AGENDA
West Milton Village Council

COUNCIL WORKSHOP MEETING
TUESDAY, OCTOBER 27, 2026 - 6:30 PM

1. **CALL TO ORDER, Mayor Jeremy Sodders**

2. **ROLL CALL**

3. **Workshop – Proposed Legislation**

   - **CM-26-69**
     A Resolution designating public depositories for receipt of active, interim and inactive public fund deposits from the Village of West Milton and authorizing the execution of depository agreements for the same

   - **CM-26-70**
     An Ordinance to rescind CM-25-49 and create a West Milton Sidewalk Program

   - **CM-26-71**
     An Ordinance amending Title XI: Business Regulations within the Village of West Milton Codified Ordinances to clarify language and create a Contractor Registration Program.

   - **CM-26-72**
     A Resolution appointing members to the West Milton Community Improvement Corporation.

   - **CM-26-73**
     An Ordinance to Appropriate Funds Necessary for the various Departments and Offices of the Village of West Milton, Ohio for the Year 2027

4. **Public Comment**
   Anyone who wishes to speak on any item under the Workshop Discussion on Legislation may address the Council and are asked to limit their comments to five minutes.

5. **Other Discussions / Updates**

   - Retail / Downtown Strategies Updates
   - Personnel Policy Updates
   - Board of Adjustments Open Position
   - Comprehensive Plan Updates
   - Charter Review Commission / Development Fee / Codified Ordinance Changes

- West Milton Brand Image
- Other Updates – Events, Parks, Downtown

6. **Village Council Comments**

7. **Public Comment**
   Anyone who wishes to speak on any item on the agenda or for any other purpose may address the Council and are asked to limit their comments to five minutes.

8. **Adjournment**

AGENDA
STAFF REPORT

CM-26-69

Meeting Date	November 10, 2026
Agenda Classification	Resolution
Discussion Dates:	October 24, 2026 Work Session
Report Title	A Resolution designating public depositories for receipt of active, interim and inactive public fund deposits from the Village of West Milton and authorizing the execution of depository agreements for the same
Budget Financial Impact	None
Planning Relationship	None
Attachments	Fifth Third Agreement Huntington Agreement Minster Bank Agreement

Background

According to Ohio Revised Code Chapter 135.12, political subdivisions are required to designate public depositories every 5 years. The designation defines who is permitted to receive deposits from the Village. Currently, the Village has depositories with Minster Bank, Fifth Third Bank, and Huntington Bank. The depository agreements with these financial institutions will term on 12/31/26. This legislation will renew the agreements for another 5-year term of 1/1/27 – 12/31/31.

RESOLUTION CM-26-69

A RESOLUTION DESIGNATING PUBLIC DEPOSITORIES FOR RECEIPT OF ACTIVE, INTERIM AND INACTIVE PUBLIC FUND DEPOSITS FROM THE VILLAGE OF WEST MILTON AND AUTHORIZING THE EXECUTION OF DEPOSITORY AGREEMENTS FOR THE SAME

WHEREAS, Chapter 135.12 of the Ohio Revised Code stipulates that political subdivisions make a designation every five (5) years of public depositories for the purpose of receiving the deposit of active, interim and inactive public funds; and

WHEREAS, current public depository designations by the Village of West Milton expire on December 31, 2026; and

WHEREAS, Chapter 135.03 of the Ohio Revised Code defines eligible public depositories and establishes a limit such depositories may hold on deposit of not more than an aggregate amount in the excess of 30% of the financial institutions' total assets; and

WHEREAS, in response to a solicitation notice distributed by the Village three (3) eligible financial institutions named below have submitted the necessary documentation to receive such designation as a public depository.

NOW THEREFORE, be it resolved by the Council of the Municipality of West Milton, Ohio, that:

SECTION I: Fifth Third Bank, The Huntington National Bank and Minster Bank are approved as public depositories to receive deposits from the Village of West Milton, Ohio of active, interim and inactive funds for a period of five (5) years beginning January 1, 2027 through December 31, 2031.

SECTION II: The deposits of public monies of the Village, subject to its control, are awarded to Fifth Third Bank, The Huntington National Bank and Minster Bank in accordance with the provisions of Chapter 34 of the Codified Ordinances of the Village of West Milton and the Uniform Depository Act.

SECTION III: The Village Manager is hereby authorized and directed to execute the underlying deposit agreements with said designated depositories for a period of five (5) years commencing January 1, 2027.

SECTION IV: This Resolution shall take effect and be in full force at the earliest day permitted by law.

Passed this _____ day of _____2026.

_____
Jeremy Sodders, Mayor

ATTEST:

_____
Laura J. Wright
Clerk of Council

APPROVED AS TO FORM:

_____
Lenee' Brosh
Law Director

FIFTH THIRD

AGREEMENT FOR DEPOSIT OF PUBLIC FUNDS

THIS AGREEMENT FOR DEPOSIT OF PUBLIC FUNDS (this "Agreement") is made as of NOVEMBER 24, 2026 by and between Fifth Third Bank, National Association (the "Financial Institution") and MUNICIPALITY OF WEST MILTON (the "Customer").

WITNESSETH:

WHEREAS, the Financial Institution has accepted for deposit and safekeeping deposits from the Customer and may be providing certain other services for the Customer, or has proposed to do so;

WHEREAS, the Financial Institution has provided the Customer with a copy of the Financial Institution's balance sheet information as of the date of the latest report filed by the Financial Institution with one or more of its banking regulatory agencies;

WHEREAS, pursuant to the Uniform Depository Act of Ohio (the "Depository Act") and in accordance with the rules promulgated under the Depository Act, such proposal requires the Financial Institution to pledge and deposit with one or more qualifying trustees as security for the repayment of all public moneys to be deposited in the Financial Institution by the Customer security of the kinds specified in Section 135.18, Section 135.182 or any other section of the Ohio Revised Code specifying eligible security, as such may be amended from time to time, in a sum equal to or greater than the minimum amount of security required by the Treasurer of the State of Ohio (the "TOS") pursuant to the Depository Act and the rules promulgated under the Depository Act, as such may be amended from time to time; and

WHEREAS, the Financial Institution intends to participate in the Ohio Pooled Collateral Program (the "OPCP") pursuant to the Depository Act and rules of the TOS;

NOW, THEREFORE, in consideration of the services to be provided by the Financial Institution, including the retention and safekeeping of deposits of the Customer, and the Customer's new or continued award of deposits with the Financial Institution, the Customer and the Financial Institution agree as follows:

1. Eligibility to Receive Funds. The Financial Institution represents that it is eligible to receive public funds pursuant to Ohio Revised Code Chapter 135. This agreement is subject to the Depository Act, all amendments or supplements thereto, and all rules promulgated and policies adopted pursuant thereto, as well as all other applicable laws and regulations.

2. Deposits Awarded and Accepted. The Customer awards to the Financial Institution, and the Financial Institution accepts, deposits of the Customer in such amounts and of such types as the Customer and the Financial Institution may agree from time to time. The Customer acknowledges having received pricing information and a copy of the terms and conditions of the accounts into which the Customer's funds will be deposited (the "Accounts") and agrees that the Account terms and conditions are incorporated herein by reference. To the extent the Account

terms and conditions are inconsistent with the express terms of this Agreement, this Agreement will control.

3. Limit on Amount of Funds. The Financial Institution agrees that the total amount of active, interim and inactive deposits to be deposited by the Customer will not cause the total of all public funds held by the Financial Institution to exceed the limit set by Section 135.03 of the Ohio Revised Code or rules promulgated under that Section.

4. Collateral. The Financial Institution and the Customer agree that until the Financial Institution commences participation in the OPCP, the Financial Institution will pledge eligible securities for the benefit of the Customer and all other public depositors whose money has been deposited with the Financial Institution and deposit these securities with one or more trustees qualified under the Depository Act and designated by the Financial Institution. The Financial Institution and the Customer further agree that upon the Financial Institution's commencement of participation in the OPCP, the Financial Institution will pledge to the TOS and deposit with one or more trustees qualified under the Depository Act and designated by the Financial Institution, for the benefit of the Customer and all other public depositors whose money has been deposited with the Financial Institution, eligible securities. Notwithstanding the foregoing, if the charter of the Customer requires a pledge of specific collateral for the benefit of the Customer or applicable federal law designates the pledging of specific collateral for the Customer, the Customer and the Financial Institution will make a good faith effort to submit necessary documents with the TOS to apply for and establish a specific pledge account within the OPCP. The Financial Institution and the Customer will comply in all material respects with their respective duties and obligations under the Depository Act, the rules promulgated by the TOS pursuant to the Depository Act, and the terms, conditions, policies and other requirements of the TOS pursuant to the OPCP, as such laws, rules, terms, conditions, policies and other requirements may be amended from time to time. The terms and conditions of this Agreement are subject to the terms and conditions of any agreement or agreements by and between the Financial Institution and the TOS relating to the Accounts, which agreement or agreements are incorporated herein by reference.

5. Amount of Collateral. Although the Customer has the right to negotiate a "public unit negotiated collateral requirement" pursuant to Section 135.182 of the Ohio Revised Code, the Customer consents to the pledging of collateral by the Financial Institution equal to any minimum amount required by the TOS, as such amount may be changed from time to time, pursuant to such laws and rules and policies of the TOS promulgated or adopted pursuant to such laws.

6. Trustee. The Customer agrees that the Financial Institution may, in its sole discretion, select one or more trustees qualified under Section 135.182 of the Depository Act to hold collateral for all deposits of public fund depositors held by the Financial Institution, including but not limited to those deposits made by the Customer.

7. Expenses. Each of the Customer and the Financial Institution will be responsible for and assume its respective expenses incurred as a result of compliance with and participation in the OPCP and any successor program pursuant to Ohio Revised Code Section 135.182 or any amendment or successor provision of Ohio law.

8. Termination of Participation in the OPCP. Nothing set forth in this Agreement will require the Financial Institution to continue to participate in the OPCP. If for any reason the Financial Institution is no longer eligible to participate in the OPCP or chooses to opt out of such participation, the Financial Institution will promptly provide the Customer a notice of such event. Upon receipt of such notice, the Customer will provide notice to the Financial Institution within 30 days whether the Customer will withdraw all of its deposits from the Financial Institution or maintain the Customer's deposits at the Financial Institution. If the Customer does not provide such notice to the Financial Institution within the time set forth above whether it intends to remove its deposits, the Customer will be deemed to have agreed to maintain the deposits at the Financial Institution, and the Financial Institution will pledge separate collateral for the deposits of the Customer held by the Financial Institution pursuant to the requirements applicable to separate pledging of collateral set forth in Ohio Revised Code Section 135.18 and in accordance with other applicable laws and regulations.

9. Change in Laws. The Financial Institution and the Customer agree that if any state or federal laws, rules or regulations are changed or amended during the term of the Financial Institution's designation as a public depository, and the change of laws, rules, or regulations causes this Agreement to become unlawful, in whole or in part, then this Agreement will be limited so as not to extend beyond the date when such change becomes effective.

10. Customer Privacy. The Customer consents to the Financial Institution's provision to the TOS of information supplied by the Customer to the Financial Institution, as may be required by the TOS or applicable laws, rules and policies in connection with the Accounts. The Financial Institution will not be liable to the Customer for, as a result of, or in connection with the provision of such information to the TOS nor any disclosure of such information by the TOS to any other person.

11. Term. The term of this Agreement shall end on DECEMBER 31, 2031. Notwithstanding the foregoing, the parties to this Agreement may agree to renew the Agreement for a new term or change the terms and conditions set forth on Exhibit A without execution of a new agreement by execution and delivery of a writing signed by both parties or by delivery of a written notice of changed terms and conditions by the Financial Institution to the Customer to which the Customer does not deliver written notice of objection to the Financial Institution within 30 days after delivery of the notice from the Financial Institution to the Customer. If neither party notifies the other in writing at least 30 days before the end of the then current term of its intention to renew or terminate this Agreement or to change the terms and conditions of the Agreement for a new term, this Agreement shall automatically renew for a term of FOUR (4) years with the same terms and conditions as in effect immediately before the renewal.

12. Notices. All notices, requests and communications to a party under this Agreement must be in writing and will be deemed given if delivered personally, by facsimile, by electronic mail or by registered or certified mail (return receipt requested) to such party at its address as set forth below or such other address as such party may specify by notice to the other party.

To the Financial Institution:	To the Customer:
Fifth Third Bank, National Association	_____
ATTN: _____	ATTN: _____
_____	_____
_____	_____
_____	_____
E-mail: _____	E-mail: _____
Phone: _____	Phone: _____

13. Governing Law and Venue. The internal laws of the State of Ohio will govern the interpretation, construction, and enforcement of this Agreement and all transactions and agreements contemplated by the Agreement, notwithstanding any state's choice of law rules to the contrary, except to the extent federal law governs. The parties agree that the sole and exclusive venue for any legal action arising out of, in connection with, or relating to this Agreement and/or the transactions and relationships between the parties contemplated by this Agreement, will be the federal district court for the Southern District of Ohio, Cincinnati Division, or any court of general jurisdiction of Hamilton County, Ohio. The parties consent to the jurisdiction of such courts and waive any claim of lack of personal jurisdiction, improper venue, and forum non conveniens.

14. Assignment. This Agreement may not be assigned by either party without prior written consent of the other party. Notwithstanding the foregoing, neither a merger of the Financial Institution into another financial institution, nor a sale of the Accounts to another financial institution eligible to receive public funds pursuant to Ohio Revised Code Chapter 135, along with an assignment of this Agreement, will be deemed to be an assignment.

15. Waivers. The waiver by either party of a breach of any provision of this Agreement by the other party or its assignee will not operate or be construed as a waiver of any subsequent breach by the breaching party. A waiver by either party will only be valid if it is in writing and signed by an authorized officer of the party making the waiver.

16. Execution and Delivery. The execution of this Agreement or any amendment to this Agreement in one or more counterparts and the delivery of copies and of scanned or photocopied signature pages by facsimile, electronic mail or other electronic delivery will constitute effective execution and delivery of this Agreement or any amendment.

17. Agreements Superseded. With respect to the subject matter of this Agreement, to the extent that there is any inconsistency between this Agreement and any other agreement between the Customer and the Financial Institution, the terms of this Agreement supersede all previous agreements. For purposes of clarification, with respect to any previous agreement between the Financial Institution and the Customer regarding the types and maximum amount of deposits to be received by the Financial Institution from the Customer, compliance with the Depository Act, and participation by the Financial Institution and the Customer in the OPCP, this Agreement supersedes all previous oral and written agreements.

18. Contact Persons. Designated Signer(s) (referred to as Authorized Signer(s) on Signature Card) are authorized to view, submit or otherwise access information submitted to the Ohio Pooled Collateral System with respect to this Agreement. The Designated Signer(s) may designate substitute contact persons and authorized representatives as the Customer deems necessary or appropriate in the Ohio Pooled Collateral System. The Customer will promptly notify their Relationship Manager of such substitutions and changes. Additional paperwork may be required to make necessary changes to Designated Signer(s).

