



COUNCIL AGENDA

Tuesday, February 17, 2026 – 7:00 pm
Waynesville Municipal Building, 1400 Lytle Road

- I. Roll Call
- II. Pledge of Allegiance
- III. Mayor (for purposes of acknowledgments)
- IV. Disposition of Minutes of Previous Meetings
Council, February 2, 2026 at 7:00 p.m.
- V. Public Recognition/Visitor's Comments (A five-minute per person time limit will be allowed for each speaker unless more time is requested and approved by a majority of the council)
 - Major Arrasmith, Warren County Drug Task Force
- VI. Old Business
- VII. Reports
 - Standing Council Committees
 - a) Finance Committee
 - b) Public Works Committee
 - c) Special Committees
 - Village Manager's Report
 - Police Report
 - Finance Director's Report
 - Law Directors Report
- VIII. New Business:
 - Vacant Building Legislation

Legislation:

Reading of Ordinances and Resolutions:

First Reading of Ordinances and Resolutions:

ORDINANCE 2026 – 004

AUTHORIZING PARTICIPATION IN THE GREATER WARREN COUNTY DRUG TASK FORCE AND AUTHORIZING THE VILLAGE MANAGER TO EXECUTE THE RELATED MEMORANDUM OF UNDERSTANDING

ORDINANCE 2026-005

AUTHORIZING THE VILLAGE MANAGER TO AWARD PROPERTY AND LIABILITY INSURANCE COVERAGE FOR THE VILLAGE OF WAYNESVILLE AND DECLARING AN EMERGENCY

ORDINANCE NO. 2025-006

AN ORDINANCE ENACTING CODIFIED ORDINANCES SECTION 150.021 REQUIRING PRIOR VILLAGE HISTORIC DISTRICT APPROVAL BEFORE APPLICATION FOR ANY COUNTY DEMOLITION PERMIT, AND DECLARING AN EMERGENCY.

Second Reading of Ordinances and Resolutions:

None

Tabled:

None

IX. Executive Session

X. Adjournment

Next Regular Council Meeting:

March 2nd, 2026, at 7:00 pm

Upcoming Meetings and Events:

MOMS Committee Meeting, February 17, 2026 @ 5:00 p.m.

Finance Meeting, February 17, 2026 @ 6:00 p.m.

Historic Preservation Board Working Session, February 25, 2026 @ 5:30 p.m.

Public Works Committee, March 2, 2026 @ 6:00 p.m.

DRAFT

**Village of Waynesville
Council Meeting Minutes
February 2, 2026 at 7:00 pm**

Present: Mr. Chris Colvin
Mr. Zack Gallagher
Mayor Earl Isaacs
Mr. Troy Lauffer
Mrs. Connie Miller
Mr. David Nation
Mr. Adam Powell

Village Staff Present: Jeffery Forbes, Law Director; Chief Gary Copeland, Village Manager and Safety Director; Jamie Morley, Finance Director and Clerk of Council

CLERK'S NOTE- This is a summary of the Village Council Meeting held on Monday, February 2, 2026.

Mayor Isaacs called the meeting to order at 7:00 p.m.

Roll Call – 7 present

Mayor Acknowledgements

Mayor Isaacs stated that, unfortunately, Punxsutawney Phil saw his shadow today, which means six more weeks of winter.

Disposition of Previous Minutes

Mr. Nation made a motion to approve the minutes as amended by adding the phrase “however, the chamber may have a conflict” under the Law Director’s Report for the Council meeting on January 19th. Mr. Gallagher seconded the motion.

Motion – Nation
Second – Gallagher

Roll Call – 7 yeas

Public Recognition/Visitors Comments

Matt and Wilda Rider, 8444 St Route 73, addressed Council as representatives of the American Legion Riders who help maintain Veterans’ Park. They provided a quote from Clean Cut Landscaping to repair the small retaining wall at the park for \$1,700. After discussing the park's

history and who is responsible for its upkeep, it was decided to send the quote to the Village Manager, who would arrange for the repair.

Mr. Gallagher motioned to approve Chief Copeland to spend up to \$2,000 to fix the retaining wall at Veterans' Park, and Mr. Nation seconded the motion.

Motion – Gallagher

Second – Nation

Roll Call – 7 yeas

Chief Beckett, Wayne Township Fire Chief, thanked the Village Manager and the Village's Street Department for helping the Fire Department clear their back parking lot with snow during the big storm.

Jeff Patton, 1064 Camp Creek, commended the Village for its proactive replacement of old waterlines. He stated that he saw in the news that American Water Works estimates 1.5 million miles of water main lines need to be replaced. He noted that the Village is ahead of many small towns. Mr. Colvin said this is largely due to the Village Manager's vision. Chief Copeland added that the Village was awarded another OPWC grant to replace the lines on Fifth and Sixth Streets, which should replace all the old lines within the Village.

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### **Old Business**

Mrs. Miller asked the Council if anyone saw any updates or changes needed to the Rule of Council. She also inquired with Mr. Forbes about the rules, stating that the Council must meet by January 7th to organize and questioning what would happen if bad weather prevented them from meeting by then. Mr. Forbes responded that there is basically nothing to worry about. He mentioned that it's good to have such a rule, but if the meeting is canceled because of weather, there would be no harm. Mrs. Miller also requested that a typo be fixed on page 18.

Mr. Nation asked about the section requiring that all new business be placed on the agenda. He asked what to do if something comes up between the publication of the agenda and the meeting. Mr. Forbes stated that Council could suspend or waive the rules to add something to new business.

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Reports

Finance

The Finance Committee will meet on February 17th at 6:00 p.m. in the small conference room at the Government Center. The public is welcome to attend.

Public Works Report

The Public Works Committee met this evening and went over ongoing and future projects in the Village. The Committee will meet again on March 2nd, at 6:00 p.m. The public is encouraged to attend.

Special Committee Reports

The MOMS Committee will meet on February 17th at 5:00 p.m.

Village Manager Report

- JL Cupp has been delayed in running the waterline to Well 10 due to weather.
- Chief Copeland gave kudos to the staff for doing a great job ensuring the Village streets were cleared during the snowstorm. He said that six staff members rotated shifts around the clock, with two guys on the roads at all times.
- Mary L. Cook has started construction for the new park on Old Stage Road.
- The Village's insurance will expire in March. Chief Copeland is gathering quotes from USI and Hylant and hopes to have these ready for review at the next meeting.
- SmithCorp is on hold for the Fourth Street project because of the weather.
- Brian Keith passed his Class III Water Operator exam. The Village now employs a Class III and Class II water operators.
- Due to heavy snow, there have been issues with snow buildup on Main Street. The Village would benefit from purchasing a skid loader to clear this snow, and the cost should be divided among the Streets, Storm Sewer, and Water departments, as all of these would benefit from this equipment.
- There is an ordinance to participate in the Warren County Salt Bid Program to give the Village the best price on road salt.
- There was a waterline break on Robindale, and the staff from water and streets worked together to repair it in-house.
- Fed Excavating allowed the Village to use the skid loader to clear Main Street of all the heavy snow. Chief Copeland stated that he received many complaints about driveways being plowed in. He explained that the Village cannot allocate resources to excavate driveways. The plow trucks do not scoop snow; they only push it.

Police Report

- The Code Enforcement report has been provided for review. The report has been redone to improve readability and clarity. The Mayor's Court Month End and Calls for Service will be presented at the next meeting since the month ended on the weekend.
- The Village will participate in the annual DEA Drug Take Back Day on April 25th. Chief Copeland also reminded residents that there is a drug take-back box in the Government Center lobby.
- Chief Copeland commended SRO Mermann for addressing several kindergarten classes.
- Due to the Level II snow emergency, the Mayor's Court scheduled for January 26th was cancelled, and all cases were moved to the next court date.

Mrs. Miller inquired whether it would be appropriate to reward Mr. Keith for obtaining his Class III Water Operator License. Chief Copeland responded that the Village reimbursed him for the testing fees and added that there is nothing in the Personnel Policy addressing this.

Mr. Rider of 8444 East St. Rt 73 asked if any of the addresses on the code enforcement report belonged to Veterans. He mentioned that the American Legion has funds to assist Veterans with home repairs, and several companies also provide this service. Mr. Gallagher suggested that the Legion issue a card with contact details to provide to individuals. Chief Copeland noted that Sgt. Denlinger is not always able to reach people and sends letters, but he can ask him if he interacts with the residents to inquire about their Veteran status. Mr. Rider said he would consider creating a card to distribute.

Mr. Nation stated he would like the Code Enforcement report to be more transparent and to explain why someone was not cited, given that they have been on the list for so long. Chief Copeland stated that he has emphasized to Sgt. Denlinger that he needs to be more proactive and progressive. Mr. Nation noted that, upon reviewing past reports, it seems the date under 'new contact' has been changed when a follow-up contact has been made. Chief Copeland said he would follow up on this. Mr. Colvin asked Chief Copeland to clarify the process that the Code Enforcer follows and whether it is subject to subjectivity. Chief Copeland stated that the code enforcer makes contact by knocking on the door or sending a letter and providing the resident with a date by which to rectify the code violation. If the violation is not completed by the agreed-upon date, a second contact is made with a new deadline. If the violation is not corrected by that date, a citation is issued. There is some subjectivity involved; for example, a roof needing replacement might be given more time to allow the resident to obtain quotes, whereas someone with tall grass and weeds would need to rectify the violation promptly.

Mr. Lauffer asked if outsourcing snow removal on Main Street would be an option. Chief Copeland stated that the cost would be very high and that this amount of snow is unusual.

Mr. Lauffer inquired about the Village's progress in hiring a Code Enforcer. Chief Copeland stated that he is currently preparing a job description. Mr. Nation added that he hopes code enforcement becomes more consistent, as he has received many complaints about code violations. Mr. Colvin suggested that Mr. Nation ask residents to attend a Council meeting. Mr. Gallagher agreed and noted that the Council is made up of seven members, which is why it is important for residents to address the entire Council.

Financial Director Report

- Ms. Morley reminded the Council about the training scheduled for this Saturday and said she would send printouts if they are emailed before the class.

Law Report

- Mr. Forbes stated that he has drafted a vacant building ordinance and will send it to Council for review. He suggested that it be reviewed by a committee.

New Business

Mrs. Miller stated that there has been some consideration of approaching Corwin for a possible merger with the Village of Waynesville. She said that under HB 33, villages can be dissolved, and that Corwin will be on the 2030 ballot for dissolution. If the residents vote to dissolve the village, it will be absorbed into the township. She mentioned that Chief Copland and Ms. Morley have been tasked with gathering more data. Mr. Forbes said this is only the beginning of a long process and that there will be many questions about managing finances, debt, and elected officials.

