separation of the election management process in the Election Regulations. The Charter assigns that management function to the Election Committee, to separate the Council members and VMA staff from operating the elections. The Council strictly enforced that separation for 35 years, from 1985 until 2020. A clear operational boundary is standard for most elections – e.g., the County government has a separate County Board of Elections for the same reasons. The Board of Elections, not the County Council staff, operates the Montgomery County elections.
8. Update the Election Regulations to reinstate the mandatory drop-box on Election Day, which the Council had previously approved. A drop-box for completed envelopes is a standard component of mail elections and makes it easier for VMA residents to vote.
9. Update the Election Regulations to reinstate the mandatory Election Forum. The Forum is an important source of information for VMA residents, and strengthens election fairness by providing an equal opportunity for all the candidates to present their views and answer the residents' questions. Requiring the Committee to hold the Forum benefits VMA voters.

Approved by unanimous Committee vote at the public Election Committee meeting on February 1, 2024.

From: Michael Silliman, Village Manager
To: Village Council
Subject: Village Manager's Report
Date: 2-15-24

Administration:

- The Village office will be closed for Presidents' Day on Monday, February 19th.
- We have built a display of permits for active construction projects on the Village office wall.
- Budget working session Wednesday, February 28th at 10AM

Maintenance:

- Long-time Village paving contractor, Mike Veirs, has retired and closed his business. We will need to find a new contractor for future road, sidewalk, and curb repairs.
- In the case of another snow storm this winter, Rolling Acres will clear all Village sidewalks using a sidewalk snowplow machine.
- Encouraging residents to leave the leaves really worked! We consumed under half as many leaf bags as previous years.

Project Updates:

- Engineering firm, Clark, Azar & Associates has provided a conceptual design of the Brookville sidewalk. Additional survey work is needed and we may need to have conversations with property owners along Brookville Road as the right-of-way is narrow in some areas.
- I met with PEPCO and reviewed a list of Village streetlights. We are confirming the number of streetlights and looking into updating the two remaining non-LED lights in the Village.
- Composting is now free in the Village. 87 households are now composting. We encourage everyone to sign up.

Buildings:

- I have attached Doug Lohmeyer's monthly report. In addition to the few construction projects underway, we are expecting projects at 3412 Taylor, 204 Oxford, 3515 Cummings, and 3518 Shepherd. There's also a deck being added at 3511 Turner and a shed being installed soon at 3517 Cummings.
- We will need to hold resident informational meetings for 204 Oxford and 3515 Cummings when they are ready.

TO: The Council at the Village of Martin's Additions

FROM: Doug Lohmeyer

DATE OF MEMO: Feb. 10, 2024

SUBJECT: Building Administrator's Report

3415 Cummings La.

A plan to remove the existing house and to construct a new house has been submitted to the Village for review. The staff has sent initial review comments to the applicant.

3417 Cummings La.

The owner submitted an application to demolish the existing house and to construct a new home on Nov. 22, 2022. The property is two lots, 6 and 7, recorded in 1919. The resident information meeting was held on Tuesday, Mar. 14th. The MCDPS issued their permit and the Village permit was issued on May 30, 2023. The work on ongoing.

3419 Cummings La.

The owner submitted an application to demolish the existing house and to construct a new home on Nov. 22, 2022. The property is two lots, 6 and 7, recorded in 191.9. The resident information meeting was held on Tuesday, Mar. 14th. The MCDPS issued their permits and the Village issued their permits on May 11, 2023. The plans have been revised to modify the front porch roof. The work is ongoing.

3517 Cummings La.

The property owner is planning on constructing a detached shed at the rear of the lot. They have not filed with MCDPS or the Village yet.

203 Oxford St.

The applicant has submitted an application to add a two story addition and a deck at the rear of the house. The Village issued the building permit on May 23, 2023. A residents information meeting was not required, since the proposed addition is under 500 S.F. The staff has reviewed the Wall Check and the setbacks complies with the approved Site Plan.

204 Oxford St.

A plan to remove the existing house and to construct a new house has been submitted to the Village. The staff is reviewing the plans.

3518 Shepherd St.

A plan to add an addition to the existing house has been submitted to the Village. The staff is reviewing the plan.

3412 Taylor St.

The homeowner has submitted plans to enclose and remove the existing below street garage and to remove and raise the driveway, so it will slope towards the street and away from the house. The staff met with the owners and their architect and discussed the proposed revisions and the process. They have applied for a Village variance and a building permit. The Council approved the variance on Dec. 12, 2023. The Village permit was issued on Dec. 18, 2023. Work has not begun on the project.

3511 Turner St.

An application has been submitted to enlarge the existing deck at the rear of the house. The MCDPS issued their building permit on Jan. 30th. The Village is reviewing the final plans.