(Signatures on following page)

IN WITNESS WHEREOF, the undersigned have caused this Agreement for the Deposit of Public Funds to be executed by their authorized officers as of the day and year first above written.

FIFTH THIRD BANK, NATIONAL ASSOCIATION

By: _____
Signature

TODD COONEY
Name

ASSISTANT VICE PRESIDENT
Title

By: _____
Signature

_____
Name

_____
Title

MUNICIPALITY OF WEST MILTON

By: _____
Signature

JILL GRISE
Name

FINANCE DIRECTOR
Title

By: _____
Signature

_____
Name

_____
Title

FIFTH THIRD

EXHIBIT A

Current Account Numbers: _____

_____

_____

Customer Primary Contact for Ohio Pooled Collateral System as indicated as an Authorized Signer on Signature Card for the Customer:

Name: JILL GRISE Name: _____
Email Address: _____ Email Address: _____
Phone Number: _____ Phone Number: _____

Name: _____ Name: _____
Email Address: _____ Email Address: _____
Phone Number: _____ Phone Number: _____

Customer Representatives Authorized and Administered by Primary Contact to access Ohio Pooled Collateral System Information:

Name: _____ Name: _____
Email Address: _____ Email Address: _____
Phone Number: _____ Phone Number: _____

Name: _____ Name: _____
Email Address: _____ Email Address: _____
Phone Number: _____ Phone Number: _____

Monday, October 5, 2026

Ms. Jill Grise
Village of West Milton
701 S. Miami St.
West Milton, OH 45383

Dear Jill:

The Huntington National Bank hereby makes application to be designated as a depository for the funds of Village of West Milton for the period commencing on 1/1/2027, and ending 12/31/2031 as follows:

A. Active Deposits:	Up to the maximum sum of	**$5,000,000**
B. Interim Deposits:	Up to the maximum sum of	**$5,000,000**
C. Inactive Deposits:	Up to the maximum sum of	
D. Total sum of Active, Interim and Inactive Deposits will not exceed		**$10,000,000**

As a public depository, Huntington will pledge securities in accordance with the Ohio Revised Code or the Ohio Collateral Pool Program. Huntington will quote interest rates when specific amounts and maturity dates are known. The most recent version of our Consolidated Report of Condition and Income as reported to the OCC can be found at the following website: https://cdr.ffiec.gov/public/. If selected to serve for the period noted above as a public depository, please execute the enclosed Ohio Depository Agreement and return a copy for our files.

We sincerely appreciate your choosing Huntington as a depository institution and look forward to serving you in the future. Feel free to reach out if you have any questions.

Sincerely,

Michael Mestemaker

Vice President
525 Vine Street, 20th Floor
Mail Stop: CN01
Cincinnati, OH 45202

AGREEMENT FOR DEPOSIT OF PUBLIC FUNDS - OHIO

This Agreement for Deposit of Public Funds – Ohio (the "Agreement") is entered into as of the date last executed below, by and between The Huntington National Bank (hereafter "Huntington") and **Village of West Milton** (hereafter the "Public Entity").

WHEREAS, Huntington is a public depository providing deposit products in accordance with Ohio Revised Code (ORC) Section 135, et seq.;

WHEREAS, the Public Entity wishes to deposit active, interim and/or inactive funds with Huntington; and

WHEREAS, Huntington agrees to provide the deposit services to the Public Entity as more fully described herein.

NOW THEREFORE, for consideration the receipt and sufficiency of which is hereby acknowledged, Huntington and the Public Entity agree as follows:

Deposit Amounts

For the period commencing on **1/1/2027** and through **12/31/2031,** the Public Entity designates Huntington as an approved depository and Huntington will accept for deposit the following:

A. Active Deposits:	Up to the maximum sum of	**$5,000,000**
B. Interim Deposits:	Up to the maximum sum of	**$5,000,000**
C. Inactive Deposits:	Up to the maximum sum of	
D. Total sum of Active, Interim and Inactive Deposits will not exceed		**$10,000,000**

Security

Huntington participates in the Ohio Pooled Collateral Program (OPCP). Huntington provides collateral for each account at the collateral floor as set by the Ohio Treasurer's office, or as otherwise noted on Exhibit A.

Huntington's Business Deposit Account Agreement: the Proposal: Entire Agreement

The Business Deposit Account Agreement (formerly known as the "Rules and Regulations") as published from time to time by Huntington shall govern the accounts established by the Public Entity, except as expressly provided herein, or as provided in the proposal as published by Huntington and accepted by the Public Entity.

Terms

Capitalized terms not defined in this Agreement shall have the meanings set forth in ORC 135, et. seq.

Assignment

Neither Huntington nor the Public Entity may assign or transfer this Agreement without the written consent of the other. Notwithstanding the foregoing, Huntington may assign or transfer this Agreement to any successor, subsidiary, parent or affiliate, or pursuant to any merger, sale, consolidation or other internal reorganization of Huntington.

Severability

If at any time any portion of this Agreement shall be held by any court of competent jurisdiction to be illegal, void or unenforceable, such portion shall be of no force and effect, but the illegality or unenforceability of such portion shall have no effect upon and shall not impair the enforceability of any other part of this Agreement.

Notices

All notices, requests, demands or other communications and deliveries required or authorized under this Agreement shall (a) be in writing, and (b) be sent by certified mail, private courier with return receipt or sufficient tracking to evidence delivery, or electronically; and, addressed to the attention of the signatories below, or as otherwise designated in writing to the other party. Such notice shall be effective upon confirmed receipt and a reasonable time to act.

Termination

Notwithstanding the period of time set forth above, Huntington or the Public Entity may terminate this Agreement by giving notice at least thirty (30) days prior to the effective date of termination. This Agreement may terminate, and/or become null and void, prior to the end of the designated time period stated above if an amendment of law or regulation causes this Agreement to be unlawful.

Amendment

This Agreement may not be amended or modified except in a writing executed by Huntington and the Public Entity.

Execution and Counterparts

This Agreement may be executed electronically and in any number of counterparts, each of which shall be an original and all of which taken together shall constitute one and the same Agreement. Delivery of an executed signature page counterpart to this Agreement via telecopier facsimile transmission or other method of electronic transmission (including, without limitation, a "pdf" file, email or other electronic signature and delivery technology) shall be effective as if it were delivery of a manually delivered, original, executed counterpart thereof.

Huntington and the Public Entity, by and through their respective duly authorized representatives, hereby enter into this Agreement for Deposit of Public Funds - Ohio.

VILLAGE OF WEST MILTON

By: _____

Jill Grise

Its: Finance Director

Date: _____

Address:

701 S. Miami St.

West Milton, OH 45383

THE HUNTINGTON NATIONAL BANK

By: *Michael Mestemaker*

Vice President

Address:

525 Vine Street, 20th Floor

CN01

Cincinnati, OH 45202

Huntington

EXHIBIT A
AGREEMENT FOR DEPOSIT OF PUBLIC FUNDS - OHIO

Between Huntington National Bank and

VILLAGE OF WEST MILTON

Secure deposits at an agreed upon rate. Additional charges applicable.

OPCP Collateral Percentage 60.00%

MinsterBank

APPLICATION OF FINANCIAL INSTITUTION

FOR DEPOSIT OF PUBLIC MONEYS

Ohio Revised Code §§ 135.06, 135.08, 135.10

Date _____

To the Village Council of the Municipality of West Milton, Miami County, Ohio:

Minster Bank, an Ohio state bank, hereby applies to be a public depository of the active, interim and inactive deposits of the public moneys of said Village, the Maximum amount of such public moneys which we desire to receive and have on deposit as an active, interim and inactive deposit at any one time during the period covered by the designation is ***ALL FUNDS***, which does not exceed the limitations set forth under Chapter 135 of the Ohio Revised Code and shall be secured pursuant to the requirements of Chapter 135 of the Ohio Revised Code.

The rate of interest that we will pay shall be set at the time funds are bid.

This Application is for a period of five years from the 1st day of January, 2027 to the 31st day of December, 2031.

Our financial institution is an Ohio state bank that participated in the Ohio Pooled Collateral Program. In case we are awarded public moneys, the bank will secure all public deposits in a manner that meets the requirements of Chapter 135. The bank agrees that it will comply with all the requirements of the Ohio Revised Code, Chapter 135 and any amendments thereto.

This application is accompanied by a financial statement as required by R.C.§§ 135.06, 135.08, and 135.10.

MINSTER BANK
95 W FOURTH ST
MINSTER OH 45865-0090

Alyssa Sowers

Alyssa Sowers, Branch Manager

MinsterBank

CONTRACT FOR DEPOSIT OF VILLAGE FUNDS

WHEREAS, the Village Council of the Municipality of West Milton, Miami County, Ohio, did on the _____ day of _____, 20____, accept the proposal of Minster Bank of Minster, Ohio, effective the 1st day of January, 2027, for a period of **five years**, to receive and safely keep on deposit the active, interim or inactive funds of said Village, and to pay interest on deposits at a rate agreed upon by Bank and Village.

WHEREAS, Bank has confirmed to the Village that the total amount thus awarded under this agreement of ***ALL FUNDS*** does not exceed the limitations set forth under Chapter 135 of the Ohio Revised Code.

NOW, THEREFORE, The bank will secure all public deposits under Chapter 135, in an amount sufficient to meet the requirements of that Chapter. The Bank agrees that it will comply with all the requirements of the Ohio Revised Code, Chapter 135, and any amendments thereto.

It is agreed between the Village and the Bank that the active, interim, or inactive funds of said Village shall be deposited in and received and safely kept by the Bank, from and after the date hereof for the period of five years as follows: Payments shall be made from said funds only as directed by the orders, checks or drafts drawn or signed by the proper officer named by the Village, and as provided by law. In case of a change in the person holding the office, the official successor shall be entitled to all the powers and privileges under this contract but not until after the Village has notified Bank in writing that the new officer has been duly qualified and entered into office.

Interest shall be paid upon deposits from the time they are made, at the prevailing rate of interest per annum, for the full time said funds are on deposit, and the accrued interest shall be paid to the treasurer as provided by law.

The Village shall at all times be entitled to receive from the Bank a complete statement of the deposits and the payments therefrom.

The insolvency of the Bank, or its failure to pay upon due to presentation any order, check or draft lawfully drawn upon it, shall terminate this contact and entitle the Village to withdraw all funds with interest of the day of such failure.

IN WITNESS WHEREOF, the parties have hereunto set their names, this _____ day of _____, 20____,

MINSTER BANK
ALICIA R. HERSHBERGER
95 WEST FOURTH STREET
MINSTER OH 45865

Alyssa Sowers

Alyssa Sowers, Branch Manager

Alicia Hershberger, Chief Retail Banking Officer

MUNICIPALITY OF WEST MILTON
701 S MIAMI ST
WEST MILTON OH 45383

Jill Grise, Finance Director

AGENDA
STAFF REPORT

CM-26-70

Meeting Date	November 10, 2026
Agenda Classification	Ordinance
Discussion Dates:	9/8 – Regular Meeting 9/22 - Workshop 10/27 - Workshop
Report Title	An Ordinance to rescind CM-25-49 and create a West Milton Sidewalk Program
Budget Financial Impact	None
Planning Relationship	The Village Codified Ordinances requires sidewalks on both sides of all streets and specifies the requirements of Sidewalks under 50.09.
Attachments	Exhibit A – Modifications to § 50.09 Exhibit A – Modifications to § 50.09 - Redline

Background

Throughout 2025 the Village discussed sidewalks and efforts to implement a new program to help complete the missing connections throughout the Village. In September of 2025 they passed CM-25-49, which created a new sidewalk program with standards and financial obligations.

After not implementing the program in 2025 or in 2026, the Village had further discussions with the community in the Fall of 2026 about how a sidewalk program could be implemented that would meet the objectives of creating safer sidewalks and connections throughout the Village. The Village Manager was asked to review the existing regulations in the Codified Ordinances and to review the programs created, and to update both to create a unified effort.

The Ordinance that is presented rescinds the previous resolution that created a Sidewalk Program for connections and also modifies the existing codes under Section 50.09 of the Village Codified Ordinances to improve the existing standards.

The modifications include adding definitions, clarifying the policy and maintenance requirements, and the hazard conditions that require replacement. A redlined copy of Section 50.09 as well as a new version is attached to this report.

ORDINANCE CM-26-70

AN ORDINANCE TO RESCIND CM-25-49 IN ITS ENTIRETY AND TO UPDATE THE VILLAGE SIDEWALK PROGRAM UNDER § 50.09 SIDEWALK CONSTRUCTION AND ALTERATIONS.

WHEREAS, the Village Council of West Milton approved Resolution CM-25-49 on September 9, 2025 to create a sidewalk installation cost sharing program and now wishes to rescind CM-25-49 in its entirety; and

WHEREAS, it is agreed by the Village Council and Village Staff that the Village's sidewalks are in need of repair and maintenance and that § 50.09 Sidewalk Construction and Alternations of the Village Codified Ordinances, should be updated to reflect the needs of the Village in 2026; and

WHEREAS, Ohio Revised Code Section 729.02 authorizes the Village to require the construction or repair of sidewalks, curbs, or gutters of abutting property owners within the Village; and

WHEREAS, It is the intention of the West Milton Village Council to update Section 50.09 as noted within Exhibit A, to clarify the definitions, procedures, and standards for the Village Sidewalk Program; and

THE MUNICIPALITY OF WEST MILTON, OHIO HEREBY ORDAINS that:

SECTION I: CM-25-49 is formally rescinded in its entirety.

SECTION II: The modifications to Section 50.09 as reflected within Exhibit A, be adopted.

SECTION III: This Resolution shall take effect and be in full force upon passage.

Passed this _____ day of November, 2026.

_____
Jeremy Sodders, Mayor

ATTEST:

_____
Laura Wright
Clerk of Council

APPROVED AS TO FORM:

_____
Lenee' Brosh
Law Director

EXHIBIT A

§ 50.09 SIDEWALK CONSTRUCTION AND ALTERATIONS.

(A) Definitions

(1) "Curb" is the raised stone or concrete border separating a roadway from a sidewalk.

(2) "Crack" shall mean a fissure within a concrete sidewalk square or curb. On asphalt facilities, this fissure(s) may be referred to as alligatoring, edge cracking, or reflective cracking.

(3) "Depression" shall mean a difference in elevation within a concrete sidewalk square or curb created by a sunken area, hollow, or spalling. On asphalt sidewalks this difference in elevation may be referred to as rutting, potholes, or shoving.

(4) "Joint" shall mean a cleavage created for expansion purposes that separates two or more sidewalk squares or curbs.

(5) "Pitch" shall mean the constructed slope of a Sidewalk or Sidepath to the street (typically two (2) percent).