Legislation

First Reading of Ordinances and Resolutions

Ordinance No. 2026-002

Authorizing The Village Manager to Enter into a Contract with Warren County Engineer's Office for Purchase of Road Salt and Declaring an Emergency

Mr. Gallagher motioned to waive the two-reading rule for Ordinance 2026-002, and Mrs. Miller seconded the motion.

Motion – Gallagher
Second – Miller

Roll Call – 7 yeas

Mr. Gallagher motioned to adopt Ordinance 2026-002 as an emergency, and Mr. Colvin seconded the motion.

Motion – Gallagher
Second – Colvin

Roll Call – 5 yeas

Ordinance No. 2026-003

Authorizing the Purchase of a 2023 Kubota Skid Steer SV197-2, Serial Number 77389, with 150 Hours, including a Blue Diamond HB84 Hopper Broom for \$75,000.00 from Fed Excavating and Declaring an Emergency

Mr. Gallagher motioned to waive the two-reading rule for Ordinance 2026-003, and Mr. Powell seconded the motion.

Motion – Gallagher
Second – Powell

Roll Call – 7 yeas

Mr. Gallagher motioned to adopt Ordinance 2026-003 as an emergency, and Mrs. Miller seconded the motion.

Motion – Gallagher
Second – Miller

Roll Call – 7 yeas

Second Reading of Ordinances and Resolutions

None

Tabled Ordinances and Resolutions

None

Executive Session

None

All were in favor of adjourning at 8:12 p.m.

Date: _____

Jamie Morley, Clerk of Council

ORDINANCE 2026 – 004

AUTHORIZING PARTICIPATION IN THE GREATER WARREN COUNTY DRUG TASK FORCE AND AUTHORIZING THE VILLAGE MANAGER TO EXECUTE THE RELATED MEMORANDUM OF UNDERSTANDING

WHEREAS, the Village of Waynesville has historically participated in and supported the Warren County Drug Task Force under the terms of a Council of Governments (“COG”) Contract; and

WHEREAS, the Warren County Drug Task Force has determined that it is in the best interest to disband the COG and govern the group under a Memorandum of Understanding (“MOU”); and

WHEREAS, the Village of Waynesville desires to continue participation in and support of the Warren County Drug Task Force under the terms of a new MOU.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Waynesville, Ohio, seven members elected thereto concurring:

Section 1. That the Village Manager is hereby authorized to execute the Warren County Multi-Jurisdictional Drug Task Force Memorandum of Understanding, providing for the continued combination of the capabilities and resources of various agencies identified in the MOU, in a cooperative drug-fighting effort, under the terms contained in said MOU, substantially in the form of the MOU attached hereto as Exhibit “A” and incorporated herein by reference.

Section 2. That the Village Manager is further authorized to execute any future amendments to said MOU for the purpose of reflecting the current membership. Any substantive amendments beyond membership changes require authorization by Waynesville Council.

Section 3. That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed this ____ day of _____, 2026.

Attest:

Clerk of Council

Mayor

**WARREN COUNTY MULTI-JURISDICTIONAL DRUG TASK FORCE
MEMORANDUM OF UNDERSTANDING**

This Memorandum of Understanding (hereinafter, "MOU") is a collaborative agreement entered into by and among the undersigned agencies and law enforcement entities (hereinafter, "individual agencies"), pursuant to the authority granted in Ohio Revised Code sections 311.07, 311.29, 505.43, 505.431 737.04, 737.041 and 5502.68, for the purpose of establishing and maintaining a cooperative multi-jurisdictional drug enforcement task force which shall operate under the name of the Greater Warren County Drug Task Force (hereinafter, "Task Force") in order to preserve the public peace and the laws of the State of Ohio within the jurisdictions of the undersigned agencies and law enforcement entities.

Article 1 — Purpose

The purpose of this MOU is to establish a collaborative multi-jurisdictional task force comprised of participating law enforcement and government agencies for the purpose of enforcing criminal drug trafficking laws and associated criminal activity across jurisdictional boundaries. This MOU defines the governance, structure, operational framework, resource sharing protocols, and legal responsibilities of the law enforcement entities and government agencies.

The Task Force is a drug enforcement unit comprised of employees from the participating individual agencies and law enforcement entities. The purpose of this unit is to cooperatively and vigorously investigate and arrest individuals engaged in the illegal sale, manufacture, and/or distribution of illicit drugs. In addition, with approval from the Task Force Board of Directors, (hereinafter, "Policy Board"), the Task Force may be used to cooperatively assist participating individual agencies with high profile or personnel intensive cases needing additional personnel or specialized investigative services.

Article 2 — Membership and Termination of Membership

1. The participating individual agencies of this MOU (hereinafter "members" or "individual member agencies") are classified as any full-time agency or law enforcement entity that has jurisdiction in Warren County, the Clinton County Prosecutor's Office, the Warren County Prosecutor's Office, and Wilmington Police Department. Prior to becoming a member, the authority of the political entity or subdivision of each individual agency must adopt an ordinance or resolution or otherwise authorize participation in the Task Force with the other individual member agencies or entities. The original members of the MOU are:

Carlisle P.D.	Clearcreek Township P.D.	Franklin P.D.
Hamilton Township P.D.	Harveysburg P.D.	Lebanon P.D.
Loveland P.D.	Mason P.D.	Middletown P.D.
Monroe P.D.	Morrow P.D.	Springboro P.D.
Warren County Sheriff's Office	Waynesville P.D.	

2. Subsequent to the effective date of this MOU, other individual local, state, or federal agencies may petition for participation in the Task Force through the Policy Board. In order to be eligible to participate, the political entity or subdivision of the individual petitioning individual agency must adopt an ordinance or resolution or otherwise authorize the petitioning individual agency to participate in the Task Force and the individual petitioning agency must assign a full-time officer or employee to the Task Force or equivalent contribution as determined by the Policy Board.
3. Any individual member agency may terminate its membership with ninety (90) days' written notice to the Policy Board.
4. Any individual member agency that terminates its membership with the Task Force will not receive any federal, state or local forfeited monies or property from cases arising on or after the date of its notice to terminate. The departing individual agency will be entitled to share any forfeitures arising from closed cases that were initiated while it was a member.

Article 3 — Policy Board

1. The operation of the Task Force shall be governed by the Task Force Policy Board consisting of law enforcement leadership of each individual member agency. All Policy Board members shall serve without compensation.
2. Policy Board meetings are generally held no less than quarterly at a time and place determined by the Policy Board and set by the Chairperson.
3. Policy Board members are expected to attend a minimum of 50% of the Policy Board meetings. Policy Board members may designate a proxy. Should a Policy Board member or their proxy not attend the minimum number of Policy Board Meetings in a calendar year, the Policy Board may terminate the membership of said individual member agency by a majority vote at a Policy Board meeting. Should the membership of an individual member agency be terminated, they may re-apply for membership at the beginning of the calendar year following the termination of their membership.
4. The quorum for a Policy Board meeting will be a simple majority of all Policy Board members except as otherwise stated in this agreement.
5. The Chairperson of the Policy Board will be the current President of the Warren County Chiefs of Police Association. Should the agency of the current President of the Warren County Chiefs of Police Association (WCCPA) not be a participating member of the Task Force, the current Vice President of WCCPA, if a participating member of the Task Force, will be Chairperson. If either the President or Vice President of WCCPA decline appointment or are not participating members, the Policy Board will elect the Chairperson from the members by majority vote at the first board meeting of each calendar year to serve as Chairperson of the Policy Board.

6. Each meeting's agenda will be set by the Chairperson and will include at a minimum:

- New Business
- Old Business
- Commander's report and update on cases
- Financial report and update
- Roundtable discussion

7. Each Policy Board member shall have one (1) vote. Policy Board actions shall be taken upon a majority vote of a quorum. A tie vote shall be declared a negative vote or denial.

8. All Members of this MOU agree and acknowledge the Policy Board:

- Does not answer to any individual political subdivision, local public institution or entity.
- Is not a board, commission, committee, council, agency, authority or similar decision-making body of any political subdivision, local public institution or any other entity.
- Is not a subordinate group to any political subdivision, local public institution or any other entity.
- Will not formulate or provide recommendations or advice to any political subdivision, local public institution or other entity.

Article 4 - Participation Agreement

1. This MOU shall become effective on the _____ day of _____, 2026 at 12:00 a.m. and shall continue for a term of one year. Thereafter, this MOU shall renew automatically for the same term and for continuous terms in the future. All members individually and collectively, as necessary, shall annually review this MOU.
2. The overall actions, priorities, policies and procedures affecting the employees and officers assigned to the Task Force shall be established and controlled by the Policy Board and set forth in a policy and procedures manual as adopted by the Policy Board. The Policy Board shall renew and update said policies and procedures as needed or at least every three years. Until a Policy Manual is adopted by the Policy Board under this Agreement, the Policy Manual adopted by the Greater Warren County Drug Task Force council of government (hereinafter "COG") Policy Board in February 2021 shall govern the policies and procedures of the Greater Warren County Drug Task Force.
3. All employees and officers assigned to the Task Force pursuant to this MOU shall report to and work under the direct supervision of the Task Force Commander, as established by Warren County Sheriff. It is further understood and acknowledged that personnel of each individual member agency shall not be deemed as agents for or employees of any other individual member agency, political entity or subdivision. Instead, all personnel shall remain employees of their own individual member agency, political entity or subdivision; and liability for any actions of such personnel shall remain with the employing individual.

member agency, political entity or subdivision. Other individual member agencies and their political entities or subdivisions shall have no liability for the actions of such personnel.