**Village of Martins Additions
Financial Report for February 2024
Jeffrey Blander Treasurer
Thursday February 15th, 2024**

	Jan. 2024 (Actual)	Jan. 2024 (Budgeted)	Under/Over Budget	YTD (Actual)	YTD (Budgeted)	Under/Over Budget	Annual
Total Income	\$153,849.31	\$80,533.00	\$73,316.31	\$969,882.14	\$563,733.33	\$406,148.81	\$966,400.00
Total Expenses	\$77,927.97	\$75,433.00	\$2,494.97	\$572,481.17	\$528,033.33	\$44,447.84	\$905,200.00
Net Income	\$75,921.34	\$5,100.00	\$70,821.34	\$397,400.97	\$35,700.00	\$361,700.97	\$61,200.00

Assumptions:

- Income includes revenue from permit fees, country revenue sharing, income tax, property tax, and interest.
- Expenses include those from general government (printing, insurance, office lease, telephones, etc.), salaries and benefits, professional fees (accounting, legal, permitting, etc.), streets (lighting and maintenance), waste and recycling, other (tree maintenance, community events, etc.)

Total current assets	\$5,595,663.06
Investment reserves (Walkability, streets, other)	\$1,500,000.00
Emergency reserves	\$1,000,000.00

Current assets less reserves shown above	\$3,095,663.06
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Of note, VMA year-to-date (YTD) budgeted versus actual total income (\$563,733.33 versus \$969,882.14) is \$406,148.81 greater than expected. This is primarily due to \$338,080.18 in ARPA funds (\$258,564.10) and interest (\$159,516.08). Thus, these particular positions should be evaluated when planning the 2024 – 2025FY Budget cycle. As noted in previous months, accrued legal fees are higher than expected and have surpassed the annual budgeted totals for the current fiscal year: Actual (\$60,340.40) versus Budget (\$55,000). Furthermore, the two new community pilot programs are underway and being implemented for residents: Snow shoveling and CC@H/Aging in Place. These will be considered for their value, impact, and future appropriations. All line-item figures for actual versus budget accrued and projected for 2023-2024FY, historical trend data, and current tax rates will be used to help plan for the upcoming 2024-2025 FY Budget cycle.

There are several larger capital projects in-progress and additional budget categories being paid for with ARPA funds. The VMA office will provide additional updates during their monthly manager report and will continue working with our accountant to report these on a monthly accrual basis and as required by April 2024.

Near-term follow-up activities

- VMA Staff, auditors, and accountants met in January 2024 to discuss potential updates on monthly reporting formats, comparison of standard municipal benchmarks/thresholds for monitoring reserve “health”, as well as required 2024 ARPA allocations and reporting.
- *It will be critical that VMA plans for and outlays any remaining ARPA funds by Dec. of 2024.*
- On-going outreach to different monthly reports from nearby municipalities. Compare formats and types of analysis, thresholds, or financial “health” indicators/ratios used.

**Village of Martin's Additions.
Balance Sheet
As of January 31, 2024**

	Total
ASSETS	
Current Assets	
Bank Accounts	
1000 United Bank	0.00
1001 Suntrust Bank	81,029.86
1005 Congressional Bank	257,384.26
1020 MLGIP	5,125,839.29
1021 MLGIP - Infrastructure	118,432.96
Total 1020 MLGIP	\$ 5,244,272.25
1072 Bill.com Money Out Clearing	11,109.69
Total Bank Accounts	\$ 5,593,796.06
Accounts Receivable	
1100 Accounts Receivable	0.00
Total Accounts Receivable	\$ 0.00
Other Current Assets	
1010 Petty Cash	100.00
1120 Security Deposit - Office	1,767.00
1130 Taxes Receivable	0.00
1140 Accrued Interest Income	0.00
Total Other Current Assets	\$ 1,867.00
Total Current Assets	\$ 5,595,663.06
Fixed Assets	
1205 Other Assets	2,450.00
1210 Office Equipment	24,944.00
1215 Leasehold Improvements	1,381.00
1220 Capital Fund Infrastructure	1,191,352.15
Total Fixed Assets	\$ 1,220,127.15
Other Assets	
1110 Accounts Receivable Accrual	0.00
1150 Prepaid Expenses	0.00
1160 Real Property Tax Receivable	0.00
1170 Personal Property Tax Receivable	0.00
Total Other Assets	\$ 0.00
TOTAL ASSETS	\$ 6,815,790.21

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 Accounts Payable 65,049.24

2030 Accrued Vacation 0.00

Total Accounts Payable \$ 65,049.24

Credit Cards

Master Card 3331 - 1 192.00

Master Card 3570 - 1 291.13

Master Card 5567 - 1 -362.08

Master Card 5568 - 1 796.11

Total Credit Cards \$ 917.16

Other Current Liabilities

2010 Accounts Payable - Accrual -58.00

2020 Accrued Salaries Payable 0.00

2200 Refundable Deposits 18,730.00

2300 Deferred Property Taxes 0.00

2400 Deferred Revenue 0.00

2401 Deferred Revenue - ARPA 702,664.69

Total Other Current Liabilities \$ 721,336.69

Total Current Liabilities \$ 787,303.09

Total Liabilities \$ 787,303.09

Equity

3000 Fund Balance 429,466.74

3010 Fund Balance - Infrastructure 600,000.00

3100 Investments in GFA 1,220,127.15

3900 Retained Earnings 3,381,492.26

Net Income 397,400.97

Total Equity \$ 6,028,487.12

TOTAL LIABILITIES AND EQUITY \$ 6,815,790.21

Wednesday, Feb 14, 2024 06:40:01 AM GMT-8 - Accrual Basis