(6) "Sidewalk(s)" shall mean that portion of a street between the curb lines, or the lateral line of a roadway, and the adjacent property lines, intended for the use of pedestrians. For the purpose of this policy, Sidewalks may vary in width and are typically between four (4) feet to five (5) feet wide and may be constructed of concrete, asphalt, or brick pavers.

(7) "Sidepath(s)" shall have the same meaning as shared-use path and multi-use path for the purpose of this policy and shall mean a bikeway outside of the traveled way and physically separated from motorized vehicular traffic by an open space or barrier. Sidepaths may vary in width and are typically greater than five (5) feet in width and may be constructed of concrete, asphalt, or brick pavers.

(8) "Sidewalk Square" shall mean that portion of a Sidewalk or Sidepath bordered by Joints and the Sidewalk edge.

(9) "Spalling" shall mean a chipped or splintered condition of a Sidewalk Square or curb.

(10) "Temporary Repair" shall mean a repair performed on a Sidewalk, curb, or Sidewalk Square(s) that does not bring the facility up to the Village of West Milton specifications but is necessary to abate an immediate hazard.

(B) Policy

(1) Where land abuts on a street where there is paved sidewalk or abuts on a crosswalk or driveway approach, the owner of the land shall be jointly and severally responsible for causing the paved sidewalk, driveway approach or crosswalk abutting the land to be kept in good repair and free from nuisance.

(2) All sidewalk, curbs, and gutter repairs shall be made in conformance with Village of West Milton Standard Construction Drawings

(C) Maintenance

(1) A state of disrepair and/or nuisance exists when it can be reasonably determined that the condition of the public sidewalk, driveway approach or crosswalk is such as would prevent its safe use by the public.

(2) Any notice to repair, or replace sidewalk or curb to a property owner shall follow the format described in Section D – Procedure.

(3) Any repairs or replacements that are deemed necessary by the Director of Service, or designee, to curb ramps to meet current ADA regulations shall be the responsibility

of the Village of West Milton.

(4) Any sidewalk repairs, new curb, or new sidewalk construction, made in conjunction with a larger roadway improvement project shall be the responsibility of the Village of West Milton.

(D) Procedure

(1) The Service Director shall implement the program through designated zones for replacement and/or maintenance. A Zone Map is attached to this program that will be followed annually and repeated, once all zones are completed. Zone 1 will be repaired in the current year and each numbered zone thereafter will follow, funding permitting.

a. An inspection shall be performed of all sidewalks, curbs, and gutters within the Zone selected for annual maintenance work. These inspections shall look for and identify any defects listed in Section E – Hazard Conditions.

b. The listing of defects identified as a result of these inspections shall include the following elements at a minimum: date of inspection, address where defect is located, description of defect, estimated quantity of sidewalk or curb in need of replacement, estimated cost of necessary replacements.

c. When inspections are performed, the location of any identified defect shall be clearly marked in paint.

d. The Service Director shall provide a summary of any identified defect, adjoining property owner names, addresses, and estimated costs to the Finance Director.

e. The Service Director shall produce a flyer for mailing to impacted homeowners generally describing the replacement process, homeowner options for repairs, and timelines required for the replacement work to be completed.

(2) After a construction contract is awarded for repairs, the Service Director or designee shall take the following steps prior to directing the contractor to complete any repairs or replacements:

a. Upon the expiration of the time period allotted for the property owner to complete the required repair, an inspection will be performed to determine the locations where replacement work has not yet been completed and will need to be performed by the Village's contractor.

b. Upon the completion of repair or replacements, the Director of Service shall produce a report of all addresses and final construction costs for locations where the Village's contractor completed replacements. This report will be provided to the Finance Director.

(3) Upon the receipt of this inspection and cost information from the Service Director, the Finance Director shall take the following actions:

a. The drafting of a Resolution of Necessity of Village Council consideration as required by Section 729.02 of the Ohio Revised Code.

b. Upon resolution approval by Village Council, the Finance Director shall ensure the approved Resolution of Necessity and the sidewalk, curb, and gutter program flyer are provided to all impacted property owners as required in Chapter 729 of the Ohio Revised Code.

c. Upon the receipt of the final replacement report from the Service Director, the Finance Director shall prepare a summary of estimated assessments and shall transmit invoices to all impacted property owners. The Finance Director shall also be responsible for the publication of any required notices and shall be responsible for collecting any property owner objections.

d. The Finance Director shall be responsible for coordinating the resolution of objections, tracking invoice payments, and shall draft any required legislation, along

with the Law Director, to finalize the assessment of repair costs to the adjoining homeowner.

(4) Property assessments for repair or replacement, which occur in the Fall of every year for the following year, will be permitted to be paid back either over three (3) or five (5) years based on individual agreements with the Village of West Milton. If no agreement is put in place between the Village of West Milton and a property owner, the property owner will be assessed over three (3) years.

(E) Hazard Conditions

(1) A raise or depression between sections in the sidewalk, driveway approach or crosswalk in excess of one inch.

(2) The Pitch of the sidewalk is greater than one (1) inch per foot or the Pitch is in the opposite direction than provided for according to the Village of West Milton sidewalk specifications.

(3) There is a Crack greater than one-quarter (1/4) inch in width.

(4) There is a difference in height greater than one-half (1/2) inch in the elevation of adjacent sections of a sidewalk or curb separated by a Crack.

(5) There is a Depression greater than one-half (1/2) inch within a sidewalk or curb.

(6) There is Spalling over more than fifty percent (50%) of the area of a sidewalk that has not resulted in a Depression greater than one-half (1/2) inch.

(7) With asphalt sidewalk or sidepaths, excessive raveling is evident, rutting, or the existence of potholes is noted.

(8) There has been a temporary sidewalk or curb repair.

(F) No Sidewalk Square or section of curb shall be ordered or arranged to be repaired by way of Crack fillers, wedges, surface treatments or the like except as a temporary measure pending replacement. Sidewalk Squares and curbs which, upon inspection, are noted to have been temporarily repaired shall be replaced.

(G) All construction and repair of sidewalks, driveway approaches and crosswalks shall require a permit and shall be done in accordance with the general requirements of the municipality or the prepared plans and specifications applicable if the construction work is part of a larger public project.

(H) It shall be unlawful for the owner of any lot or land abutting upon any street to refuse, fail, or neglect to repair or keep in repair, the sidewalk in front of the lot or land after due notice ordering the repair of such sidewalk pursuant to the notice requirements of division (D) above.

(I) All sidewalks constructed and/or maintained within the municipality's right-of-way shall not be altered or changed by painting, covering or applying any liquids or solids, excluding colorless concrete sealers, not in compliance with the construction standards as contained in § 152.16. Painting of a sidewalk is strictly prohibited unless done by municipal employees as authorized by appropriate authority.

(Ord. CM-04-36, passed 10-12-2004)
(Ord. CM-26-70, passed 12-8-2026)

EXHIBIT A - REDLINE

§ 50.09 SIDEWALK CONSTRUCTION AND ALTERATIONS.

(A) Definitions

(1) "Curb" is the raised stone or concrete border separating a roadway from a sidewalk.

(2) "Crack" shall mean a fissure within a concrete sidewalk square or curb. On asphalt facilities, this fissure(s) may be referred to as alligatoring, edge cracking, or reflective cracking.

(3) "Depression" shall mean a difference in elevation within a concrete sidewalk square or curb created by a sunken area, hollow, or spalling. On asphalt sidewalks this difference in elevation may be referred to as rutting, potholes, or shoving.

(4) "Joint" shall mean a cleavage created for expansion purposes that separates two or more sidewalk squares or curbs.

(5) "Pitch" shall mean the constructed slope of a Sidewalk or Sidepath to the street (typically two (2) percent).

(6) "Sidewalk(s)" shall mean that portion of a street between the curb lines, or the lateral line of a roadway, and the adjacent property lines, intended for the use of pedestrians. For the purpose of this policy, Sidewalks may vary in width and are typically between four (4) feet to five (5) feet wide and may be constructed of concrete, asphalt, or brick pavers.

(7) "Sidepath(s)" shall have the same meaning as shared-use path and multi-use path for the purpose of this policy and shall mean a bikeway outside of the traveled way and physically separated from motorized vehicular traffic by an open space or barrier. Sidepaths may vary in width and are typically greater than five (5) feet in width and may be constructed of concrete, asphalt, or brick pavers.

(8) "Sidewalk Square" shall mean that portion of a Sidewalk or Sidepath bordered by Joints and the Sidewalk edge.

(9) "Spalling" shall mean a chipped or splintered condition of a Sidewalk Square or curb.

(10) "Temporary Repair" shall mean a repair performed on a Sidewalk, curb, or Sidewalk Square(s) that does not bring the facility up to the Village of West Milton specifications but is necessary to abate an immediate hazard.

(B) Policy

(1) Where land abuts on a street where there is paved sidewalk or abuts on a crosswalk or driveway approach, the owner of the land shall be jointly and severally responsible for causing the paved sidewalk, driveway approach or crosswalk abutting the land to be kept in good repair and free from nuisance.

~~(A)~~(2) All sidewalk, curbs, and gutter repairs shall be made in conformance with Village of West Milton Standard Construction Drawings

(C) Maintenance

(1) A state of disrepair and/or nuisance exists when it can be reasonably determined that the condition of the public sidewalk, driveway approach or crosswalk is such as would prevent its safe use by the public. ~~The conditions shall include:~~

(2) Any notice to repair, or replace sidewalk or curb to a property owner shall follow the format described in Section D – Procedure.

(3) Any repairs or replacements that are deemed necessary by the Director of Service, or designee, to curb ramps to meet current ADA regulations shall be the responsibility of

the Village of West Milton.

~~(B)~~(4) Any sidewalk repairs, new curb, or new sidewalk construction, made in conjunction with a larger roadway improvement project shall be the responsibility of the Village of West Milton.

(D) Procedure

(1) The Service Director shall implement the program through designated zones for replacement and/or maintenance. A Zone Map is attached to this program that will be followed annually and repeated, once all zones are completed. Zone 1 will be repaired in the current year and each numbered zone thereafter will follow, funding permitting.

a. An inspection shall be performed of all sidewalks, curbs, and gutters within the Zone selected for annual maintenance work. These inspections shall look for and identify any defects listed in Section E – Hazard Conditions.

b. The listing of defects identified as a result of these inspections shall include the following elements at a minimum: date of inspection, address where defect is located, description of defect, estimated quantity of sidewalk or curb in need of replacement, estimated cost of necessary replacements.

c. When inspections are performed, the location of any identified defect shall be clearly marked in paint.

d. The Service Director shall provide a summary of any identified defect, adjoining property owner names, addresses, and estimated costs to the Finance Director.

e. The Service Director shall produce a flyer for mailing to impacted homeowners generally describing the replacement process, homeowner options for repairs, and timelines required for the replacement work to be completed.

(2) After a construction contract is awarded for repairs, the Service Director or designee shall take the following steps prior to directing the contractor to complete any repairs or replacements:

a. Upon the expiration of the time period allotted for the property owner to complete the required repair, an inspection will be performed to determine the locations where replacement work has not yet been completed and will need to be performed by the Village's contractor.

b. Upon the completion of repair or replacements, the Director of Service shall produce a report of all addresses and final construction costs for locations where the Village's contractor completed replacements. This report will be provided to the Finance Director.

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b. Upon resolution approval by Village Council, the Finance Director shall ensure the approved Resolution of Necessity and the sidewalk, curb, and gutter program flyer are provided to all impacted property owners as required in Chapter 729 of the Ohio Revised Code.

c. Upon the receipt of the final replacement report from the Service Director, the Finance Director shall prepare a summary of estimated assessments and shall transmit invoices to all impacted property owners. The Finance Director shall also be responsible for the publication of any required notices and shall be responsible for collecting any property owner objections.

d. The Finance Director shall be responsible for coordinating the resolution of objections, tracking invoice payments, and shall draft any required legislation, along with the Law Director, to finalize the assessment of repair costs to the adjoining homeowner.

(4) Property assessments for repair or replacement, which occur in the Fall of every year for the following year, will be permitted to be paid back either over three (3) or five (5) years based on individual agreements with the Village of West Milton. If no agreement is put in place between the Village of West Milton and a property owner, the property owner will be assessed over three (3) years.

(E) Hazard Conditions

(1) A raise or depression between sections in the sidewalk, driveway approach or crosswalk in excess of one inch.

(2) The Pitch of the sidewalk is greater than one (1) inch per foot or the Pitch is in the opposite direction than provided for according to the Village of West Milton sidewalk specifications.

(3) There is a Crack greater than one-quarter (1/4) inch in width.

(4) There is a difference in height greater than one-half (1/2) inch in the elevation of adjacent sections of a sidewalk or curb separated by a Crack.

(5) There is a Depression greater than one-half (1/2) inch within a sidewalk or curb.

(6) There is Spalling over more than fifty percent (50%) of the area of a sidewalk that has not resulted in a Depression greater than one-half (1/2) inch.

(7) With asphalt sidewalk or sidepaths, excessive raveling is evident, rutting, or the existence of potholes is noted.

~~(1)~~(8) There has been a temporary sidewalk or curb repair.

~~(2) Loose, chipped, cracked, broken or deteriorated portions of the concrete surface of the sidewalk, driveway approach or crosswalk that provides an unstable walking area conducive to tripping.~~

~~(3) Areas of sidewalk, driveway approach or crosswalk that have been caused to sink or tilt from its normal position due to undermining or sinking of subsurface that would provide unsafe walking conditions.~~

~~(4) Areas of sidewalk, driveway approach or crosswalk that have become broken, raised or tilted by roots of trees to such extent that the public safety would be compromised.~~

~~(C) When the Municipal Manager finds that such sidewalk, driveway approach or crosswalk is in a state of disrepair or is not free from nuisance, he or she shall notify the owner of the abutting property, in writing, to have the necessary construction, reconstruction or repairs made. This notice shall be served on the owner or his agent, personally or by registered mail sent to the last known address of the owner and by leaving a copy of the notice with the occupant of the premises if occupied or left in a conspicuous place on the premises if there is an unoccupied structure. For purposes of such service, any person charged with the collection of rents or payment of taxes on the property or having general control of it in any way shall be considered the agent of the owner.~~

~~(D) The notice provided for above shall identify the property and give the location of the sidewalk, driveway approach or crosswalk, which shall be marked for identification purposes, and the period of time allowed the property owner to have the work done. The time shall be reasonable but shall not be less than 30 days for construction and not less than five days for repairs.~~

~~(E) In case of emergency, the Municipal Manager is authorized to have temporary repairs made, or to barricade and caution mark the area as necessary to provide for the public safety. The reasonable cost of emergency repair and protection shall be charged against the abutting property and shall be collected as provided for in division~~
~~(G) below.~~

~~(F) Upon completion by the Municipality of any sidewalk, driveway approach or crosswalk repair, construction or reconstruction as provided for within this section, the owner of the abutting property, or his or her agent shall be billed for the reasonable cost and expense of the work whether provided by private contractor or municipal personnel. The bill shall include:~~

~~(1) All labor and materials required for the construction and repair costs; and~~

~~(2) A charge for administrative costs of $10 or 10% of the construction costs, whichever is greater, not to exceed $25 for all bills to be applied to the outstanding balance of any bill not paid by the due date.~~

~~(G)~~(F) ~~Bills issued under the provisions of division (F) above shall be payable within 30 days from the date of the bill. Bills not paid within 30 days shall be certified to the Miami County Auditor to be an assessment against the abutting property.~~

~~(H) A property owner may protest any notice for non-emergency repairs or construction or reconstruction to the Board of Adjustment by filing written notice of an appeal within three working days of its receipt and prior to the time set for compliance. The Board shall hear the protest as soon as practicable without charge and without requiring public notice to be given. The Board may then affirm, modify or overturn the order by the Municipal Manager and waive any or all charges billed the property owner.~~

(G) No Sidewalk Square or section of curb shall be ordered or arranged to be repaired by way of Crack fillers, wedges, surface treatments or the like except as a temporary measure pending replacement. Sidewalk Squares and curbs which, upon inspection, are noted to have been temporarily repaired shall be replaced.