4. Pursuant to Ohio Revised Code sections 311.07, 311.29, 505.43, 505.431 737.04, 737.041 and 5502.68 each political entity or subdivision of each individual member agency grants to all other individual member agencies the same authority that their individual member agency possesses in their own jurisdictions and all authority necessary or incidental thereto. This authority includes, but is not limited to, the authority to apprehend or attempt to apprehend a person reasonably suspected of violating or having violated the laws of the State of Ohio or the laws or ordinances of the political entities or subdivisions.
 - a. When a political entity or subdivision authorizes participation in this Task Force, those political entities or subdivisions understand and accept any work done by its personnel within the jurisdiction of a Sheriff that is a member to this MOU will be as if that Sheriff had previously called upon the proper authority of their political entity or subdivision and requested aid pursuant to Ohio Revised Code section 311.07(B). It is further understood and accepted the political entities or subdivisions are providing aid to the Sheriff pursuant to that request and their personnel shall be considered as performing services within the territory of their regular employment. This aid will be provided subject to Article 4 Paragraph 8 of this MOU.
5. All law enforcement officers acting pursuant to this MOU in regard to their ability and power to arrest shall be guided by Ohio Revised Code as cited in this MOU.
6. Any allegations of civil rights violations and/or unreasonable use of force, or other misconduct arising from any incidents by any members, their agents or employees, will be immediately referred to the respective individual member agency whose agents or employees were involved for investigation by that individual member agency of the allegation.
7. The execution of this MOU shall not give rise for any member or their political entity or subdivision to claim any liability or responsibility against any other member or their political entity or subdivision for any actions or failure to act on the part of any person executing duties pursuant of this MOU, any failure of equipment, or for any other loss or damage. This MOU shall not be construed or deemed to be an agreement for the benefit of any third party. No third party shall have any right of action hereunder for any cause whatsoever under this MOU.
8. Notwithstanding any provision in the Ohio Revised Code for compensation for services rendered, unless a majority of Policy Board members vote accordingly, no member, their political entity or subdivision shall charge any of the other members, their political entities or subdivisions for services rendered under the provisions of this MOU. This includes, but is not limited to, any obligation for compensation of a member Sheriff's Office under Ohio Revised Code section 311.07(B) for which any compensation shall be considered either waived or paid in full.

9. No members shall be responsible to reimburse any other member or their political entities or subdivisions for loss or damage to equipment while engaged in activity in accordance with this MOU. Members shall also not be responsible for any indemnity award or premium contribution assessed against any employing member or their political entity or subdivision for workers' compensation benefits arising by reason of injury or death to an employee of any member or their political entity or subdivision while engaged in any activity under this MOU.
10. To the extent required by law, each member shall be solely responsible for the defense and indemnity of itself and its personnel participating in Task Force operations.
11. No member shall assign any of its rights or delegate any of its duties under this MOU without written consent of all other members.

Article 5 - Task Force Commander

1. The Warren County Sheriff will select or dismiss the Commander of the Task Force. The Sheriff will hold discussions with the Policy Board regarding the selection or dismissal of the Commander of the Task Force, however, the selection or dismissal of the Commander of the Task Force will be at the Sheriff's sole discretion. The Policy Board will take no formal vote on the matter.
2. The Commander of the Task Force will be under day-to-day supervision of the Warren County Sheriff, will be a commissioned deputy certified through the State of Ohio and will hold the rank of a command staff officer as determined by the Warren County Sheriff.
3. The Commander of the Task Force will be an unclassified employee of the Warren County Sheriff's Office.
4. The salary and benefits of the Commander shall be commensurate with the salary and benefits of other command staff officers of the same rank in the Warren County Sheriff's Office. Raises and benefit changes will be determined by the Warren County Sheriff's Office.
5. The funding of salary and benefits for the Commander will be the sole responsibility of the Warren County Sheriff's Office.
6. The Policy Board shall have operational authority over the Commander.

Article 6 – Financials and Records

1. The Warren County Sheriff's Office shall serve as the Task Force fiduciary agency. The Warren County Auditor shall serve as the Task Force fiscal agent to establish account for funds, provide audits and necessary reports as required by law and as directed by grants.
2. As the fiduciary agency of the Task Force, the Warren County Sheriff's Office shall accept the assignment and transfer of any monies from the COG upon its dissolution. Such

monies received by the Warren County Sheriff's Office as the fiduciary agency of the Task Force shall be placed into funds established by the Warren County Board of County Commissioners and/or approved by the Office of the Auditor of the State of Ohio. Those monies shall be exclusively held and spent on or for the Task Force under this MOU.

3. Pursuant to Resolution #_____, the Warren County Board of County Commissioners accepts the title and ownership of any assets and property from the COG upon its dissolution. Pursuant to that Resolution, those assets and property shall be exclusively held and used by the Task Force under this MOU. Any and all of those assets and property required to be used for a particular purpose shall be used by the Task Force in accordance with such requirements.
4. Pursuant to Resolution #_____, the Warren County Board of County Commissioners agrees to accept and hold in its name all outstanding contracts, leases and other agreements of COG. This acceptance is limited to those outstanding contracts, leases and other agreements assigned from COG. The Warren County Board of County Commissioners shall not accept and hold in its name any contract, lease or other agreement not transferred from the COG. Although the contracts, leases and other agreements shall be held in the name of the Warren County Board of County Commissioners, any payment for any such contract, lease or other agreement will come from the funds established for the Task Force. Further, any and all non-financial obligations of the COG, including but not limited to performance obligations of a grant, shall be accepted and performed by the Task Force.
5. Equitable sharing of federal forfeiture funds for task forces must be paid either to the fiduciary agency of the Task Force or to individual member agencies. Compliant state, local, and tribal law enforcement agencies participating in task forces may request and receive federal equitable sharing payments under their individual NCIC codes. As agreed upon by the Policy Board, these payments will be paid directly either to the Warren County Sheriff's Office as the Task Force fiduciary agency or to individual member agencies based on participation and facts of the investigation. A fund share distributed to the Warren County Sheriff's Office as the Task Force fiduciary will be deposited with the Warren County Auditor's Office in a fund set up to track income and expenditures from Federal Seizures. It is the responsibility of all individual member agencies which receive federal forfeiture funds to remain compliant with all guidelines of the United States Department of Justice regarding the equitable sharing program.
6. Cash assets seized during a criminal investigation by the Task Force for the violation of State or Local laws shall be deposited in a "Pending Forfeiture Account" maintained by the Warren County Sheriff's Office. Distributions from this fund will be made periodically according to any court order and established practices as cases are closed and funds are released. Forfeited funds deposited in this law enforcement trust fund will be distributed to individual member agencies which provide full-time staff or to the office responsible for prosecution, per any court order and established practices. The fund share distributed to the Task Force will be deposited by the Warren County Sheriff's Office in a fund established to track income and expenditures from State and local seizures.

7. Other property seized and forfeited, or assigned to the Task Force by court order, will be auctioned and the proceeds disbursed as outlined above on a case-by-case basis. An exception to this would be the assignment of vehicles or specialized equipment to individual member agencies to use for law enforcement purposes. When such items are no longer of use to the assigned individual member agency, and with the approval of the Policy Board, such items may be disposed of at auction or other venue as permitted by law. Proceeds from the sale of these items shall remain with the assigned individual member agency if under \$3,000.00. Proceeds at or over \$3,000 will be returned in their entirety to the Task Force for disbursement as outlined above.
8. Funds from donations or funds generated through the efforts of the Task Force will be deposited by the Warren County Sheriff's Office as the fiscal agency of the Task Force into funds created by the Warren County Board of County Commissioners and/or approved by the Office of the Auditor of the State of Ohio.
9. Prior to the beginning of each calendar year, the Task Force Commander will submit a budget for the next calendar year that will outline the expected income and expenditures of the Task Force. Such budget will be approved by a majority of the Policy Board present at a regularly scheduled monthly meeting.
10. All records and evidence of the COG shall be accepted by the Task Force and retained in accordance with applicable record and evidence retention laws and regulations. As under the COG, the Warren County Sheriff's Office Administrative Services Division shall be responsible for the operation and oversight of the Sheriff's Office Property Room which includes the Drug Task Force Property Room.

Article 7 – Authorization and Effective Date

1. This MOU has been signed by the respective parties pursuant to the attached resolutions. This MOU shall take effect on _____, 2026 at 12:00:00 a.m. after the dissolution of the COG as of _____, 2026 at 11:59:59 p.m.
2. If any provision of this MOU is found to be unenforceable or invalid, that provision will be limited or eliminated to the minimum extent necessary so that this MOU will otherwise remain in full force and effect.

IN WITNESS WHEREOF, the undersigned have accepted this Agreement and authorize its execution on the XXXXXXXX

By: _____

By: _____

ORDINANCE NO. 2026-005

**AUTHORIZING THE VILLAGE MANAGER TO AWARD PROPERTY
AND LIABILITY INSURANCE COVERAGE FOR THE VILLAGE OF
WAYNESVILLE AND DECLARING AN EMERGENCY**

WHEREAS, it is necessary for the Village of Waynesville to have continuous property and liability insurance coverage; and

WHEREAS, Ohio Plan Risk Management, Inc. has submitted a proposal for one year of coverage.

NOW, THEREFORE, BE IT ORDAINED by the Village Council of the Village of Waynesville, _____ members elected thereto concurring that:

Section 1. That the insurance policy, as written by Ohio Plan Risk Management for the issuance of automobile, general liability, police, professional liability, public officials' liability, property insurance and other insurance as determined by the Village Manager in the name of the Village of Waynesville, is hereby awarded in an amount not to exceed \$24,141.00 for a one year period of March 12, 2025 through March 12, 2026. A copy of the policy is on file with the Finance Director.

Section 2. That the Village Manager is hereby authorized to execute any and all documents necessary to implement said coverage.

Section 3. That the expenditure of an amount not to exceed \$24,141.00 for one policy year is hereby authorized.

Section 4. That Ohio Plan Risk Management, Inc. is hereby authorized to render professional consultation with respect to insurance coverage for the policy year.

Section 5. That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare and shall be effective immediately upon its adoption. The reason for said declaration of emergency is the need to enter into the agreement before expiration of the old policy.

Adopted this _____ day of _____, 2025.

Attest: _____

Clerk of Council

Mayor

ORDINANCE NO. 2025-006

**AN ORDINANCE ENACTING CODIFIED ORDINANCES SECTION 150.021
REQUIRING PRIOR VILLAGE HISTORIC DISTRICT APPROVAL BEFORE
APPLICATION FOR ANY COUNTY DEMOLITION PERMIT, AND
DECLARING AN EMERGENCY.**

WHEREAS, the Village has adopted Historic District regulations requiring review and approval prior to demolition of structures within the Historic District; and

WHEREAS, demolition permits within the Village are otherwise administered by the County Building Department; and

WHEREAS, Council finds it necessary to clarify that Village Historic District approval must be obtained prior to application for any County demolition permit in order to preserve the integrity and enforceability of the Village's Historic District regulations; and

WHEREAS, Council finds that this Ordinance is adopted pursuant to the Village's home rule authority under Article XVIII, Section 3 of the Ohio Constitution and applicable provisions of the Ohio Revised Code.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Waynesville,
____ members elected thereto concurring:

SECTION 1. That new Section 150.021 of the Village of Waynesville Codified Ordinances is hereby enacted as set forth in Exhibit "A," attached hereto and fully incorporated herein.

SECTION 2. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were conducted in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. This Ordinance is hereby 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 protection of historically significant structures within the Village Historic District and shall take effect and be in force immediately upon its passage. The reason for such necessity is to ensure that no demolition activity may proceed or be authorized without prior compliance with Village Historic District regulations.