~~(I)~~(H) All construction and repair of sidewalks, driveway approaches and crosswalks shall require a permit and shall be done in accordance with the general requirements of the municipality or the prepared plans and specifications applicable if the construction work is part of a larger public project.

~~(J)~~(I) It shall be unlawful for the owner of any lot or land abutting upon any street to refuse, fail, or neglect to repair or keep in repair, the sidewalk in front of the lot or land after due notice ordering the repair of such sidewalk pursuant to the notice requirements of division (D) above.

~~(K)~~(J) All sidewalks constructed and/or maintained within the municipality's right-of-way shall not be altered or changed by painting, covering or applying any liquids or solids, excluding colorless concrete sealers, not in compliance with the construction standards as contained in § 152.16. Painting of a sidewalk is strictly prohibited unless done by municipal employees as authorized by appropriate authority.

(Ord. CM-04-36, passed 10-12-2004)
(Ord. CM-26-70, passed 12-8-2026)

AGENDA
STAFF REPORT

CM-26-71

Meeting Date	November 10, 2026
Agenda Classification	Ordinance
Discussion Dates:	10/27 - Workshop
Report Title	An Ordinance amending Title XI: Business Regulations within the Village of West Milton Codified Ordinances to clarify language and create a Contractor Registration Program.
Budget Financial Impact	None
Planning Relationship	The Village has an interest in ensuring that contractors that do work with in the Village are bonded, insured, and provide information on
Attachments	Exhibit A – Modifications to Title XI: Business Regulations Exhibit A – Modifications to Title XI: Business Regulations - Redline

Background

As part of the continued effort to centralize permits, processes, and fees into easier to follow concepts, I am bringing forward a Contractor Registration Program, which would require a single permit annually for contractors who engage in specific activities within West Milton. This program is similar to programs in Tipp City, Troy, Piqua, Union, and most other communities within the Miami Valley.

Currently, the Village has a requirement for permits to be applied for when work is completed within the right-of-way, but other contractors are not required to be licensed. This regulation would create a single annual license for contractors who fall under the following categories:

1. Tree surgery, tree removal, or tree forestry
2. Masonry work, brick laying
3. Roofing
4. Paving
5. Fencing
6. Concrete Work

AGENDA
STAFF REPORT

CM-26-72

Meeting Date	November 10, 2026
Agenda Classification	Resolution
Discussion Dates:	Village Workshop – 10/27
Report Title	A **Resolution** appointing members to the West Milton Community Improvement Corporation .
Budget Financial Impact	There are no expenditures with this resolution.
Planning Relationship	N/A
Attachments	None

Background

The West Milton Community Improvement Corporation (WMCIC) was created under CM-26-59 and included language for membership of its Board. The membership includes the Village Manager, as the Permanent Chair, the Village Finance Director, as Treasurer, and the Mayor as Vice-Chair. The Board is required to have two additional members, both of which are appointed.

The two positions include one position for a Councilmember to be appointed by the Mayor. After discussions with Mayor Sodders, it is his wish to see Councilman Levi Todd appointed to the Board.

The second position requires a resident of the Village to be appointed. This position should have interest or knowledge in business in the community and be willing to come to meetings as necessary. At this point in time, there isn't a selected candidate, but we are discussing this position with multiple people at this time.

The Board meets once a year, at a minimum, or whenever it is necessary to serve its purpose. In 2027 it will likely meet multiple times to set up the structure, bank accounts, non-profit, and other details necessary to create the legal entity of the WMCIC.

RESOLUTION CM-26-72

A RESOLUTION APPOINTING MEMBERS OF THE BOARD OF TRUSTEES OF THE WEST MILTON COMMUNITY IMPROVEMENT CORPORATION

WHEREAS, on October 13, 2026, by its Resolution CM-26-59, the Council of the Village of West Milton, Ohio (the "Village") approved the creation of the West Milton Community Improvement Corporation ("WMCIC"); and

WHEREAS, this Council created a Board of Directors for the WMCIC that included permanent members of the Board, including the Village Manager, Director of Finance, and Mayor, but required two additional members to be appointed; and

WHEREAS, one member is required to be a Village Councilmember, who is appointed by the Mayor, and Mayor Sodders wishes to appoint Levi Todd as that member; and

WHEREAS, one member is required to be a resident of the Village, who is recommended by the Village Manager, and appointed by the Mayor and Village Council. It is the recommendation of the Village Manager and agreed to by the Mayor to appoint XXXXXX; and

NOW, THEREFORE, Be It Resolved by the Council of the Municipality of West Milton, Ohio that:

SECTION I. Appointment of a Councilmember for the term of their office. As provided in CM-26-59 the Mayor has appointed Councilman Levi Todd to serve as a Council representative member of the West Milton Community Improvement Corporation (WMCIC) for a term that ends when his term in office ends.

SECTION II. Appointment of a Citizen Member for a Term Ending December 31, 2029. As provided in CM-26-59 this Council hereby appoints XXXXX to serve as a citizen representative member of the West Milton Community Improvement Corporation (WMCIC) for a term that begins on January 1, 2027 and ends on December 31, 2029.

SECTION IV. Open Meetings. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Resolution were taken in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law including R.C. Section 121.22.

SECTION V. This Resolution shall be effective from and after the earliest time provided by law.

Passed this _____ day of November, 2026

_____
Jeremy Sodders, Mayor

ATTEST:

_____
Laura Wright
Clerk of Council

APPROVED AS TO FORM:

_____
Lenee' M. Brosh
Director of Law

AGENDA
STAFF REPORT

CM-26-73

Meeting Date	November 10, 2026
Agenda Classification	Resolution
Discussion Dates:	Village Workshop – 10/27
Report Title	An Ordinance to Appropriate Funds Necessary for the various Departments and Offices of the Village of West Milton, Ohio for the Year 2027
Budget Financial Impact	This is the annual budget Ordinance and covers all anticipated appropriations for the year 2027.
Planning Relationship	The annual budget helps guide the Village's planning efforts by funding specific projects and efforts.
Attachments	2027 Budget Book

Background

The Village passes a Budget Ordinance annually in December. This budget includes all the appropriations anticipated for 2027 in each designated fund of the Village. The Village followed the same budget process as we have done for many years, which includes Department meetings, Budget Committee meetings, and now public Village Council meetings to discuss this budget.

The budget includes the General Fund ($3,527,475), Special Revenue Funds, ($675,000) Capital Improvement Funds ($23,500), and Enterprise Funds ($6,634,221) for a total of $10,860,196 in expenditures.

You will also see attached to this resolution and Staff Report a new document that we will be publishing with our budget annually, the Budget Book. The concept of the Budget Book is to make the Village's finances more accessible to the general public. By explaining what we have done, what we plan to do, and how we do it, we are hopeful that people will have more context when decisions are made by the Village.

We intend to develop the budget book concept further in coming years with more information on Village departments and capital improvement projects. We are excited to share this document with the 2027 budget and hope it provides more clarity to the budget process.

ORDINANCE CM-26-73

AN ORDINANCE TO APPROPRIATE FUNDS NECESSARY FOR THE VARIOUS DEPARTMENTS AND OFFICES OF THE VILLAGE OF WEST MILTON, OHIO FOR THE YEAR 2027

NOW THEREFORE, BE it ordained by the Council of the Village of West Milton, Ohio that:

SECTION I: To provide for the current expenses and other expenditures of the Village of West Milton during the fiscal year beginning January 1, 2027 and ending December 31, 2027 the following sums are hereby set aside and appropriated as follows:

Fund #			2027 Appropriations
101	**General Fund**		
	Personal Services for:		
	General Government	416,375	
	Transportation	32,600	
	Security of Persons and Property	1,333,750	
	Total Personal Services		1,782,725
	Transfers To: Fire Truck Capt'l Improvement		236,000
	Total Other Expenditures		1,508,750
	Total General Fund		**3,527,475**
	Special Revenue Funds		
201	Street Levy		237,000
203	Street Construction & Maintenance		
	Total Personal Services		193,600
	Total Other Expenditures		209,900
	Total Street Construction & Maintenance		403,500
204	State Highway		29,000
213	Enforcement & Education		3,500
214	Drug Law Enforcement		2,000
	Total Special Revenue Funds		**675,000**
	Capital Improvement Funds		
445	Fire Capital Improvement		23,500
	Total Capital Improvement Funds		**23,500**
	Enterprise Funds		
401	Water Capital Improvement		1,359,400
420	Sewer Capital Improvement		2,468,021
501	Refuse Fund		
	Total Personal Services		242,650
	Total Other Expenditures		438,700
	Total Refuse Fund		681,350

601	Water Fund	
	Total Personal Services	556,500
	Total Other Expenditures	716,600
	Total Water Fund	1,273,100
620	Sewer Fund	
	Total Personal Services	541,850
	Total Other Expenditures	310,500
	Total Sewer Fund	852,350
	Total Enterprise Funds	**6,634,221**
	Total Appropriations of All Funds	**10,860,196**
	Summary:	
	Total Personal Services	3,317,325
	Total Other Expenditures	7,306,871
	Total Transfers	236,000
	Grand Total	**10,860,196**

SECTION II: The Director of Finance is hereby authorized to draw warrants on the Village treasury for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore approved by the board or officers authorized by law to approve the same, or an ordinance or resolution of Council to make the expenditure, provided that no warrant shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance.

SECTION III: This Ordinance shall take effect from and after the earliest date permitted by law.

Passed this _____ day of _____ 2026

_____
Jeremy Sodders, Mayor

ATTEST:

_____
Laura J. Wright, Clerk of Council

APPROVED TO AS FORM:

_____
Lenee' Brosh, Law Director

Village of West Milton, Ohio

2027 Annual Operating Budget

&

Capital Improvement Program

Fiscal Year January 1—December 31, 2027

2027 Operating Budget & Capital Improvement Program

Village of West Milton, Ohio

Adopted by Ordinance CM-26-73

Fiscal Year: January 1 - December 31, 2027

Jeremy Sodders	Mayor
Sarah Gregory	Vice-Mayor
Kasey Metz	Council Chairperson
Levi Todd	Councilmember
Scott Fogle	Councilmember
Jennifer Richardson	Councilmember
Fredric Francis	Councilmember
Kyle Hinkelman	Village Manager
Jill Grise	Finance Director

701 S. Miami Street | West Milton, Ohio 45383
Phone: 937.698.1500
www.westmiltonohio.gov

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December 8, 2026
West Milton Village Council
Village of West Milton
West Milton, OH 45383

Honorable Mayor Sodders and Members of Village Council,

In accordance with Section 5.05 of the West Milton Municipal Charter, I am respectfully submitting the Annual Operating Budget for Fiscal Year (FY) 2027. The Capital Improvement Program (CIP) for Fiscal Year 2027 is also included at the end of this document.

This budget book format is new for the Village, but with the support of Finance Director, Jill Grise, we have developed this document to help make our annual budget more approachable to the general public. As part of the Budget Process, which is detailed on future pages of this document, we work with our Department Heads and with the Village Budget Commission to provide a budget that meets the needs of the community in a financially conservative manner.

Accomplishments, Context and Highlights

Our budget is based on the success of our community in the past year, along with the environment in the region, state, and country, which impacts our revenues and expenditures. As we work to create a budget, all of these factors must be considered, as known challenges must be worked through or around, and flexibility must be given to ensure that the Village is able to weather financial storms.

Miami County's population is estimated to grow 5% or more in the coming years, one of the few counties in Ohio that is seeing consistent growth. This growth is due to the positive tax climate, lower cost of development, and great school systems. Western Miami County, including West Milton, is helping lead that growth. With 120+ permits for new homes issued since 2021, it is estimated that the Village has added at least 276 people, a 5.9% increase. Residential sales continue to be positive, and there is substantial demand for housing in the community.

West Milton has always had, and continues to have, challenges with office, industrial, and commercial development in the community. Throughout Miami County there has been continued growth and development in these markets, but West Milton has not seen similar growth. Some of this lack of investment comes from the lack of effort to create, develop, and market available property for development in the community; but generally, there is less interest in areas that are not directly on Interstate 75.

The heavy reliance on residential development and the lack of commercial and industrial development has created a challenging financial situation, where growth is necessary to help balance the substantial increases across the market to goods and contracted services, without having to unreasonably raise service rates.

In October the Village reinstated the West Milton Community Improvement Corporation (WMCIC) to begin acting as the economic development arm of the Village. The WMCIC will be more active in purchasing, transferring, and holding land for potential development in the coming years.

The Village adopted a Strategic Plan for the first time in 2026, which includes specific projects for development on Village property and throughout the community. The Village also adopted a Comprehensive Plan in December 2026, after four years of effort. This plan incorporates focus areas of land use, housing, economic development, sustainability, parks and open space, transportation, and utilities.

The Stillwater Crossings development continues to draw interest to the community, with available commercial lots. This project has not been completed as quickly as the Village desires, but continued work with the developer to bring users to the site will continue into 2027 and it is likely the Village will see investment in the commercial and assisted living components of the development next year.

Available development lots in and around the downtown are not currently being marketed, but in 2027 the Village will begin to be more aggressive in its economic development efforts, including utilizing the WMCIC to purchase and prepare lots for development. Although the 2027 budget does not reflect this potential growth, it is anticipated that there will be new opportunities and investment coming into the Village in 2027.

2027 Operating Budget

The Village has been very conservative in its annual budgeting, and the 2027 budget again reflects those values. The Village has managed personnel costs by staying competitive with wages and benefits but also has created a culture where there is very low staff turnover. The overall 2027 budget incorporates a 3% Cost of Living Increase, which is below the Social Security COLA, but in line with the CPI and other pertinent metrics. The Budget also reflects one new employee, a Code Enforcement Officer, to be hired in the Spring.

The Budget generally is challenged to cover the costs of the capital projects anticipated with cash on hand, and forecasts additional debt service necessary to achieve the scheduled projects. There are multiple large-scale projects that are being funded in 2027, which are necessary, but not financially able to be covered.

The biggest concern with the 2027 budget is the known challenges with revenue sources that the State continues to create. Over the creation of this budget, the reduction in the gas tax for three months has impacted the 2026 Village budget. The potential removal of property taxes also puts negative pressure on the budget in multiple ways. The State has said they will reimburse the loss in the gas tax, and support municipalities if property taxes are removed, but It is important for the Village to prepare for the potential increases in rates, and reduction in services that would be necessary if they did not.

Revenue

Income tax is the Village's largest revenue source. It is projected to comprise 33% of the Village's overall operating revenue and over 73% of General Fund revenue. The General Fund is the Village's primary operating fund which provides financial support for the vast majority of the Village's day-to-day activities and services. The 2027 Operating budget estimates income tax collections into the General Fund will increase 5.5% as compared to 2026 collections.

Property tax collections comprise the Village's second largest General Fund revenue source at 10.8%. The 2027 property tax revenue in the General Fund is expected to increase from 2026 collections due to County reappraisals in 2025 and the full millage rate of 3.4 being charged.

Interest rates have been higher than experienced in the last decade, so the Village's interest income has risen significantly. With inflation leveling out and the job market weakening, the Federal Reserve has begun to reduce the federal funds rate, which is anticipated to have an impact on the interest collected by the Village. The interest income revenue projection for 2027 continues to be conservative. The Village's other sources, including the local government fund, fines and forfeitures, and fees are expected to either be flat or have only slight increases.

Expenditures

The 2027 Operating Budget reflects expenditures to continue the quality level of service provided to the community. The Budget includes investments in personnel, operations, and multiple capital improvements that are detailed throughout this budget book.

Fund Balance

Fund Balance is the difference between revenues and expenditures in a fund. The Village does not have an adopted fund balance policy for the General Fund but is looking to implement one in 2027. Maintaining a designated minimum fund balance in the General Fund is important to providing financial stability in the event of an emergency or the loss or reduction of a major revenue source.

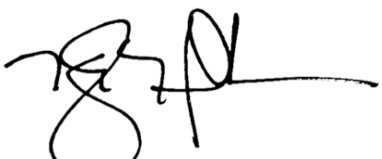
Closing

The development of the Budget and CIP involves extensive effort and consideration throughout the Village. I would like to especially thank Jill Grise, our Finance Director, for working with me to create this new concept. Her work in this effort was indispensable. I would also like the Department Directors, including Ben Herron, Service Director; Chief Doyle Wright, Police Chief; and Chief David Jay, Fire Chief for all of their work getting the budget prepared. It takes the entire Village to get this budget prepared, and I am very proud of our willingness to change some processes up this year.

The process starts with the projection of revenue by our Finance Director, identification of funding and operational needs by the Village departments, review of existing plans and priorities by myself, review by the Village Council Budget Committee and finally adoption by the full Village Council.

The budget process in 2027 looks very familiar but is different in many ways. Our staff continue to face challenges providing cost-efficient and effective services, and we will continue to find ways make each taxpayer dollar go further to help create the community that we want to live in.

Sincerely,



Kyle A. Hinkelman, AICP, Village Manager

Strategic Planning & Goals

The Village of West Milton completed an internal and external review of goals and priorities in 2026, which led to the adoption of its first ever Strategic Plan. The Strategic Plan reiterates the vision of the community and adopts four specific values that are considered when making decisions and prioritizing investment.



TRADITION

The Village of West Milton will always keep the nostalgic pride that our community has for our buildings, our events, and our small-town feel.



ACCOUNTABILITY

The Village of West Milton will be transparent and openly communicate with its residents and businesses.



LEGACY

The Village of West Milton will make decisions that support the next generation of Miltonians through innovation, sustainability, and collaboration.



JOY

The Village of West Milton will create places within our community that allow social gathering, recreation, and a unique sense of place.

Under Goals and Benchmarks for the Strategic Plan there are three financial goals that include:

1. Expand the Tax Base
2. Balance Budget / Reduce Debt Obligations
3. Make the Village Finances more Accessible

Benchmarks under those goals include continued efforts to incentivize new development in the community, ensure an open budget process, have a debt payoff plan, and create a budget book – which is what this document is doing.



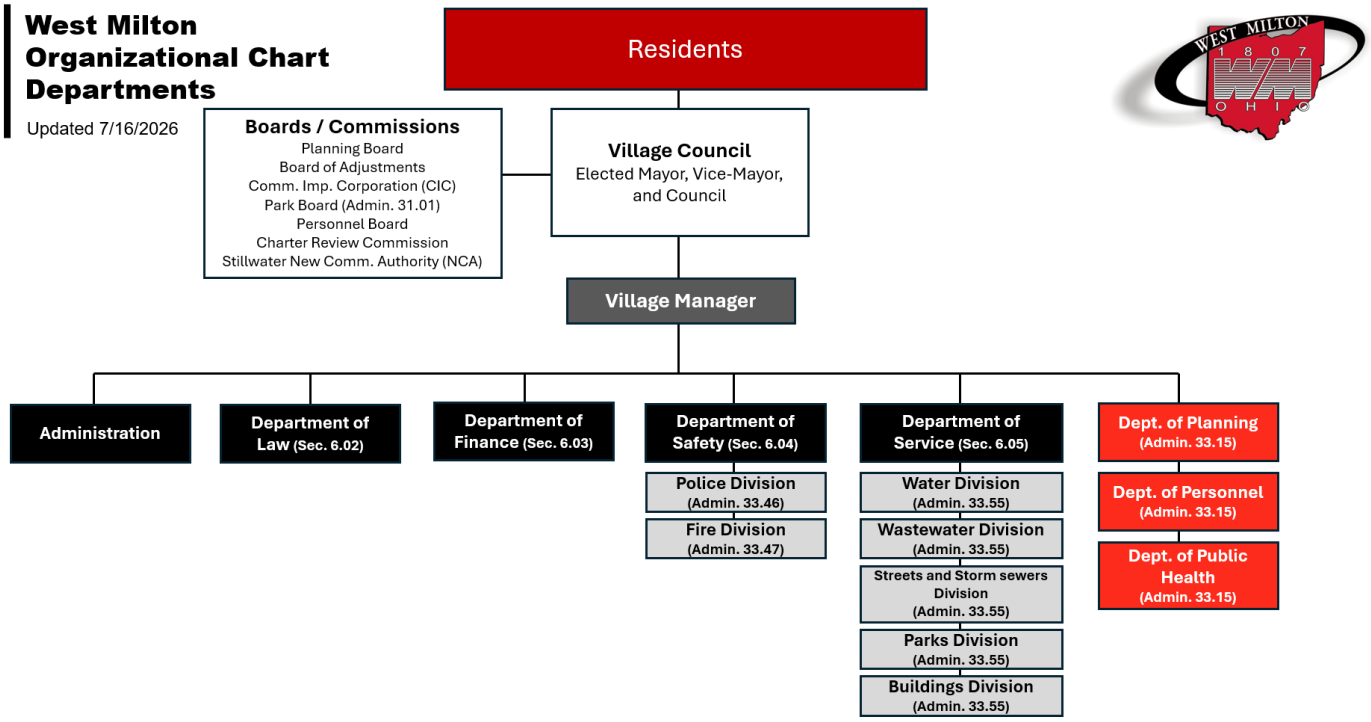
Adopted December 2026

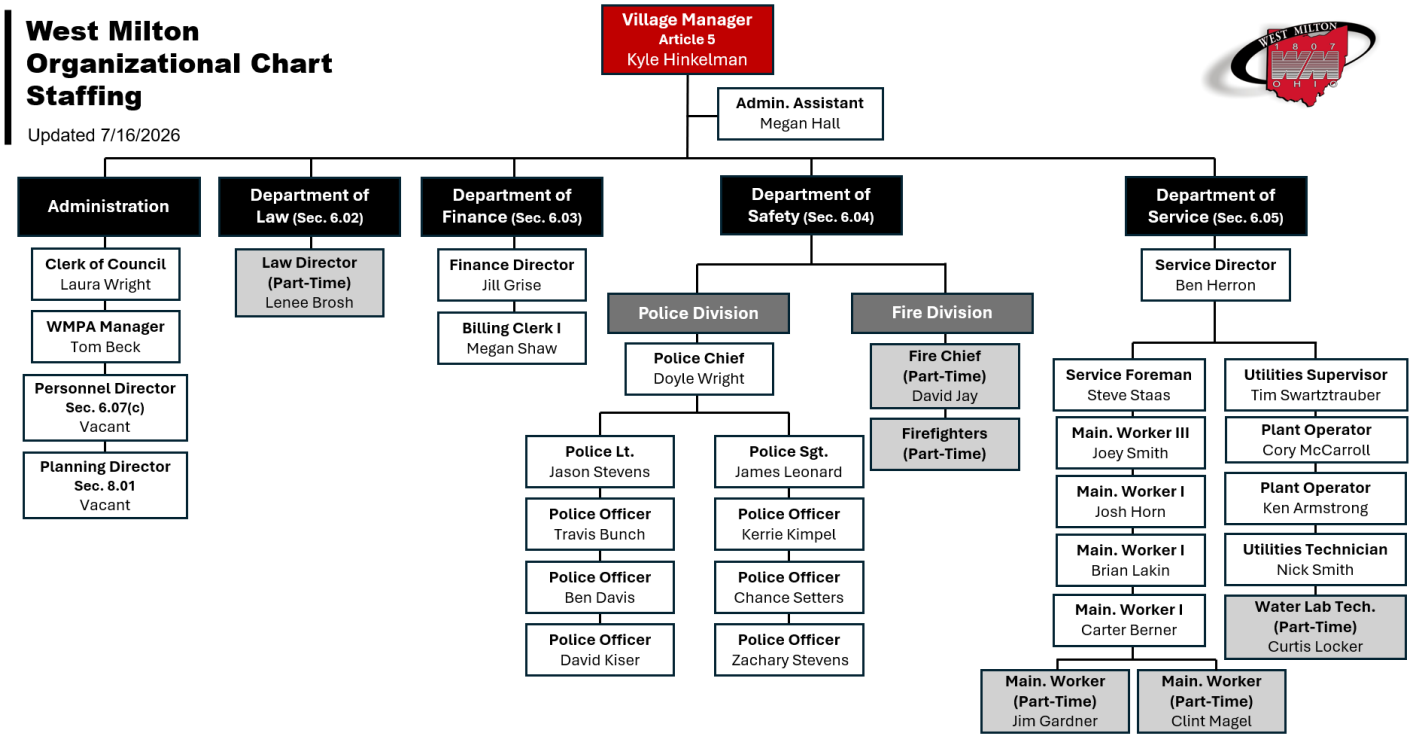
The Village has been going through a Comprehensive Plan process since 2022, that has solicited public feedback through surveys, public open houses, and direct discussions. The Plan West Milton Comprehensive Plan process will conclude this December as we adopt this budget.

The Comprehensive Plan responses are clear that the residents of the community prioritize investment into public amenities such as parks and open spaces but are concerned about the long-term costs of those investments. This can be seen through the strong support for creating updated streetscapes and new bikeways or trails in the community but also having a desire to see reduced spending overall.

The Village now has a Strategic Plan and Comprehensive Plan that will be used as a framework and guidepost for all future decisions and investments.

Organizational Chart





Budgeting and Financial Planning Process

Financial Planning Elements

The major elements of the budgeting and financial planning process for the Village of West Milton are:

1. Three-Year Financial Projections – Updated annually and presented to and reviewed by the West Milton Village Council, this plan projects the General Funds' financial performance, estimates funding needs and identifies funding sources. Assists in accomplishing long-term goals of the Village by estimating the costs and funding for projects and programs.

2. Three-Year Capital Plan – The Village prepares a three-year capital plan updated annually and presented to and reviewed by the West Milton Village Council. The plan prioritizes all anticipated capital projects and determines availability of funding.

3. Annual Operating and Capital Budgets – These items represent the annual financial plan of the City and its departments.

Conservative Projections

1. Revenue Projections – Revenues are projected conservatively, but realistically, taking into consideration: past experience, the volatility and predictability of the revenues source, inflation and other economic conditions, and the cost of providing the service.

2. Expenditure Projections – Expenditures are projected considering scenarios where full funding is required. This is not necessarily worst-case scenarios, but generally expenditures are projected to be worse than they likely will be at the end of the year.

Financial Projections

A three-year financial projection is updated on an annual basis. The plan includes all funds of the Village. The purpose of this plan is to:

1. Identify major policy issues for Council's consideration prior to the preparation of the annual budget;

2. Establish capital project priorities and make advance preparation for the funding of projections within the five-year horizon;

3. Make conservative financial projections for all major operating funds and all capital improvements to provide assurance that adequate funding exists for proposed projects and services;
4. Identify financial trends in advance or in the early stages so that timely corrective action can be taken, if needed; and

5. Communicate the Village's plans to the public and provide an opportunity for the public to offer input.

Three-Year Capital Plan

The Village financially plans for the maintenance and replacement of infrastructure and capital equipment. The three-year capital plan provides a guide for investment in infrastructure and capital equipment.

Funding Sources
Currently, a Street Levy of 3.00 mills supports street construction and maintenance, such as general construction, reconstruction, resurfacing, and repair and operation of streets, including storm sewers.

Certain improvements, such as sanitary and storm sewer and parks improvement projects, may be funded from a specific source, such as water and sewer surcharge, applied to a specific fund for that purpose.

Annual Operation and Capital Budget

Scope – The operating and capital budgets are the primary components of the Village's annual financial plan. All funds are subject to appropriation by Council.

Balanced Budget – In accordance with Ohio Revised Code, the budget is "balanced" for each fund. The proposed cash resources of each fund (beginning of year unencumbered fund balances plus estimated receipts) will be equal to or exceed appropriations.

Budget Process – The policy of the Village is to have the annual operating and capital budgets approved by Village Council prior to January 1 of each year. The Village follows procedures prescribed by the Municipal Charter and the Ohio Revised Code in establishing its budgets as follows:

- *Tax Budget* - The Village prepares and the Village Council approves a Tax Budget for the Miami County Budget Commission annually before July 15th. This budget is used by the County Budget Commission to set property tax rates and allocate local government fund monies. Once approved, the County Budget Commission will use the Tax Budget to create an Official Certificate of Estimated Resources and a summary of Amounts and Rates as approved by the County Budget Commission.
- The Village is required by the County Budget Commission to pass a motion formally accepting the amounts and rates by October 1.
- An annual appropriation ordinance is required to be approved by Council. To prepare such ordinance, the Village Manager receives from each office or department for which appropriations are made a proposed budget for the next year. The annual appropriation ordinance is submitted to Council in time for a 1st reading at the November regular meeting, and passage at the regular meeting in December.
- On or about January 1 of each year, the Village submits to the County Budget Commission a report of estimated revenue and actual unencumbered cash balances by fund. The County Budget Commission will then issue an Official Certificate of Estimated Resources.