PASSED: _____

ATTEST: _____

Clerk of Council

APPROVED: _____

Mayor

EXHIBIT "A"

CHAPTER 150.021

150.021 HISTORIC DISTRICT DEMOLITION – PRIOR VILLAGE APPROVAL REQUIRED

(A) Legislative Findings and Authority.

Village Council finds and determines as follows:

1. Pursuant to Article XVIII, Section 3 of the Ohio Constitution, the Village possesses home rule authority to exercise all powers of local self-government and to adopt and enforce police regulations not in conflict with general laws.
2. Pursuant to Ohio Revised Code Sections 715.26 and 715.27, municipal corporations are authorized to regulate the repair, alteration, and demolition of buildings and structures within their jurisdiction.
3. Pursuant to Ohio Revised Code Chapter 713, including Sections 713.05 and 713.12, municipal corporations are authorized to regulate land use and structural changes through zoning and related police power regulations, including the protection of historic areas.
4. The Village has adopted Historic District regulations requiring review and approval prior to demolition of structures located within the Historic District.
5. Demolition permits are otherwise administered by the County Building Department. To ensure enforcement of the Village's Historic District regulations, Village approval must be obtained prior to application for any County demolition permit.

Accordingly, Council adopts this Section to establish a mandatory procedural prerequisite to protect the public health, safety, and welfare and to preserve the historic character of the Village.

(B) Precondition to County Demolition Permit Application.

- (1) No person shall apply to the County Building Department or any other governmental authority for a demolition permit for any structure or improvement located within the Village of Waynesville Historic District unless and until the applicant has obtained all approvals required under the Village Historic District regulations, including any Certificate of Appropriateness, demolition approval, or other required authorization.
- (2) Written confirmation of such approval shall be issued by the Village Manager, Clerk, or other designated official.

(3) Any application submitted to the County for demolition of property within the Village Historic District without first obtaining Village approval shall constitute a violation of this Code.

(C) Evidence of Compliance.

Applicants seeking demolition within the Village Historic District shall provide the County Building Department with written documentation issued by the Village certifying compliance with Village Historic District requirements.

The Village Manager or designee is authorized to notify the County Building Department of this requirement and to request that no demolition permit be issued absent such certification.

(D) Separate and Additional Requirement.

The requirements of this Section are in addition to, and not in lieu of, any demolition permit required by the County or any other governmental authority. Compliance with County permitting requirements shall not relieve any person of compliance with Village Historic District regulations.

(E) Enforcement and Penalties.

- (1) Any person who applies for or undertakes demolition in violation of this Section shall be guilty of a misdemeanor of the fourth degree.
- (2) The Village may seek injunctive relief in a court of competent jurisdiction to prevent or halt demolition undertaken in violation of this Section.

(F) Severability.

If any provision of this Section is declared invalid, such invalidity shall not affect the remaining provisions, which shall continue in full force and effect.

Council Report

February 17, 2026

Chief Copeland

Manager

- The Maintenance Department did an excellent job removing snow from Main Street over the past two weeks with the newly purchased Kubota Skid Steer, and we have received several thank-you calls from merchants and residents.



- I have received and forwarded the competitive quotes from Hylant and USI Insurance for the Village's structures, vehicles, and equipment. Rob Beglin from USI quoted \$25,999.00, while Karie Novek from Hylant quoted \$24,141.00. I would like to note that our rate from last year was \$26,585.00, which represents a 9% decrease of \$2,444.00. I have prepared an ordinance that authorizes me to sign the Ohio Plan offer agreement. Please feel free to contact me with any questions or concerns.

- From February 10th to February 13th, JL Kuck installed the waterline extension for Well #10. They are scheduled to return next week to connect this line to the existing waterlines from Wells 6 and 7. Following that, PCI will install the electrical line under the Mill Race to connect to the pump. We are on schedule to have the pump operational by the end of February, weather permitting.



- The Village experienced a water main break on North Street, between 4th and 5th Streets, on February 12th. The Maintenance Department quickly addressed the issue and completed the repairs within 4 to 5 hours. They will resurface the area with asphalt as soon as the weather permits.



- I followed up on the Mayor's Court regarding the disposition of a case and discovered that the County can approve and issue demolition permits for properties in the Village without any consultation with the Village. I disagree with this practice because we have zoning requirements, a Village demolition permit process, and a Historical Preservation Committee that should review all demolition permits. To address this issue, I contacted our Law Director, Jeff Forbes, and requested that he draft an ordinance requiring Village approval before the County can issue any demolition permits. I have submitted this ordinance for review and a vote by the Village Council.
- On February 9th, SmithCorp resumed the Fourth Street waterline and repaving project. The photos show the installation of several insertion valves to facilitate servicing or repairs to waterlines. They are working to complete the project by the May deadline. We apologize for any inconvenience this project has caused our residents.



- The Ohio Emergency Management Agency has announced the availability of public assistance funding related to the winter storm that occurred on January 24th and 25th. After reviewing the provided map, I noted that Warren County experienced record-breaking snowfall on both days. I have completed a damage assessment form and submitted it for review. I calculated a total of \$27,907.89 in damages, which includes overtime wages for staff, materials, and equipment costs incurred during January 24-25. The information has been itemized and filed along with the assessment form submitted to the Ohio Emergency Management Agency as part of FEMA's Public Assistance Program and Policy Guide (PAPPG). I will keep you updated on the progress of the application.
- We have received inquiries about the village-wide aggregation program. I contacted Joe Garrick, who provided the literature, which I have included, that may answer some of the residents' questions.

- I have included the updated water and sewer rates for Village of Waynesville and Township residents, effective January 1, 2026.
- I have received a notice inviting submissions for articles to be featured in the Township Spring magazine. I would like to know if any Council members are interested in writing an article for this quarter. Please note that all articles are due by March 2nd.

Police

- The calls for service dispatched in January are now available for your review. Please contact me if you have any questions or concerns.
- The January Mayor's Court report is available for your review. Please contact Ashley or me if you have any questions or concerns.
- The Warren County Drug Task Force is updating the multi-jurisdiction agreement from a Cooperative Operating Agreement (COG) to a Memorandum of Understanding (MOU). This change is necessary due to various funding implications that depend on the wording of the joint agreement. The Council will be voting on the MOU, but the services provided will remain the same as under the current agreement.
- We received check #617822 from the Attorney General for \$10,185.98 related to the grant I submitted for the Bulletproof Vest Program (BVP) or Body Armor Grant Program.
- The Police Department has received Final Certificates for Groups 6 and 7 from the Ohio Collaborative. The certificates recognize our completion and compliance in areas such as positive youth interactions, crisis intervention, and property and evidence management. Copies of the certificates are included for your review.

ORDINANCE NO. _____

**AN ORDINANCE ENACTING CODIFIED ORDINANCES SECTION 150.021
REQUIRING PRIOR VILLAGE HISTORIC DISTRICT APPROVAL BEFORE
APPLICATION FOR ANY COUNTY DEMOLITION PERMIT, AND
DECLARING AN EMERGENCY.**

WHEREAS, the Village has adopted Historic District regulations requiring review and approval prior to demolition of structures within the Historic District; and

WHEREAS, demolition permits within the Village are otherwise administered by the County Building Department; and

WHEREAS, Council finds it necessary to clarify that Village Historic District approval must be obtained prior to application for any County demolition permit in order to preserve the integrity and enforceability of the Village's Historic District regulations; and

WHEREAS, Council finds that this Ordinance is adopted pursuant to the Village's home rule authority under Article XVIII, Section 3 of the Ohio Constitution and applicable provisions of the Ohio Revised Code.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Waynesville,
_____ members elected thereto concurring:

SECTION 1. That new Section 150.021 of the Village of Waynesville Codified Ordinances is hereby enacted as set forth in Exhibit "A," attached hereto and fully incorporated herein.

SECTION 2. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were conducted in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. This Ordinance is hereby 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 protection of historically significant structures within the Village Historic District and shall take effect and be in force immediately upon its passage. The reason for such necessity is to ensure that no demolition activity may proceed or be authorized without prior compliance with Village Historic District regulations.

PASSED: _____

ATTEST: _____

Clerk of Council

APPROVED: _____

Mayor

EXHIBIT "A"

CHAPTER 150.021

150.021 HISTORIC DISTRICT DEMOLITION – PRIOR VILLAGE APPROVAL REQUIRED

(A) Legislative Findings and Authority.

Village Council finds and determines as follows:

1. Pursuant to Article XVIII, Section 3 of the Ohio Constitution, the Village possesses home rule authority to exercise all powers of local self-government and to adopt and enforce police regulations not in conflict with general laws.
2. Pursuant to Ohio Revised Code Sections 715.26 and 715.27, municipal corporations are authorized to regulate the repair, alteration, and demolition of buildings and structures within their jurisdiction.
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4. The Village has adopted Historic District regulations requiring review and approval prior to demolition of structures located within the Historic District.
5. Demolition permits are otherwise administered by the County Building Department. To ensure enforcement of the Village's Historic District regulations, Village approval must be obtained prior to application for any County demolition permit.

Accordingly, Council adopts this Section to establish a mandatory procedural prerequisite to protect the public health, safety, and welfare and to preserve the historic character of the Village.

(B) Precondition to County Demolition Permit Application.

- (1) No person shall apply to the County Building Department or any other governmental authority for a demolition permit for any structure or improvement located within the Village of Waynesville Historic District unless and until the applicant has obtained all approvals required under the Village Historic District regulations, including any Certificate of Appropriateness, demolition approval, or other required authorization.
- (2) Written confirmation of such approval shall be issued by the Village Manager, Clerk, or other designated official.

(3) Any application submitted to the County for demolition of property within the Village Historic District without first obtaining Village approval shall constitute a violation of this Code.

(C) Evidence of Compliance.

Applicants seeking demolition within the Village Historic District shall provide the County Building Department with written documentation issued by the Village certifying compliance with Village Historic District requirements.

The Village Manager or designee is authorized to notify the County Building Department of this requirement and to request that no demolition permit be issued absent such certification.

(D) Separate and Additional Requirement.

The requirements of this Section are in addition to, and not in lieu of, any demolition permit required by the County or any other governmental authority. Compliance with County permitting requirements shall not relieve any person of compliance with Village Historic District regulations.