- Unencumbered appropriations lapse at year-end. All unexpended balances of appropriations not encumbered for future needs revert to the respective funds from which they were appropriated and shall then be subject to future appropriations.
- All funds of the Village have annual budgets legally adopted by Council. The exception is that when the Village receives federal or state grant funds to aid in paying the cost of any program, activity, or function of the Village, the amount received is deemed appropriated for such purpose. (ORC 5705.42)
- Village Council generally utilizes one mechanism for amending the budget after adoption, which is to adopt by Ordinance additional appropriations. The passage of an additional appropriation Ordinance requires two hearings.

Legal Level of Control (ORC 5705.38(C)) - The legal level of control is the level of detail as approved by Council in the appropriation ordinance. The legal level of control for the Village is based on fund, personal services, transfers, and other expenditures. Personal services are further categorized by department, which refers to the service function provided (i.e. Transportation, Security of Persons & Property, etc.).

Budget Modifications/Supplemental Appropriations – Amendments to authorized appropriations at the legal level of control may be made from time to time as changing circumstances dictate. These are recommended to Council by the Finance Director along with the rationale supporting the request(s). Such budget amendments must be approved by ordinance of Council.

Capital Budget – An annual capital plan is prepared and reviewed by Council as a part of the annual budget process. The plan is included in the annual appropriations ordinance approved by Council. Additional appropriation ordinances may be submitted throughout the year as projects are bid. A recommended funding source and resource availability shall be presented to Council for each project. The operating costs associated with the maintenance and operation of a proposed capital item are estimated and included in the operating budget. The capital budget encompasses the following funds:

Fund	Fund #
1. General Fund	101
2. Street Levy Fund	201
3. Street Construction & Maint. Fund	203
4. Water Capital Improvement Fund	401
5. Sewer Capital Improvement Fund	420
6. WWTP Replacement Fund	423
7. Fire Truck Capital Improvement Fund	445
8. Refuse Fund	501

2027 Budget Schedule

BUDGET SCHEDULE	DATE	PURPOSE
Phase 1 – Department Meeting	7/22/26	Review budget timeline and expectations
Phase 2 – Proposed Budgets	8/19/26	Proposed departmental budgets due to Finance
Phase 3 - Department Meeting	9/9/26	Review '27 budget draft & possible '26 budget amendments
Phase 4 – Budget Committee Mtg #1	9/22/26	Review '27 budget and proposed 2026 budget amendments with Budget Committee
Phase 5 - Budget Committee Mtg #2	10/13/26	Review '27 budget draft (includes changes from prior mtg) & '26 budget amendments
Phase 6 – Council Workshop	10/27/26	Review '27 budget draft & '26 budget amendments with Council
Phase 7 – Council Meeting	11/10/26	1st read of '27 budget
Phase 8 – Council Workshop	11/24/26	Review '26 budget amendments *(if necessary)*
Phase 9 – Council Meeting	12/8/26	2nd read of '27 appropriations, passage of emergency '26 budget amendments

Section 1

Summaries & Fund Activity

Overview Summary

The financial activity of the Village is accounted for in accounting entities called funds. The Village has several funds that have been classified in accordance with standards established by the Governmental Accounting Standards Board (GASB). The purpose of this consolidated financial presentation is to more clearly show the cost of operations and the revenues that fund those operations.

The Village uses the following funds:

- General Fund
- Cemetery Fund
- Street Levy Fund
- Street Construction & Maint. Fund
- State Highway Fund
- Enforcement & Education Fund
- Drug Law Enforcement Fund
- Fire Capital Improvement Fund
- Refuse Fund
- Water Capital Improvement Fund
- Water Fund
- Sewer Capital Improvement Fund
- Sewer Fund
- WWTP Replacement Fund

The funds are further segregated into four categories: general, special revenue, capital projects, and enterprise. The complete breakdown of how funds are categorized can also been seen graphically in the comprehensive listing of funds in this section.

General- The only fund in the general operations category is the General Fund, the Village's primary operating fund. Revenue into the General Fund is unrestricted and can be utilized for any activity deemed appropriate by Council. The General Fund can also subsidize other funds that don't have the necessary revenue to account for their expenditure. The 2027 Budget includes a transfer from the General Fund to the Fire Capital Improvement fund in the amount of $236,000 for debt payments and saving for future capital items.

Special Revenues – 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 resources are derived from specific taxes, grants, or other restricted resources. The use and limitation of these funds is specified by Village ordinance or federal or state statutes.

Capital Projects – 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 (except those financed through enterprise or trust funds).

Enterprise – The enterprise operations category consists of funds which 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.

Comprehensive List of Funds

Funds			
General Fund	**Special Revenue** (Restricted)	**Capital Projects**	**Enterprise**
101 – General Fund	200 - Cemetery Fund	445 - Fire Capl Fund	401 - Water Cap Fund
	201 - Street Levy Fund		420 - Sewer Cap Fund
	203 - Street Constr. & Maint. Fund		423 - WWTP Replace. Fund
	204 - State Highway Fund		501 - Refuse Fund
	213 - Enforce. & Education Fund		601 - Water Fund
	214 - Drug Law Enforce Fund		620 - Sewer Fund

Fund / Department Relationship Matrix

	General Fund	Special Revenue Funds						Enterprise Funds					
		Cemetery	Street Levy	Street Constr. & Maint.	State Highway	Enforc. & Education	Drug Law Enforcement	Water Cap	Sewer Cap	WWTP Replacement	Refuse	Water	Sewer
Legislative	X												
Administration	X			X							X	X	X
Personnel	X			X							X	X	X
Finance	X			X							X	X	X
Law	X												
Police	X					X	X						X
Fire	X												
Service	X		X	X	X								
Street Maintenance	X		X	X									
Utility	X							X	X	X	X	X	X
Building & Grounds	X	X	X	X	X			X	X	X	X	X	X
Fleet Management	X		X	X				X	X		X	X	X
Parks and Recreation	X												
Planning & Zoning	X												

Revenue Summary

Revenue Projections for 2027

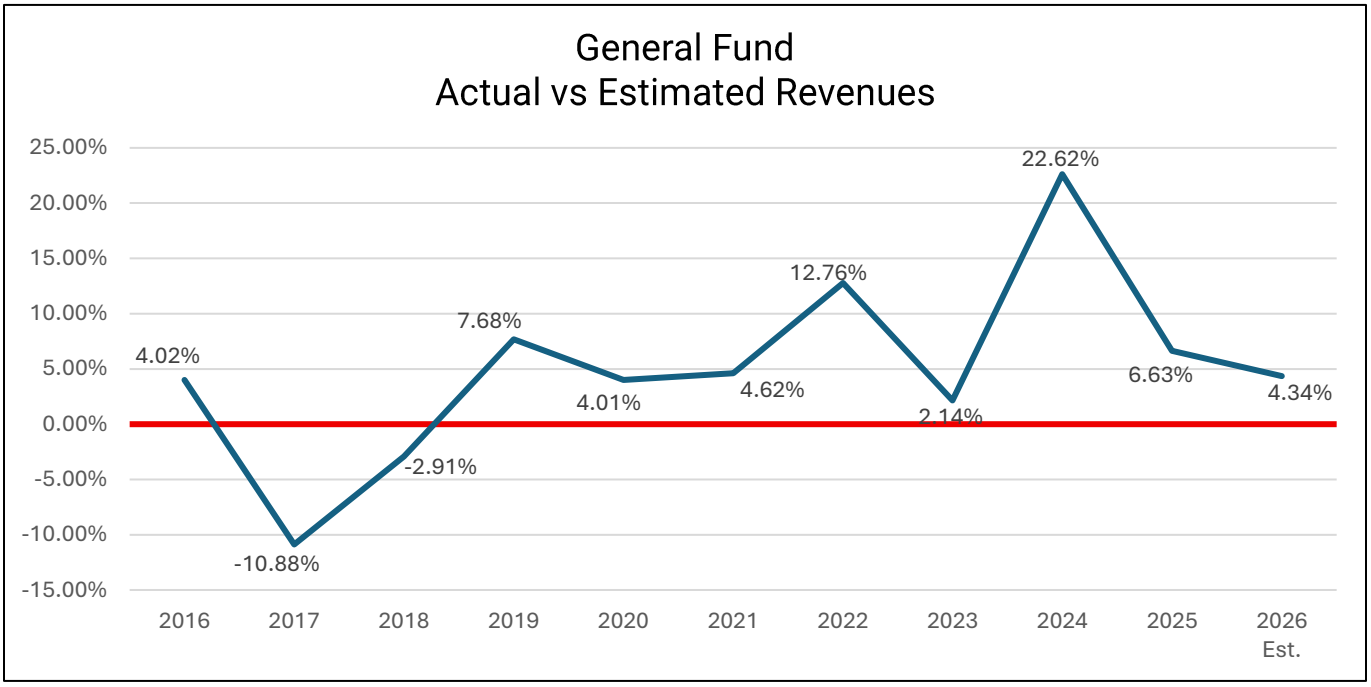
Projecting revenues is an important element in the preparation of an operating budget. The Village's annual budget calendar provides for the projection of revenues to be completed prior to receiving budget requests from the Village's various departments. Revenue projections and their level of growth should be used to evaluate the level of growth allowed for operating expenditures.

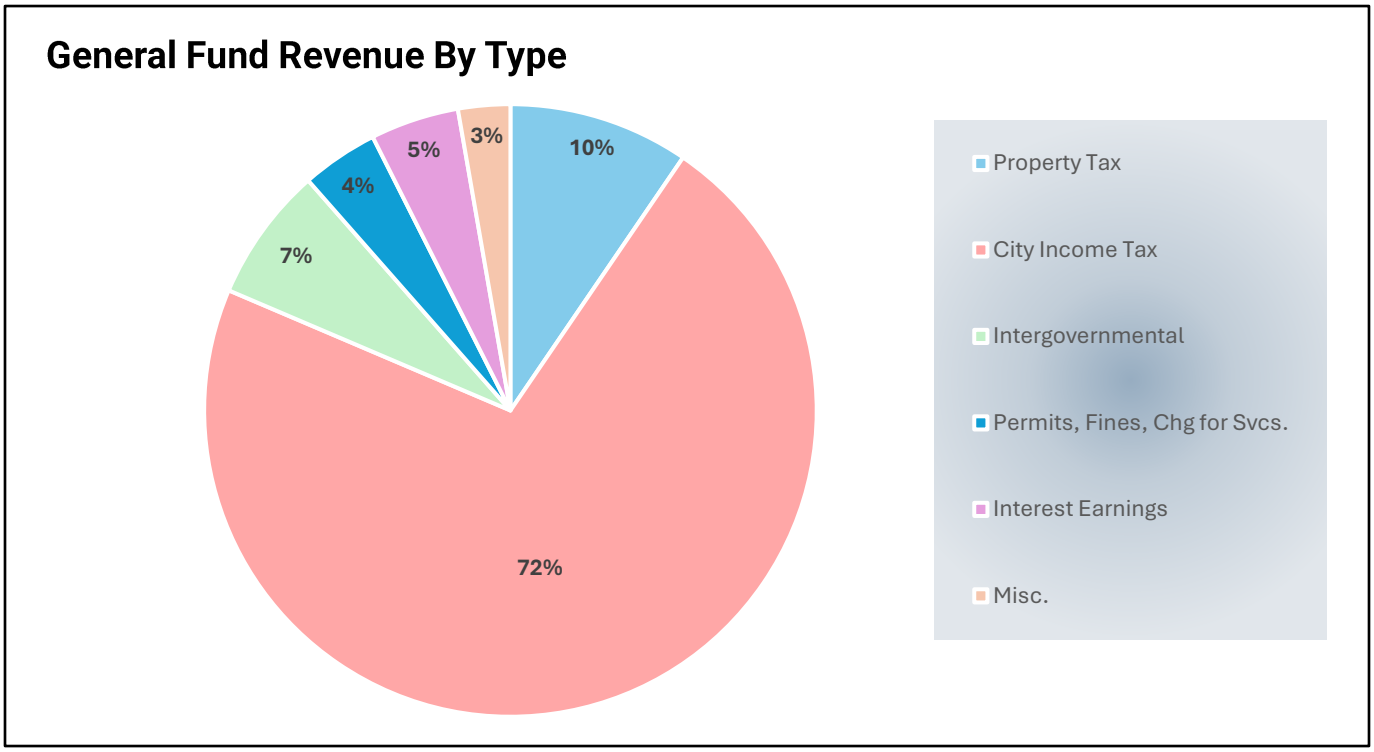
As part of the Village's budget philosophy, revenue is estimated using a conservative, objective and analytical approach. This philosophy is predicated on the fact that the Village has limited control over revenues. It is better to slightly underestimate revenues which would result in an increase in our fund balances, than to overestimate and have a shortfall. The goal is to make reasonable revenue projections, especially for key revenues such as income taxes, property taxes, intergovernmental revenues, and charges for services.

General Fund

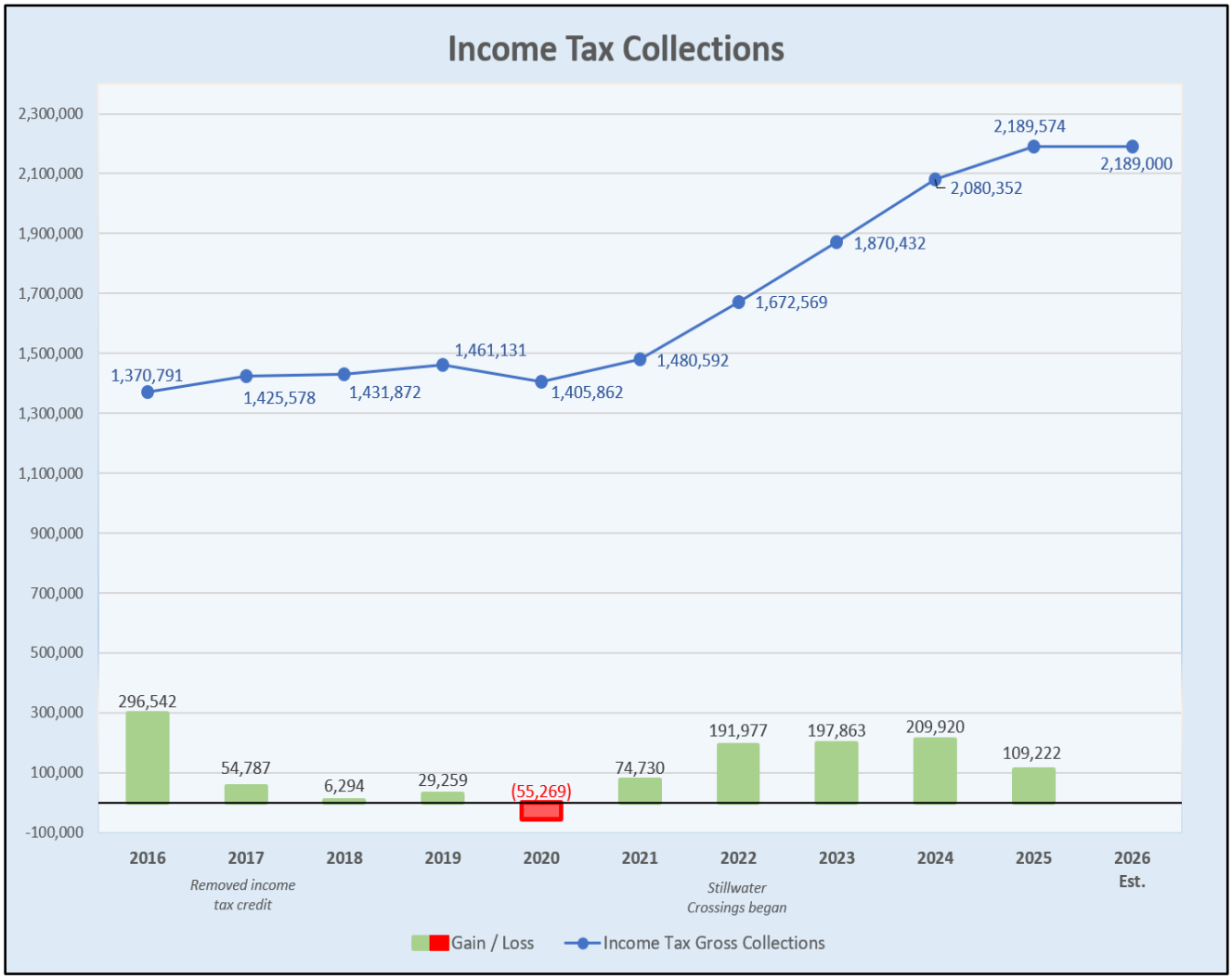
The General Fund is the primary operating fund of the Village and is used to account for all activities of the Village that are not accounted for in any other fund. The General Fund pays for many of the services provided by the Village, including legislative & administrative operations, parks and recreation programming and operations, police and fire services, and building and fleet maintenance.

In 2017, the Village removed the income tax credit and began to see an increase in total fund balance. Higher than anticipated revenue in investment income, income tax, and development fees drove 2022 and 2024 actual revenues to exceed estimates.





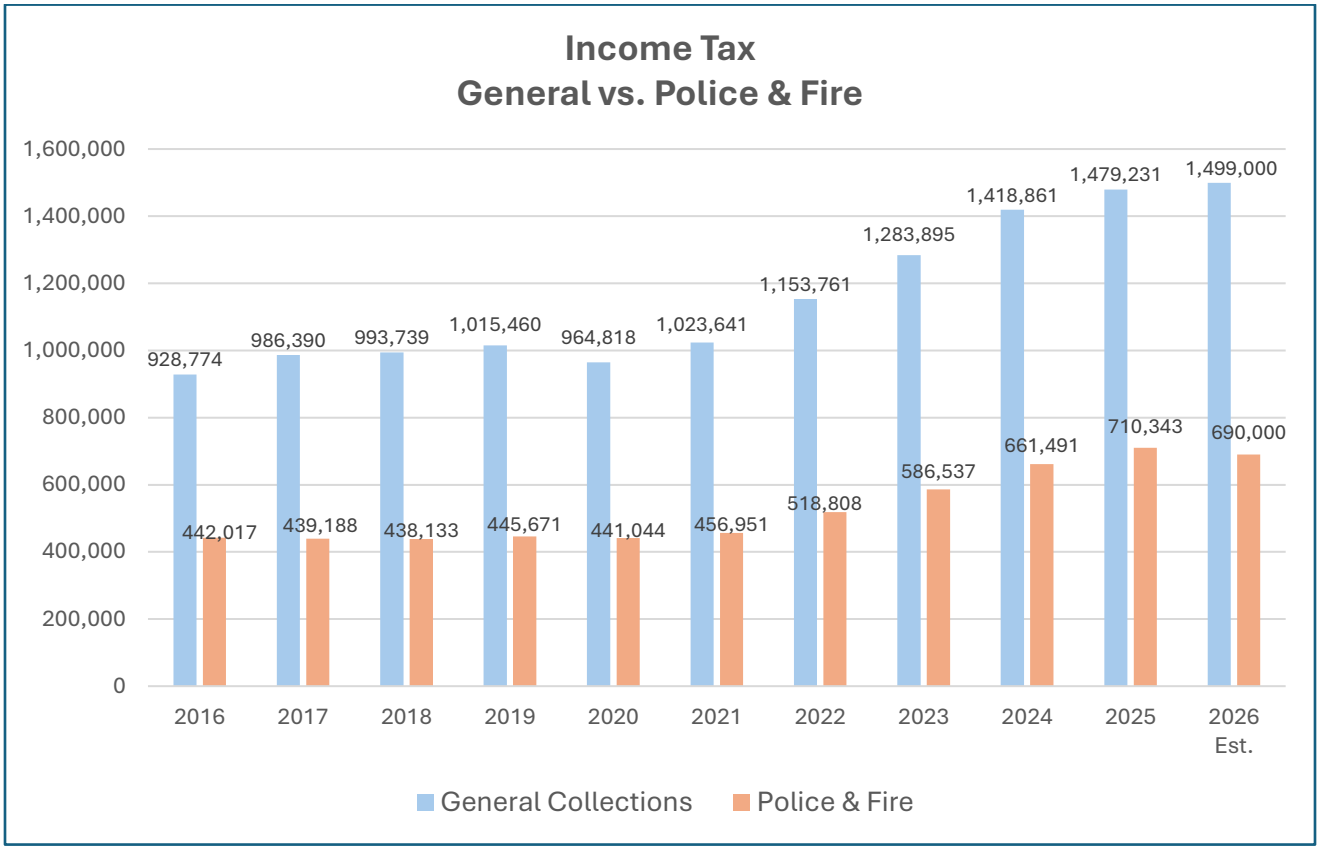
Income Taxes



Year	Collected	Tax Rate	Incr/Decr %
2016	1,370,791	1.5%	28.0%
2017	1,425,578	1.5%	4.0%
2018	1,431,872	1.5%	0.4%
2019	1,461,131	1.5%	2.0%
2020	1,405,862	1.5%	-3.8%
2021	1,480,592	1.5%	5.3%
2022	1,672,569	1.5%	13.0%
2023	1,870,432	1.5%	11.8%
2024	2,080,352	1.5%	11.2%
2025	2,189,574	1.5%	5.3%
2026 Est.	2,189,000	1.5%	0.0%

The Village's income tax rate is a total of 1.5%. This rate is further divided by a 1% permanent income tax and a 0.5% Police & Fire income tax.

The Police & Fire income tax is put on the ballot every 5 years and was renewed by voters this past May for a term beginning 1/1/27 – 12/31/2031.



	2024			2025		
	General	Police & Fire	Monthly Total	General	Police & Fire	Monthly Total
January	127,295	58,466	185,762	113,266	54,623	167,889
February	79,502	36,831	116,333	88,683	41,852	130,535
March	101,487	43,635	145,122	134,626	64,914	199,540
April	167,089	77,132	244,221	166,408	78,894	245,302
May	153,097	72,632	225,729	153,001	74,595	227,596
June	164,675	79,850	244,525	158,841	76,695	235,536
July	107,348	51,818	159,166	109,913	52,052	161,965
August	89,030	41,506	130,536	85,877	39,703	125,579
September	122,018	55,381	177,400	157,407	76,442	233,850
October	117,468	55,492	172,960	94,979	44,915	139,893
November	80,905	38,736	119,641	80,905	49,516	130,421
December	108,946	50,011	158,957	135,326	56,143	191,469
TOTALS	**1,418,861**	**661,491**	**2,080,351**	**1,479,232**	**710,343**	**2,189,575**

Collections can be categorized in three ways: income tax revenue from employer withholding, individuals, and the net-profits of businesses conducting business within the Village. Over the past five years, employers' withholding collections have accounted for over 57% of all income tax revenue.

Income tax is by far the Village's most important source of revenue, accounting for approximately 70% of all General Fund revenue. In making current year estimates, the Village relies on historical collection data in conjunction with legislative and economic events that may significantly impact income tax receipts.

The Village has seen unprecedented growth in income tax collections since 2021. During this period, income tax collections have increased by over 45%. This increase is a result of a new development and taxpayer wage increases,

Estimated income tax revenue for future years (2028-2030) has been set to reflect annual growth of 2.0%, which is more reflective of the Village's historical income tax growth. These future year projections will continue to fluctuate as economic development initiatives, such as potential new developments and businesses come online.

Property Taxes

The Village of West Milton has historically imposed 3.4 mills of property tax. A full reappraisal took place for collection year 2026 (tax year 2025) and the County Auditor has indicated that the region has seen growth in property values. In conjunction with the County Auditor, the Village Council agreed to reduce the millage for collection year 2026 (tax year 2025) from 3.4 mills to 2.98 mills. This was an effort to limit the amount of increased property taxes due to the reappraisals. The full tax rate of 3.4 mills will be in effect in 2027. The assessed valuation for the Village of West Milton increased 28.7% to $982,628,480 for collection year 2024 and that increase is reflected in the estimates for 2026 – 2027.

Collection Year	General Fund	Mills	Incr/Decr %
2016	178,272	3.4	4.0%
2017	179,749	3.4	0.8%
2018	181,676	3.4	1.1%
2019	186,115	3.4	2.4%
2020	212,792	3.4	14.3%
2021	216,021	3.4	1.5%
2022	220,012	3.4	1.8%
2023	261,386	3.4	18.8%
2024	264,507	3.4	1.2%
2025	267,339	3.4	1.1%
2026	265,000	2.98	-0.9%
2027	330,000	3.4	24%

The next property value updates will be in tax year 2028, payable in 2029. This will be a triennial update where values are adjusted based only upon recent sales in each neighborhood. The next full revaluation will be 2031 payable in 2032.

The Village also levies a 3.00 mills street levy property tax for general construction, reconstruction, resurfacing, and repair and operation of streets, including storm sewers.

This levy is voted on by taxpayers every 5 years and the current levy will be up for renewal/replacement at the end of collection year 2029 (tax year 2028).

Collection Year	Street Levy 3 Mills	Incr/Decr %
2016	180,963	6.0%
2017	181,516	0.3%
2018	173,680	-4.3%
2019	177,614	2.3%
2020	178,439	0.5%
2021	180,167	1.0%
2022	182,231	1.1%
2023	183,271	0.6%
2024	186,449	1.7%
2025	188,606	1.2%
2026	185,000	-1.9%
2027	185,000	0.0%

Intergovernmental Reserves

Intergovernmental revenues comprise a small portion of the General Fund revenue. The most significant are local government fund collections (shown above). Other intergovernmental revenues include cigarette taxes, liquor and beer permits, and other miscellaneous revenues. As a result of a change at the State level, the local government fund has seen a gradual increase in revenue since 2019.

Year	Local Gov't Fund Revenue	Incr/Decr %
2016	99,033	0.5%
2017	97,948	-1.1%
2018	101,429	3.6%
2019	113,021	11.4%
2020	123,593	9.4%
2021	139,468	12.8%
2022	145,227	4.1%
2023	149,789	3.1%
2024	141,839	-5.3%
2025	154,466	8.9%
2026	142,000	-8.1%
2027	147,000	3.5%

Special Revenue Funds

Motor Vehicle License Taxes and Gasoline Taxes

These revenues are restricted to the repair and maintenance of streets and state highways and are based on the number of motor vehicle license registrations in the Village. The gasoline taxes received by the Village are also based on the number of vehicles registered to our taxing district and the amount of state assessed gasoline taxes collected.

The State increased the gas tax in 2019.

Year	Motor Vehicle License Tax	Gas Tax	Total	Incr/Decr %
2016	41,793	160,451	202,244	-0.3%
2017	41,923	163,413	205,336	1.5%
2018	42,411	165,510	207,921	1.3%
2019	40,260	199,311	239,571	15.2%
2020	40,513	243,778	284,291	18.7%
2021	43,846	255,772	299,617	5.4%
2022	43,039	253,626	296,665	-1.0%
2023	43,928	265,147	309,075	4.2%
2024	44,266	272,199	316,465	2.4%
2025	44,388	280,370	324,758	2.6%
2026	43,000	259,000	302,000	-7.0%
2027	43,000	270,000	313,000	3.6%

Enterprise Funds

Refuse, Water, and Sewer Charges

There are 2 refuse services available to residents. One is a low volume container, and the other is a large volume container. There is a $5.00 charge for each additional container per month.

The water and sewer charges are composed of operational fees, consumption fees, and a water capital fee. The operational & water capital charges are flat fees charged per user. The consumption charges are a rate charged per 1,000 gallons of usage. Bills are issued monthly. At times, the fees charged do not fully cover operational and capital costs. The fees increase by 2% at the beginning of each year.