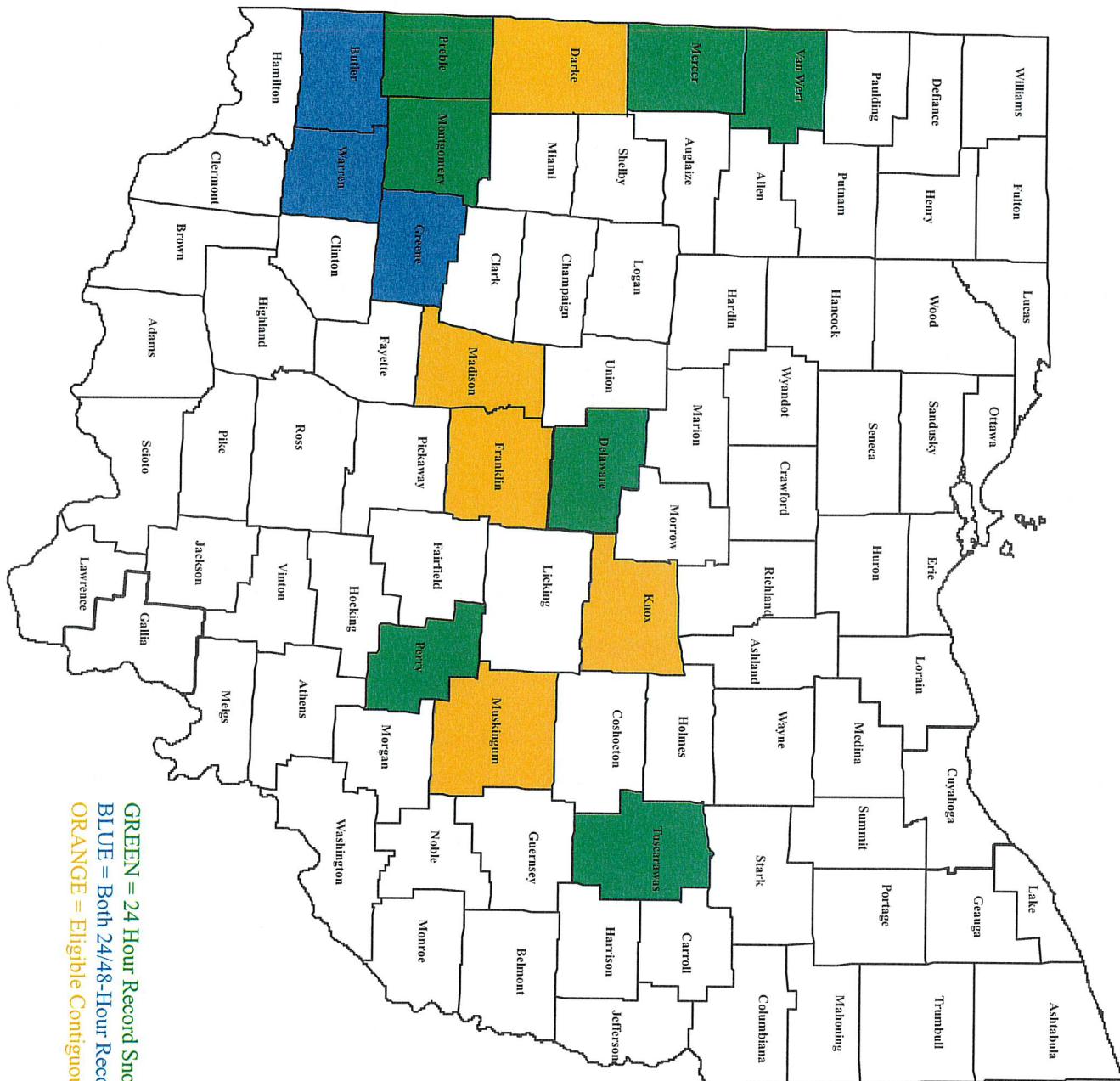
(E) Enforcement and Penalties.

- (1) Any person who applies for or undertakes demolition in violation of this Section shall be guilty of a misdemeanor of the fourth degree.
- (2) The Village may seek injunctive relief in a court of competent jurisdiction to prevent or halt demolition undertaken in violation of this Section.

(F) Severability.

If any provision of this Section is declared invalid, such invalidity shall not affect the remaining provisions, which shall continue in full force and effect.

January 2026 Snowfall Record



GREEN = 24 Hour Record Snowfall = 7
BLUE = Both 24/48-Hour Record Snowfall = 3
ORANGE = Eligible Contiguous County = 5



NEW ELECTRIC AGGREGATION RATE

\$0.0914/kWh

for AES Ohio accounts



Effective from your **June 2025** meter read through **June 2026**



Want to participate? Call **Dynegy** at **888-682-2170**
No fees to opt in or out!

HAVE QUESTIONS? CONTACT TREBEL:

877-861-2772
info@trebelenergy.com

TREBEL

NEW NATURAL GAS AGGREGATION RATE

2% discount

off CenterPoint Energy Ohio's Standard Choice Offer (SCO) adder



Effective from your **April 2025** meter read through **March 2026**



Want to participate? Call **Archer Energy** at **844-795-7491**

No fees to opt in or out!

HAVE QUESTIONS? CONTACT TREBEL:

 877-861-2772
 info@trebelenergy.com

Village of Waynesville

Monthly Charges for Utility Service - 01/01/2026 (Revised 01/30/2026 SER)

Usage	Inside Village Limits		Township	
	Water	Sewer	Water	Water
Base Rate	\$	\$	\$	\$
1000	\$ 4.48	\$ 17.16	\$ 5.49	
2000	\$ 8.96	\$ 17.16	\$ 10.98	
3000	\$ 13.44	\$ 17.16	\$ 16.47	
4000	\$ 17.92	\$ 22.88	\$ 21.96	
5000	\$ 22.40	\$ 28.60	\$ 27.45	
6000	\$ 26.88	\$ 34.32	\$ 32.94	
7000	\$ 31.36	\$ 40.04	\$ 38.43	
8000	\$ 35.84	\$ 45.76	\$ 43.92	
9000	\$ 40.32	\$ 51.48	\$ 49.41	
10000	\$ 44.80	\$ 57.20	\$ 54.90	
11000	\$ 49.28	\$ 62.92	\$ 60.39	
12000	\$ 53.76	\$ 68.64	\$ 65.88	
13000	\$ 58.24	\$ 74.36	\$ 71.37	
14000	\$ 62.72	\$ 80.08	\$ 76.86	
15000	\$ 67.20	\$ 85.80	\$ 82.35	
16000	\$ 71.68	\$ 91.52	\$ 87.84	
17000	\$ 76.16	\$ 97.24	\$ 93.33	
18000	\$ 80.64	\$ 102.96	\$ 98.82	
19000	\$ 85.12	\$ 108.68	\$ 104.31	
20000	\$ 89.60	\$ 114.40	\$ 109.80	

Rate Structure

Water Residential inside Village Limits - \$4.48 per Thousand gallons

Sur - Charge \$10.00

Water Improvement - \$1.88

Water Residential outside Village Limits - \$5.49 per Thousand gallons

Sur-Charge \$10.00

Water Improvement - \$1.88

Sewer Residential inside Village Limits - \$5.72 per Thousand gallons

3000 gallon min = \$17.16

Monthly Trash Rate \$22.25 Additional toter \$3.00 per month

You will receive your bill around the 1st of every month.

Utility bills are due on the 16th of the month. If the 16th is on a holiday or weekend any payment in our night drop the following morning will be credited as on time.

Payments can also be paid by auto deduction or at LCNB

**Water used in January will be billed on March 1st

Water used in February will be billed on April 1st

Water used in March will be billed May 1st etc.

Ordinance 2024-039

Ordinance 2019-033 and 2023-042 for trash rates

CALLS FOR SERVICE

From Date: 01/01/2026 12:00:00am

To Date: 01/31/2026 11:59:59pm

Type	Description	Count
911 Hangup / Silent		6
Abandoned Vehicle		1
Alarm		3
Attempt to Locate		3
Business Check		112
Citizen Assist		6
Criminal Warrant Service		6
Directed Patrol		4
Domestic Violence		2
Escort		1
Extra Patrol		330
Fire Call		11
Follow Up Investigation		6
Lock Out		5
Medical		26
Mental Disorder		1
Noise Complaint		3
Notification Only		1
Open Door/Window		1
Parking Complaint		3
Phone Call		14
Road Hazard/Disabled Vehicle		6
Special Detail		16
Suspicious Cir/Per/Veh - Past		1
Suspicious Vehicle		1
Traffic Crash		4
Traffic Crash w/ Injuries		1
Traffic Offense		1
Traffic Stop		42
Utility Problem		1
Vacation House Check		33
Well Being Check		6
TOTAL		657

Monthly Mayor's Court Report

WAYNESVILLE MAYOR'S COURT
Cash Flow for January 2026

Page : 1
Report Date : 02/02/2026
Report Time : 09:53:24

	Current Period	Year-To-Date	Last Year-to-Date
City Revenue From:			
Court Costs			
Computer Fund	\$352.00	\$352.00	\$297.00
Local Costs	\$1,497.40	\$1,497.40	\$1,316.00
Fines			
City Revenue From Fines	\$5,450.00	\$5,450.00	\$3,434.00
Fees			
Fees	\$175.00	\$175.00	\$75.00
Miscellaneous/Other			
Miscellaneous/Other	\$0.00	\$0.00	-\$132.56
Bond Forfeits			
Bond Forfeits	\$0.00	\$0.00	\$0.00
Miscellaneous/Other			
Bond Administration Fees	\$0.00	\$0.00	\$0.00
	Total to City:	\$7,474.40	\$4,989.44
State Revenue From:			
Court Costs			
Victims of Crime	\$360.00	\$360.00	\$297.00
Drug Law Enforcement Fund	\$140.00	\$140.00	\$115.50
Indigent Defense Support Fund (Costs)	\$1,000.00	\$1,000.00	\$855.00
	Total to State:	\$1,500.00	\$1,267.50
Other Revenue From:			
Court Costs			
Indigent Driver ALC Treatment Fund	\$60.00	\$60.00	\$49.50
	Total to Other:	\$60.00	\$49.50
	TOTAL REVENUE *	\$9,034.40	\$6,306.44
*Includes credit card receipts of		\$3,320.00	\$2,144.00

END OF REPORT

ORDINANCE 2026 – 004

**AUTHORIZING PARTICIPATION IN THE GREATER WARREN COUNTY DRUG
TASK FORCE AND AUTHORIZING THE VILLAGE MANAGER TO EXECUTE THE
RELATED MEMORANDUM OF UNDERSTANDING**

WHEREAS, the Village of Waynesville has historically participated in and supported the Warren County Drug Task Force under the terms of a Council of Governments (“COG”) Contract; and

WHEREAS, the Warren County Drug Task Force has determined that it is in the best interest to disband the COG and govern the group under a Memorandum of Understanding (“MOU”); and

WHEREAS, the Village of Waynesville desires to continue participation in and support of the Warren County Drug Task Force under the terms of a new MOU.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Waynesville, Ohio, seven members elected thereto concurring:

Section 1. That the Village Manager is hereby authorized to execute the Warren County Multi-Jurisdictional Drug Task Force Memorandum of Understanding, providing for the continued combination of the capabilities and resources of various agencies identified in the MOU, in a cooperative drug-fighting effort, under the terms contained in said MOU, substantially in the form of the MOU attached hereto as Exhibit “A” and incorporated herein by reference.

Section 2. That the Village Manager is further authorized to execute any future amendments to said MOU for the purpose of reflecting the current membership. Any substantive amendments beyond membership changes require authorization by Waynesville Council.

Section 3. That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed this ___ day of _____, 2026.

Mayor

Attest:

Clerk of Council

**WARREN COUNTY MULTI-JURISDICTIONAL DRUG TASK FORCE
MEMORANDUM OF UNDERSTANDING**

This Memorandum of Understanding (hereinafter, "MOU") is a collaborative agreement entered into by and among the undersigned agencies and law enforcement entities (hereinafter, "individual agencies"), pursuant to the authority granted in Ohio Revised Code sections 311.07, 311.29, 505.43, 505.431 737.04, 737.041 and 5502.68, for the purpose of establishing and maintaining a cooperative multi-jurisdictional drug enforcement task force which shall operate under the name of the Greater Warren County Drug Task Force (hereinafter, "Task Force") in order to preserve the public peace and the laws of the State of Ohio within the jurisdictions of the undersigned agencies and law enforcement entities.

Article 1 – Purpose

The purpose of this MOU is to establish a collaborative multi-jurisdictional task force comprised of participating law enforcement and government agencies for the purpose of enforcing criminal drug trafficking laws and associated criminal activity across jurisdictional boundaries. This MOU defines the governance, structure, operational framework, resource sharing protocols, and legal responsibilities of the law enforcement entities and government agencies.

The Task Force is a drug enforcement unit comprised of employees from the participating individual agencies and law enforcement entities. The purpose of this unit is to cooperatively and vigorously investigate and arrest individuals engaged in the illegal sale, manufacture, and/or distribution of illicit drugs. In addition, with approval from the Task Force Board of Directors, (hereinafter, "Policy Board"), the Task Force may be used to cooperatively assist participating individual agencies with high profile or personnel intensive cases needing additional personnel or specialized investigative services.

Article 2 – Membership and Termination of Membership

1. The participating individual agencies of this MOU (hereinafter "members" or "individual member agencies") are classified as any full-time agency or law enforcement entity that has jurisdiction in Warren County, the Clinton County Prosecutor's Office, the Warren County Prosecutor's Office, and Wilmington Police Department. Prior to becoming a member, the authority of the political entity or subdivision of each individual agency must adopt an ordinance or resolution or otherwise authorize participation in the Task Force with the other individual member agencies or entities. The original members of the MOU are:

Carlisle P.D.	Clearcreek Township P.D.	Franklin P.D.
Hamilton Township P.D.	Harveysburg P.D.	Lebanon P.D.
Loveland P.D.	Mason P.D.	Middletown P.D.
Monroe P.D.	Morrow P.D.	Springboro P.D.
Warren County Sheriff's Office		Waynesville P.D.

2. Subsequent to the effective date of this MOU, other individual local, state, or federal agencies may petition for participation in the Task Force through the Policy Board. In order to be eligible to participate, the political entity or subdivision of the individual petitioning individual agency must adopt an ordinance or resolution or otherwise authorize the petitioning individual agency to participate in the Task Force and the individual petitioning agency must assign a full-time officer or employee to the Task Force or equivalent contribution as determined by the Policy Board.
3. Any individual member agency may terminate its membership with ninety (90) days' written notice to the Policy Board.
4. Any individual member agency that terminates its membership with the Task Force will not receive any federal, state or local forfeited monies or property from cases arising on or after the date of its notice to terminate. The departing individual agency will be entitled to share any forfeitures arising from closed cases that were initiated while it was a member.

Article 3 -- Policy Board

1. The operation of the Task Force shall be governed by the Task Force Policy Board consisting of law enforcement leadership of each individual member agency. All Policy Board members shall serve without compensation.
2. Policy Board meetings are generally held no less than quarterly at a time and place determined by the Policy Board and set by the Chairperson.
3. Policy Board members are expected to attend a minimum of 50% of the Policy Board meetings. Policy Board members may designate a proxy. Should a Policy Board member or their proxy not attend the minimum number of Policy Board Meetings in a calendar year, the Policy Board may terminate the membership of said individual member agency by a majority vote at a Policy Board meeting. Should the membership of an individual member agency be terminated, they may re-apply for membership at the beginning of the calendar year following the termination of their membership.
4. The quorum for a Policy Board meeting will be a simple majority of all Policy Board members except as otherwise stated in this agreement.
5. The Chairperson of the Policy Board will be the current President of the Warren County Chiefs of Police Association. Should the agency of the current President of the Warren County Chiefs of Police Association (WCCPA) not be a participating member of the Task Force, the current Vice President of WCCPA, if a participating member of the Task Force, will be Chairperson. If either the President or Vice President of WCCPA decline appointment or are not participating members, the Policy Board will elect the Chairperson from the members by majority vote at the first board meeting of each calendar year to serve as Chairperson of the Policy Board.

6. Each meeting's agenda will be set by the Chairperson and will include at a minimum:
 - New Business
 - Old Business
 - Commander's report and update on cases
 - Financial report and update
 - Roundtable discussion
7. Each Policy Board member shall have one (1) vote. Policy Board actions shall be taken upon a majority vote of a quorum. A tie vote shall be declared a negative vote or denial.
8. All Members of this MOU agree and acknowledge the Policy Board:
 - Does not answer to any individual political subdivision, local public institution or entity.
 - Is not a board, commission, committee, council, agency, authority or similar decision-making body of any political subdivision, local public institution or any other entity.
 - Is not a subordinate group to any political subdivision, local public institution or any other entity.
 - Will not formulate or provide recommendations or advice to any political subdivision, local public institution or other entity.

Article 4 - Participation Agreement

1. This MOU shall become effective on the _____ day of _____, 2026 at 12:00 a.m. and shall continue for a term of one year. Thereafter, this MOU shall renew automatically for the same term and for continuous terms in the future. All members individually and collectively, as necessary, shall annually review this MOU.
2. The overall actions, priorities, policies and procedures affecting the employees and officers assigned to the Task Force shall be established and controlled by the Policy Board and set forth in a policy and procedures manual as adopted by the Policy Board. The Policy Board shall renew and update said policies and procedures as needed or at least every three years. Until a Policy Manual is adopted by the Policy Board under this Agreement, the Policy Manual adopted by the Greater Warren County Drug Task Force council of government (hereinafter "COG") Policy Board in February 2021 shall govern the policies and procedures of the Greater Warren County Drug Task Force.
3. All employees and officers assigned to the Task Force pursuant to this MOU shall report to and work under the direct supervision of the Task Force Commander, as established by Warren County Sheriff. It is further understood and acknowledged that personnel of each individual member agency shall not be deemed as agents for or employees of any other individual member agency, political entity or subdivision. Instead, all personnel shall remain employees of their own individual member agency, political entity or subdivision; and liability for any actions of such personnel shall remain with the employing individual.

member agency, political entity or subdivision. Other individual member agencies and their political entities or subdivisions shall have no liability for the actions of such personnel.

4. Pursuant to Ohio Revised Code sections 311.07, 311.29, 505.43, 505.431 737.04, 737.041 and 5502.68 each political entity or subdivision of each individual member agency grants to all other individual member agencies the same authority that their individual member agency possesses in their own jurisdictions and all authority necessary or incidental thereto. This authority includes, but is not limited to, the authority to apprehend or attempt to apprehend a person reasonably suspected of violating or having violated the laws of the State of Ohio or the laws or ordinances of the political entities or subdivisions.
 - a. When a political entity or subdivision authorizes participation in this Task Force, those political entities or subdivisions understand and accept any work done by its personnel within the jurisdiction of a Sheriff that is a member to this MOU will be as if that Sheriff had previously called upon the proper authority of their political entity or subdivision and requested aid pursuant to Ohio Revised Code section 311.07(B). It is further understood and accepted the political entities or subdivisions are providing aid to the Sheriff pursuant to that request and their personnel shall be considered as performing services within the territory of their regular employment. This aid will be provided subject to Article 4 Paragraph 8 of this MOU.
5. All law enforcement officers acting pursuant to this MOU in regard to their ability and power to arrest shall be guided by Ohio Revised Code as cited in this MOU.
6. Any allegations of civil rights violations and/or unreasonable use of force, or other misconduct arising from any incidents by any members, their agents or employees, will be immediately referred to the respective individual member agency whose agents or employees were involved for investigation by that individual member agency of the allegation.
7. The execution of this MOU shall not give rise for any member or their political entity or subdivision to claim any liability or responsibility against any other member or their political entity or subdivision for any actions or failure to act on the part of any person executing duties pursuant of this MOU, any failure of equipment, or for any other loss or damage. This MOU shall not be construed or deemed to be an agreement for the benefit of any third party. No third party shall have any right of action hereunder for any cause whatsoever under this MOU.
8. Notwithstanding any provision in the Ohio Revised Code for compensation for services rendered, unless a majority of Policy Board members vote accordingly, no member, their political entity or subdivision shall charge any of the other members, their political entities or subdivisions for services rendered under the provisions of this MOU. This includes, but is not limited to, any obligation for compensation of a member Sheriff's Office under Ohio Revised Code section 311.07(B) for which any compensation shall be considered either waived or paid in full.

9. No members shall be responsible to reimburse any other member or their political entities or subdivisions for loss or damage to equipment while engaged in activity in accordance with this MOU. Members shall also not be responsible for any indemnity award or premium contribution assessed against any employing member or their political entity or subdivision for workers' compensation benefits arising by reason of injury or death to an employee of any member or their political entity or subdivision while engaged in any activity under this MOU.
10. To the extent required by law, each member shall be solely responsible for the defense and indemnity of itself and its personnel participating in Task Force operations.
11. No member shall assign any of its rights or delegate any of its duties under this MOU without written consent of all other members.

Article 5 - Task Force Commander

1. The Warren County Sheriff will select or dismiss the Commander of the Task Force. The Sheriff will hold discussions with the Policy Board regarding the selection or dismissal of the Commander of the Task Force, however, the selection or dismissal of the Commander of the Task Force will be at the Sheriff's sole discretion. The Policy Board will take no formal vote on the matter.
2. The Commander of the Task Force will be under day-to-day supervision of the Warren County Sheriff, will be a commissioned deputy certified through the State of Ohio and will hold the rank of a command staff officer as determined by the Warren County Sheriff.
3. The Commander of the Task Force will be an unclassified employee of the Warren County Sheriff's Office.
4. The salary and benefits of the Commander shall be commensurate with the salary and benefits of other command staff officers of the same rank in the Warren County Sheriff's Office. Raises and benefit changes will be determined by the Warren County Sheriff's Office.
5. The funding of salary and benefits for the Commander will be the sole responsibility of the Warren County Sheriff's Office.
6. The Policy Board shall have operational authority over the Commander.

Article 6 – Financials and Records

1. The Warren County Sheriff's Office shall serve as the Task Force fiduciary agency. The Warren County Auditor shall serve as the Task Force fiscal agent to establish account for funds, provide audits and necessary reports as required by law and as directed by grants.
2. As the fiduciary agency of the Task Force, the Warren County Sheriff's Office shall accept the assignment and transfer of any monies from the COG upon its dissolution. Such

monies received by the Warren County Sheriff's Office as the fiduciary agency of the Task Force shall be placed into funds established by the Warren County Board of County Commissioners and/or approved by the Office of the Auditor of the State of Ohio. Those monies shall be exclusively held and spent on or for the Task Force under this MOU.

3. Pursuant to Resolution # _____, the Warren County Board of County Commissioners accepts the title and ownership of any assets and property from the COG upon its dissolution. Pursuant to that Resolution, those assets and property shall be exclusively held and used by the Task Force under this MOU. Any and all of those assets and property required to be used for a particular purpose shall be used by the Task Force in accordance with such requirements.
4. Pursuant to Resolution # _____, the Warren County Board of County Commissioners agrees to accept and hold in its name all outstanding contracts, leases and other agreements of COG. This acceptance is limited to those outstanding contracts, leases and other agreements assigned from COG. The Warren County Board of County Commissioners shall not accept and hold in its name any contract, lease or other agreement not transferred from the COG. Although the contracts, leases and other agreements shall be held in the name of the Warren County Board of County Commissioners, any payment for any such contract, lease or other agreement will come from the funds established for the Task Force. Further, any and all non-financial obligations of the COG, including but not limited to performance obligations of a grant, shall be accepted and performed by the Task Force.
5. Equitable sharing of federal forfeiture funds for task forces must be paid either to the fiduciary agency of the Task Force or to individual member agencies. Compliant state, local, and tribal law enforcement agencies participating in task forces may request and receive federal equitable sharing payments under their individual NCIC codes. As agreed upon by the Policy Board, these payments will be paid directly either to the Warren County Sheriff's Office as the Task Force fiduciary agency or to individual member agencies based on participation and facts of the investigation. A fund share distributed to the Warren County Sheriff's Office as the Task Force fiduciary will be deposited with the Warren County Auditor's Office in a fund set up to track income and expenditures from Federal Seizures. It is the responsibility of all individual member agencies which receive federal forfeiture funds to remain compliant with all guidelines of the United States Department of Justice regarding the equitable sharing program.
6. Cash assets seized during a criminal investigation by the Task Force for the violation of State or Local laws shall be deposited in a "Pending Forfeiture Account" maintained by the Warren County Sheriff's Office. Distributions from this fund will be made periodically according to any court order and established practices as cases are closed and funds are released. Forfeited funds deposited in this law enforcement trust fund will be distributed to individual member agencies which provide full-time staff or to the office responsible for prosecution, per any court order and established practices. The fund share distributed to the Task Force will be deposited by the Warren County Sheriff's Office in a fund established to track income and expenditures from State and local seizures.

7. Other property seized and forfeited, or assigned to the Task Force by court order, will be auctioned and the proceeds disbursed as outlined above on a case-by-case basis. An exception to this would be the assignment of vehicles or specialized equipment to individual member agencies to use for law enforcement purposes. When such items are no longer of use to the assigned individual member agency, and with the approval of the Policy Board, such items may be disposed of at auction or other venue as permitted by law. Proceeds from the sale of these items shall remain with the assigned individual member agency if under \$3,000.00. Proceeds at or over \$3,000 will be returned in their entirety to the Task Force for disbursement as outlined above.
8. Funds from donations or funds generated through the efforts of the Task Force will be deposited by the Warren County Sheriff's Office as the fiscal agency of the Task Force into funds created by the Warren County Board of County Commissioners and/or approved by the Office of the Auditor of the State of Ohio.
9. Prior to the beginning of each calendar year, the Task Force Commander will submit a budget for the next calendar year that will outline the expected income and expenditures of the Task Force. Such budget will be approved by a majority of the Policy Board present at a regularly scheduled monthly meeting.
10. All records and evidence of the COG shall be accepted by the Task Force and retained in accordance with applicable record and evidence retention laws and regulations. As under the COG, the Warren County Sheriff's Office Administrative Services Division shall be responsible for the operation and oversight of the Sheriff's Office Property Room which includes the Drug Task Force Property Room.

Article 7 – Authorization and Effective Date

1. This MOU has been signed by the respective parties pursuant to the attached resolutions. This MOU shall take effect on _____, 2026 at 12:00:00 a.m. after the dissolution of the COG as of _____, 2026 at 11:59:59 p.m.
2. If any provision of this MOU is found to be unenforceable or invalid, that provision will be limited or eliminated to the minimum extent necessary so that this MOU will otherwise remain in full force and effect.

IN WITNESS WHEREOF, the undersigned have accepted this Agreement and authorize its execution on the XXXXXXXX

By: _____

By: _____



Collaborative
Community-Police
Advisory Board

OHIO COLLABORATIVE
LAW ENFORCEMENT AGENCY CERTIFICATION

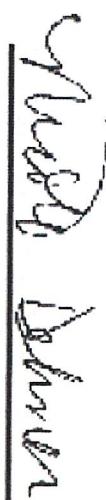
Final Certification

Waynesville Police Department

Positive Youth Interactions, Crisis Intervention

has been deemed compliant with the above standards as established by the Ohio Collaborative

Community-Police Advisory Board

A handwritten signature in black ink, appearing to read "Nicole Dehner".

Nicole Dehner, Executive Director

February 02, 2026



OHIO COLLABORATIVE LAW ENFORCEMENT AGENCY CERTIFICATION

February 02, 2026

Chief Gary Copeland
Waynesville Police Department
1400 Lytle Road,
Waynesville, OH - 45068

Congratulations on achieving final certification with the Ohio Collaborative Group 6 (Positive Youth Interactions, Crisis Intervention) standards. Your certificate serves as a reminder of your agency's commitment to law enforcement and the community you serve.

At your convenience, we would like to obtain your feedback on the on-site review process. Please complete the survey, found here: <https://www.surveymonkey.com/r/OnsiteAssessmentSurvey>

Please note, agencies will be required to maintain compliance on an annual basis. Each year agencies shall upload compliance documentation for all standards for which they are certified. This documentation shall be maintained by the agency and made available for review by an Ohio Collaborative law enforcement certification representative. Maintaining this compliance documentation allows each agency to prove policy compliance on an annual basis.

Your participation in the Ohio Collaborative law enforcement agency certification process is appreciated.

Sincerely,

A handwritten signature in black ink that reads "Nicole Dehner".

Nicole Dehner, Executive Director
Office of Criminal Justice Services



OHIO COLLABORATIVE LAW ENFORCEMENT AGENCY CERTIFICATION

February 02, 2026

Chief Gary Copeland
Waynesville Police Department
1400 Lytle Road,
Waynesville, OH - 45068

Congratulations on achieving final certification with the Ohio Collaborative Group 7 (Standard 13 Property & Evidence) standards. Your certificate serves as a reminder of your agency's commitment to law enforcement and the community you serve.

At your convenience, we would like to obtain your feedback on the on-site review process. Please complete the survey, found here: <https://www.surveymonkey.com/r/OnsiteAssessmentSurvey>

Please note, agencies will be required to maintain compliance on an annual basis. Each year agencies shall upload compliance documentation for all standards for which they are certified. This documentation shall be maintained by the agency and made available for review by an Ohio Collaborative law enforcement certification representative. Maintaining this compliance documentation allows each agency to prove policy compliance on an annual basis.

Your participation in the Ohio Collaborative law enforcement agency certification process is appreciated.

Sincerely,

A handwritten signature in black ink that reads "Nicole Dehner".

Nicole Dehner, Executive Director
Office of Criminal Justice Services



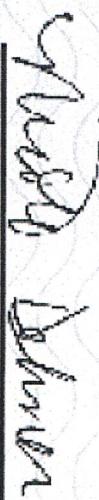
OHIO COLLABORATIVE
LAW ENFORCEMENT AGENCY CERTIFICATION

Final Certification

Waynesville Police Department

Standard 13 Property & Evidence

has been deemed compliant with the above standards as established by the Ohio Collaborative Community-Police Advisory Board

A handwritten signature in black ink, appearing to read "Nicole Dehner".

Nicole Dehner, Executive Director

February 02, 2026

Finance Director Report

February 17, 2026

- The month of January has been reconciled and balanced. Reports have been provided for your review.
- Interest for January 2026:
 - Primary Checking – \$.39
 - SWEEP – \$10,442.83 1.65% Interest Rate
 - STAR Ohio – \$5,319.84 3.84% Interest Rate
- 2025 has officially been closed, and the year-end finances have been submitted to the State Auditor, Open Checkbook, and the Warren County Auditor. Open Checkbook should be updated within 6-10 business days.
- I updated the Village's year-end notes as recommended by the auditor. These are required to close out the year. The notes have not been updated since 2015, when the Village paid an accounting firm to do so. I have provided them for review.
- Jim Hough from Wade Insurance met with the employees on Tuesday, February 10th, to discuss insurance benefits. All employees have completed FormFire, and Mr. Hough will be collecting health insurance quotes for the 1 May renewal date. He will attend the March 16th Finance meeting to review the quotes.
- Brent Kerlin of Highcap Technologies is scheduled to meet with the Finance Committee on Tuesday, February 17th, at 6:30. He will be available to discuss and answer any questions about the technology audit and HB 96.
- I will begin work on the final appropriations. Please let me know if there are any projects or items you would like added to them.

Thank You,

Jamie Morley
Finance Director/Clerk of Council

Village of Waynesville, Ohio
Warren County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 1 – Reporting Entity

The municipal corporation existing as the Village of Waynesville (Village), Warren County, was established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio and the Charter of the Village. The Charter of the Village provides for a “Council-Manager Plan” form of government. The powers and functions of the Village are distributed among the Municipality, its citizens, and the various officers, bodies, board and commissions as provided in the Charter. The legislative powers of the Village are vested in a Council of seven members including the mayor. The Village provides general government services, police protection, parks and recreation, street maintenance and repair, water, and refuse collection services. The Village is provided fire protection by Wayne Township and sewer services by Warren County Water and Sewer.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Village participates in the Ohio Plan Risk Management, Inc. (OPRM), a public entity risk pool. Note 8 to the financial statements provides additional information for this entity.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Village’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which are all organized on a fund type basis.

Fund Accounting

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

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

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Village of Waynesville, Ohio
Warren County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Street Construction Maintenance and Repair - The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

Police Levy Fund – This fund receives property tax revenues to support the operation of the Village of Waynesville Police Department.

Street Levy Fund - This fund receives property tax revenues to support the operation of the general construction, reconstruction, resurfacing and repair of streets, roads and bridges.

Opioid Settlement Fund – This funding is earmarked for opioid abatement: prevention, treatment, recovery, and harm reduction.

Mayor's Court Computer Fund - This fund receives a portion of the fees collected by the court and was established to support the computerization of the court and the office of the clerk and ensure that the court can efficiently operate and provide computerized research services.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project funds:

Main Street Capital Projects Fund - This fund receives transfers from the General Fund and was established to save for the renovation of historic Main Street. These funds will be used to update Main Street including replacement of street lamps, rewiring, and sidewalks.

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds

Water Fund - This fund receives charges for services from residents to cover water service costs.

Trash Pickup Fund - This fund receives charges for services from residents to cover trash service costs.

Water Capital Improvement Fund – The water capital improvement fund accounts for the provision of water treatment and distribution to the residents and commercial users served by the Village, and these funds are the primary source used to maintain the infrastructure necessary for the delivery of those services.

Internal Service Fund This fund accounts for services provided by one department to other departments of the government unit. The Village had the following Internal Service Fund:

HRA Administration Fund – This fund receives transfers from the General Fund to support HRA claims made by employees.

Village of Waynesville, Ohio
Warren County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Fiduciary Funds Fiduciary funds include private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's custodial funds account for Mayor's Court Activity and Sewer Receipts to be remitted to Warren County.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Village recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or personal services/other expenses level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

A summary of 2025 budgetary activity appears in Note 4.

Village of Waynesville, Ohio
Warren County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Village values U.S. Treasury Notes and common stock at cost. Money market mutual funds are recorded at share values the mutual funds report. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

Village employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Settlement Monies

Ohio has reached settlement agreements with various distributors of opioids which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2025, distributions of \$575.94 are reflected as fines, forfeitures and settlements revenue in the OneOhio Special Revenue Fund in the accompanying financial statements.

Fund Balance

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

Nonspendable The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

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

Village of Waynesville, Ohio
Warren County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Committed Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 14.

Note 3 – Compliance

Contrary to Ohio law, budgetary expenditures the following differences were noted between the system and the approved budgetary documents for 2023 as follows: Appropriations Appropriation Resolutions General Fund (1000) Amount Posted to System Variance of \$200,000 and Trash Pickup Fund (5601) with a variance of (\$54,574)

Note 4 – Budgetary Activity

Budgetary activity for the year ending 2025 follows:

Fund Type	2025 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	1,398,690	1,884,821	486,131
Special Revenue	2,753,306	1,717,021	(1,036,285)
Capital Projects	0	0	0
Enterprise	1,179,800	1,314,642	134,842
Internal Service	30,000	70,000	40,000
Fiduciary			0
Total	\$5,361,796	\$4,986,485	(\$375,312)

Village of Waynesville, Ohio
Warren County
Notes to the Financial Statements
For the Year Ended December 31, 2025

20CY Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	1,398,690	1,884,822	(486,131)
Special Revenue	2,753,306	1,717,021	1,036,285
Capital Projects	0	0	0
Enterprise	1,179,800	1,314,642	(134,842)
Internal Service	30,000	70,000	(40,000)
Fiduciary	0	390,338	(390,338)
Total	5,361,797	5,376,824	(15,027)

Note 5 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts are as follows:

		2025
<i>Cash Management Pool:</i>		
Demand deposits		\$7,513,517
Certificates of deposit		1,000,000
Total deposits		8,513,517
STAR Ohio		
Total investments		1,631,427
Total carrying amount of deposits and investments held in the Pool (ties to FS)		10,144,944

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2025, the village is holding \$11929.10 in unremitted employee payroll withholdings.

At December 31, 2025, the Village held \$0 in equity securities. Equity securities are not eligible investments for the Village under Ohio law.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Village.

At December 31, 2025, \$0 of deposits were not insured or collateralized, contrary to Ohio law.

Village of Waynesville, Ohio
Warren County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Investments

The Federal Reserve holds the Village's U.S. Treasury Notes in book-entry form, in the name of the Village's financial institution. The financial institution maintains records identifying the Village as owner of these securities.

The Village's financial institution transfers securities to the Village's agent to collateralize repurchase agreements. The securities are not in the Village's name.

A financial institution's trust department holds the Village's equity securities in book-entry form in the Village's name.

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

Note 6 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Village.

Income Taxes

The Village levies a municipal income tax of .75 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Note 7 – Interfund Balances

Transfers represent the allocation of unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Village of Waynesville, Ohio
Warren County
Notes to the Financial Statements
For the Year Ended December 31, 2025

The general fund transfers to the other governmental funds were made to provide additional resources for current operations and capital improvements.

Note 8 – Risk Management

The Government belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), an unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management programs and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio. Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated, and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and remained the same through October 31, 2022. Effective November 1, 2022, the property loss corridor was eliminated. OPRM had 847 members as of December 31, 2024.

The Pool's audited financial statements conform with accounting principles generally accepted in the United States of America, with the exception of a qualified opinion related to recording premiums and membership fees earned in full as of December 31, 2024. Those premiums and fees should be earned pro-rata over the individual coverage and membership periods of each policy. The financial statements reported the following assets, liabilities and equity at December 31, 2024.

Assets \$ 24,456,615
Liabilities (16,692,162)
Members' Equity \$ 7,764,453

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

Workers' Compensation

The Village participates in the Ohio Municipal League Group Rating Plan (GRP) for worker's compensation. The intent of the GRP is to achieve the benefit of reduced premiums for the participants, foster safer working conditions and foster cost-effective claims management skills by virtue of its grouping and representation with other participants in the GRP. The workers' compensation experience of the participating entities is calculated as one experience and a common premium is applied to all entities in the GRP. Each participant pays its workers' compensation premium to the State based on the rate for all entities in the GRP rather than its individual rate. Total savings are then calculated, and each participant's individual performance is compared to the overall savings of the GRP. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund." This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the GRP. Sedgwick provides administrative, cost control and actuarial services to the GRP.

Village of Waynesville, Ohio
Warren County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Risk Pool Membership

The Village is a member of the Ohio Plan Risk Management, Inc. (OPRM) - Joint Self Insurance Pool (the Pool). The Pool assumes the risk of loss up to the limits of the Village of Waynesville's policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. The Pool covers the following risks:

- General liability and casualty;
- Public official's liability; and
- Vehicle.

The Pool reported the following summary of actuarially-measured liabilities and the assets available to pay those liabilities as of December 31:

	<u>2024</u>
Cash and investments	24,456,615
Actuarial liabilities	\$16,692

Note 9 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2025.

Ohio Police and Fire Retirement System

The Village's certified full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages. The Village has paid all contributions required through December 31, 2025.

Social Security

Several Village employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Village of Waynesville, Ohio
Warren County
Notes to the Financial Statements
For the Year Ended December 31, 2025

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2025.

Note 10 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2025, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the legacy combined plan. For 2025, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

Note 11 – Debt

Debt outstanding at December 31, 2025, was as follows:

<u>Principal</u>	<u>Interest Rate</u>
<u>\$44,557</u>	0.04
<u><u>\$44,557</u></u>	

The Ohio Water Development Authority (OWDA) loan relates to a water project to make updates to the Village's Wellfield as mandated by the Ohio Environmental Protection Agency. The OWDA approved up to \$198,514.79 in loans to the Village for this project in 2007. The Village will repay the loans in semiannual installments of \$6,793.73, including interest, over 20 years. Water receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

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Amortization

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

Year Ending December 31:	OWDA Loan	Outstanding Principal
2025	13,501	44,556
2026	11,953	32,603
2027	12,559	20,044
2028	13,195	6,848
2029	6,848	0
Total	<u><u>\$58,056</u></u>	

Note 12 – Construction and Contractual Commitments

The Village began OPWC Franklin Road Phase II Grant in 2025 and will be concluded February 2026. This will replace all the water lines and storm sewer lines from Old Stage Road to Lytle Road. This part of the road will be repaved. The project is estimated for a total cost of \$1,300,850 with the Village's portion being \$273,180 (21%).

Note 13 – Public Entity Risk Pool

The Village participates in the Ohio Municipal League Group Rating Plan (GRP) for worker's compensation. The pool's business and affairs are conducted by a twenty-six member Board of Trustees consisting of fifteen mayors, two council members, three administrators, three finance directors, and three law directors which are voted on by the members for staggered two-year terms. The Executive Director of the Ohio Municipal League serves as the coordinator of the Program. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

Note 14 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Enterprise	Capital Projects	Total
Outstanding Encumbrances	7,261	33,934	169,858	0	211,053
<i>Total</i>	<u><u>\$7,261</u></u>	<u><u>\$33,934</u></u>	<u><u>\$169,858</u></u>	<u><u>\$0</u></u>	<u><u>\$211,053</u></u>

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The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 15 – Subsequent Events

The Village of Waynesville began OPWC Franklin Road Phase II Grant in 2025 and will be concluded February 2026. This will replace all the water lines and storm sewer lines from Old Stage Road to Lytle Road. This part of the road will be repaved. The project is estimated for a total cost of \$1,300,850 with the Village's portion being \$273,180 (21%).

The Village was also awarded OPWC Fourth Street Grant to replace waterlines, sewer lines, storm lines and repave Fourth Street. This project will start in January 2026. It is estimated to cost \$1,372,300 with the Village's portion being \$562,642 (41%).

The Village purchased a new 2025 Ford Explorer police cruiser to add to the police vehicle fleet for \$61936.

The Village of Waynesville is working on a new well, Well 10, to come online and increase the Village's water production. This will ensure there is adequate water supply if one of the older wells becomes unfunctional and for future growth. This well should be operational in 2026.

Ohio Water Development Authority Loan #3235 was paid off in July 2025. The financed amount of \$466,116.91 was taken out in 2001 to install an elevated water tower.

The village established a Capital Improvement Fund for the improvement of Main Street. This will allow the village to save for the planned improvements on Historical Main Street, which will include replacement of street lights, sidewalks, and rewiring of the lights.