Year	Water Cap Fee	Refuse	Water Charges	Sewer Charges	Total	Incr/Decr %
2017	74,225	498,228	890,318	704,632	2,167,402	0.0%
2018	141,488	504,909	885,096	689,541	2,221,035	2.5%
2019	147,892	527,637	868,182	686,842	2,230,554	0.4%
2020	148,682	553,321	871,870	681,980	2,255,853	1.1%
2021	148,332	534,237	859,479	676,065	2,218,113	-1.7%
2022	157,720	530,929	922,995	739,412	2,351,057	6.0%
2023	187,008	544,293	1,079,150	825,695	2,636,146	12.1%
2024	190,668	554,844	1,122,368	852,357	2,720,237	3.2%
2025	198,662	570,308	1,153,021	877,795	2,799,786	2.9%
2026	198,000	625,000	1,140,000	870,000	2,833,000	1.2%
2027	202,000	630,000	1,175,000	888,000	2,895,000	2.2%

Revenue Accounts

VILLAGE OF WEST MILTON					
REVENUE BUDGET					
FOR FISCAL YEAR 2027					
	ACCOUNT	2024	2025	2026	2027
Account	DESCRIPTION	Actual	Actual	Budget	Budget
101.000.41110	Property Tax	264,507	267,339	265,000	330,000
101.000.41240	Manufactured Home Tax	670	620	500	500
101.000.41281	Homestead & Rollback	33,124	34,424	32,000	35,000
101.000.41400	Income Tax - City	1,418,861	1,479,231	1,425,000	1,500,000
101.000.41401	Income Tax - Police/Fire .5%	661,491	710,343	690,000	730,000
101.000.41510	Local Gov / County	118,715	128,367	120,000	125,000
101.000.41560	Liquor / Beer Permits	6,336	2,868	2,000	2,500
101.000.41570	Cigarette License Tax	183	183	200	200
101.000.41580	Municipal Income Tax - State	11	4,615	-	-
101.000.41590	Local Gov - State	23,124	26,099	22,000	22,000
101.000.42250	Permits (Development, Zoning, GS)	83,089	10,886	25,000	5,000
101.000.42260	Park Shelter Rental	2,380	1,870	2,500	2,000
101.000.42261	Witness Fees	30	18	50	50
101.000.42262	Concession Proceeds - Canoes	8,618	10,361	8,500	9,000
101.000.42263	Franchise Fees	39,335	36,254	42,000	30,000
101.000.43310	Court Fines	1,944	3,123	1,500	1,500
101.000.43320	Parking Ticket Fees	-	-	-	-
101.000.44115	Copy Fees	52	237	100	100
101.000.44210	Rental Income	8,850	5,840	6,500	6,500
101.000.44220	Lease Proceeds - Fiber Optic	1,648	1,855	1,750	1,750
101.000.46100	Interest Income	186,957	251,680	100,000	225,000
101.000.47100	Sale of Assets	-	260	-	-
101.000.47401	571 Ped Trail - Loan (ODOT)	-	-	403,000	-
101.000.47501	571 Ped Trail - Grant (ODOT)	-	-	1,175,000	-
101.000.47509	Grants - Intergovernmental	9,309	-	52,000	-
101.000.47520	Grants - Misc	14,000	1,925	-	-
101.000.47800	Hometown Hero's Program	2,825	1,350	2,000	2,000
101.000.47820	Donations	1,000	9,150	-	-
101.000.47890	Miscellaneous	8,614	16,044	8,000	10,000
101.000.49110	Reimbursements	7,764	9,684	11,500	8,000
101	**Total - General Fund**	**2,903,436**	**3,014,627**	**4,396,100**	**3,046,100**
201.000.41110	Property Tax - Levy	186,449	188,606	185,000	185,000
201.000.41240	Manufactured Home Tax	461	439	400	400
201.000.41281	Homestead & Rollback	14,193	14,058	14,000	14,000
201.000.47100	Sale of Assets	10,300	-	-	-
201.000.47890	Miscellaneous	-	-	-	-
201	**Total Street Levy Fund**	**211,402**	**203,104**	**199,400**	**199,400**

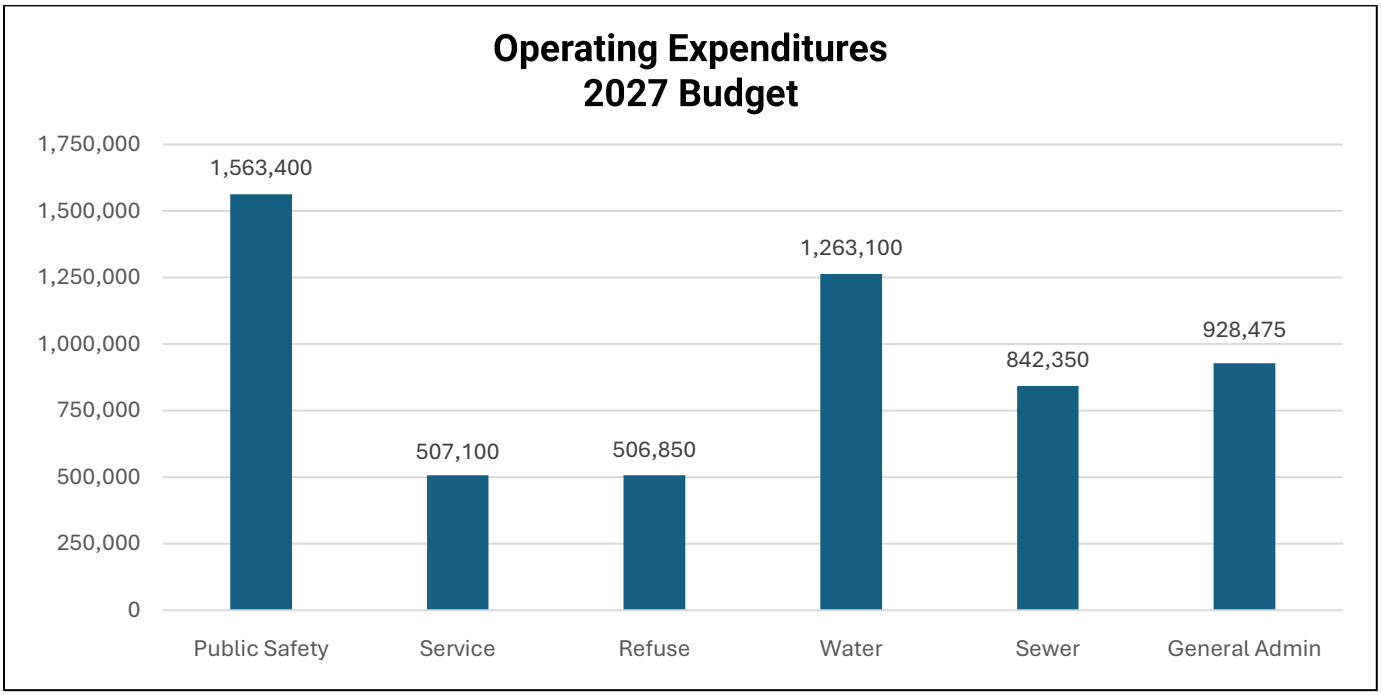
203.000.41554	Assessments	2,272	12,514	12,000	12,000
203.000.42250	Permits (Development)	79,069	8,748	25,000	5,000
203.000.42600	Motor Vehicle License Tax - 92.5%	40,946	41,059	40,000	40,000
203.000.42700	Gas Tax - 92.5%	251,784	259,342	240,000	250,000
203.000.46100	Interest	36,706	39,656	20,000	40,000
203.000.47100	Sale of Assets	24,008	167	-	-
203.000.47401	571 Ped Trail - Loan (ODOT)	-	-	201,000	-
203.000.47501	571 Ped Trail - Grant (ODOT)	-	-	587,000	-
203.000.47502	Crosswalks 571, Jay, Stone - Grant (ODO	-	-	180,000	-
203.000.47890	Miscellaneous	4,521	8,854	4,000	4,000
203.000.49110	Reimbursements	11,340	1,302	-	-
203	**Total SCMR Fund**	**450,645**	**371,641**	**1,309,000**	**351,000**
204.000.42600	Motor Vehicle License Tax - 7.5%	3,320	3,329	3,000	3,000
204.000.42700	Gas Tax - 7.5%	20,415	21,028	19,000	20,000
204.000.46100	Interest	3,801	5,266	1,500	4,500
204	**Total State Highway Fund**	**27,535**	**29,623**	**23,500**	**27,500**
213.000.44232	DUI Enforcement and Education Proceeds	425	160	350	350
213	**Total Enforc. & Ed. Fund**	**425**	**160**	**350**	**350**
325.000.49120	Transfer - Effluent	6,520.58	6,520.58	6,520.58	-
325	**Transfer - In OPWC Debt Serv.**	**6,521**	**6,521**	**6,521**	**-**
401.000.42250	Permits (Development Fee)	79,069	8,748	25,000	5,000
401.000.44410	Capital Projects Fee	190,668	198,662	198,000	202,000
401.000.44430	Tap Fees	195,259	19,000	110,000	5,000
401.000.44431	Meter Fees	54,433	6,585	30,000	2,000
401.000.47100	Sale of Assets	24,008	167	-	-
401.000.47201	Stillwater River Wtr Main - Grant (OPWC	-	187,721	-	-
401.000.47202	Stillwater River Wtr Main - Loan (OWDA)	1,796	458,977	-	-
401.000.47210	Wagner Rd Improvement - Grant (OPWC	-	-	-	164,000
401.000.47211	Wagner Rd Improvement - Grant (CDBG)	-	-	-	70,000
401.000.47212	Wagner Rd Improvement - Loan (OWDA)	-	-	-	157,000
401.000.47213	Jay St Water Main - Grant (OPWC)	-	-	-	300,000
401.000.47214	Jay St Water Main - Loan ??? (OWDA)	-	-	-	100,000
401.000.47301	Hayes St. Water Main (OPWC Grant)	107,547	-	-	-
401.000.47302	Hayes St. Water Main (OPWC Loan)	546,210	-	-	-
401.000.47303	Hayes St. Water Main (OWDA Loan)	312,074	-	-	-
401.000.47404	Tower Refurbs - Loan Proceeds (OWDA)	-	-	-	300,000
401.000.47509	Grants - Intergovernmental Misc	-	50,000	-	-
401.000.47602	N. Miami Wtr Main (OPWC Loan)	1,998	-	-	-
401.000.47603	N. Miami Wtr Main (OWDA Loan)	640,030	-	-	-
401.000.47604	N. Miami Wtr Main - Princ. Forg (OWDA)	154,233	-	-	-
401	**Total Water Capt'l Impr. Fund**	**2,307,324**	**929,860**	**363,000**	**1,305,000**

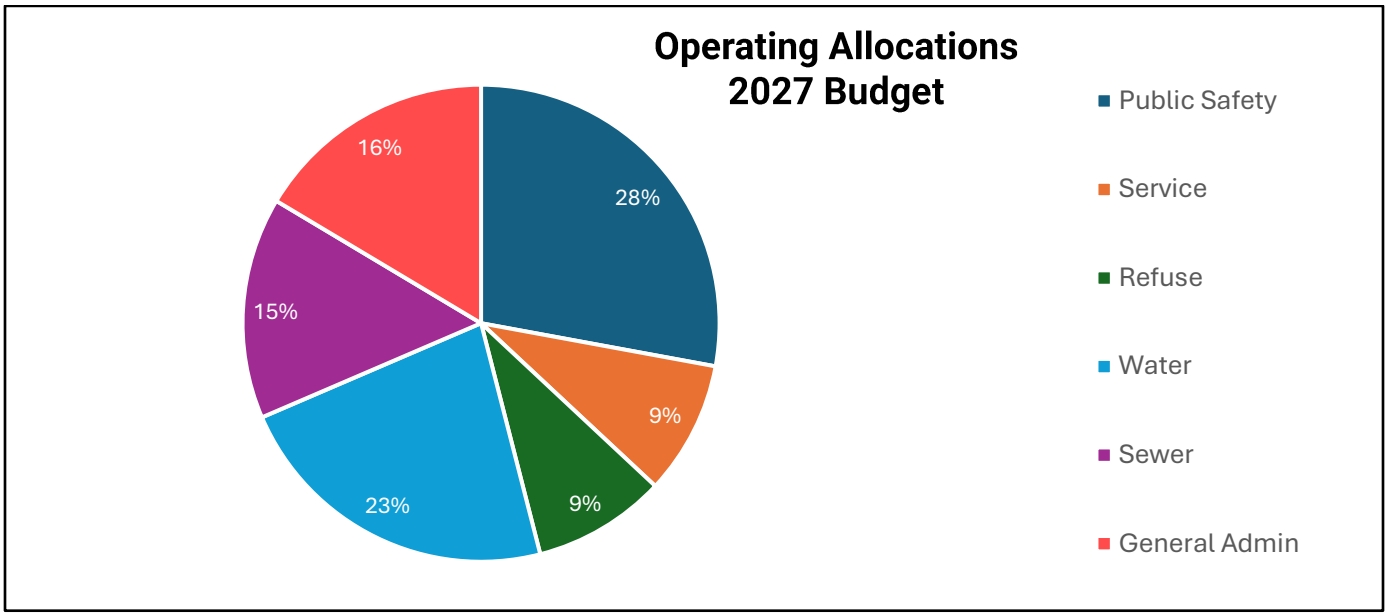
420.000.42250	Permits (Development Fee)	79,069	8,748	25,000	5,000
420.000.44410	Sewer User Fees (10%)	85,112	87,792	85,000	88,000
420.000.44430	Tap Fees	89,500	8,500	35,000	2,000
420.000.47100	Sale of Assets	24,008	167	-	-
420.000.47210	Wagner Rd Improvement - Grant (OPWC	-	-	-	136,000
420.000.47211	Wagner Rd Improvement - Loan (OWDA)	-	-	-	187,000
420.000.47310	WWTP Improvements - Loan (OWDA)	-	-	-	2,000,000
420.000.47430	Sanitary Sewer Trunk Line (OPWC)	-	-	496,000	-
420.000.47440	Sanitary Sewer Trunk Line (OWDA)	-	-	727,000	-
420	**Total Sewer Capt'l Impr. Fund**	**277,689**	**105,206**	**1,368,000**	**2,418,000**
423.000.46100	WWTP - Interest Income	8,615	10,662	4,000	8,000
423	**Total WWTP Fund**	**8,615**	**10,662**	**4,000**	**8,000**
445.000.46100	Interest Income	5,713	9,742	4,000	12,000
445.000.49150	Transfer - Fire Capital Improvements	75,000	257,000	257,000	236,000
445	**Total Fire Capital Impr. Fund**	**80,713**	**266,742**	**261,000**	**248,000**
501.000.41554	Assessments	107	2,747	2,000	2,000
501.000.44410	Refuse Fees	554,844	570,308	625,000	630,000
501.000.47400	Lease Proceeds	-	123,680	236,000	-
501.000.47890	Miscellaneous	337	825	-	-
501	**Total Refuse Fund**	**555,287**	**697,559**	**863,000**	**632,000**
601.000.41554	Assessments	307	11,885	2,000	4,000
601.000.44410	Water Fees	1,122,368	1,153,021	1,140,000	1,175,000
601.000.47890	Miscellaneous	25,393	24,706	25,000	25,000
601.000.49110	Reimbursements	-	22,426	-	-
601	**Total Water Fund**	**1,148,067**	**1,212,038**	**1,167,000**	**1,204,000**
620.000.41554	Assessments	10,610	3,507	1,000	1,000
620.000.44410	Sewer Fees	767,245	790,003	785,000	800,000
620.000.47890	Miscellaneous	1,130	1,508	3,000	2,000
620.000.49110	Reimbursements	-	22,500	-	-
620	**Total Sewer Fund**	**778,986**	**817,518**	**789,000**	**803,000**
	Total - All Revenues	**8,756,646**	**7,665,260**	**10,749,871**	**10,242,350**

Expenditure Summary

Village operations are classified into the following categories:

• Public Safety	Police and fire protection services
• Service	Maintenance for streets, grounds, buildings, and parks
• Refuse	Trash collection and recycling, equipment maintenance
• Water	Water collection and equipment maintenance
• Sewer	Sewer collection and equipment maintenance
• General Administration	All other departments. Includes Legislative, Planning & Zoning, Administration, Legal, and WMPA





General Overview

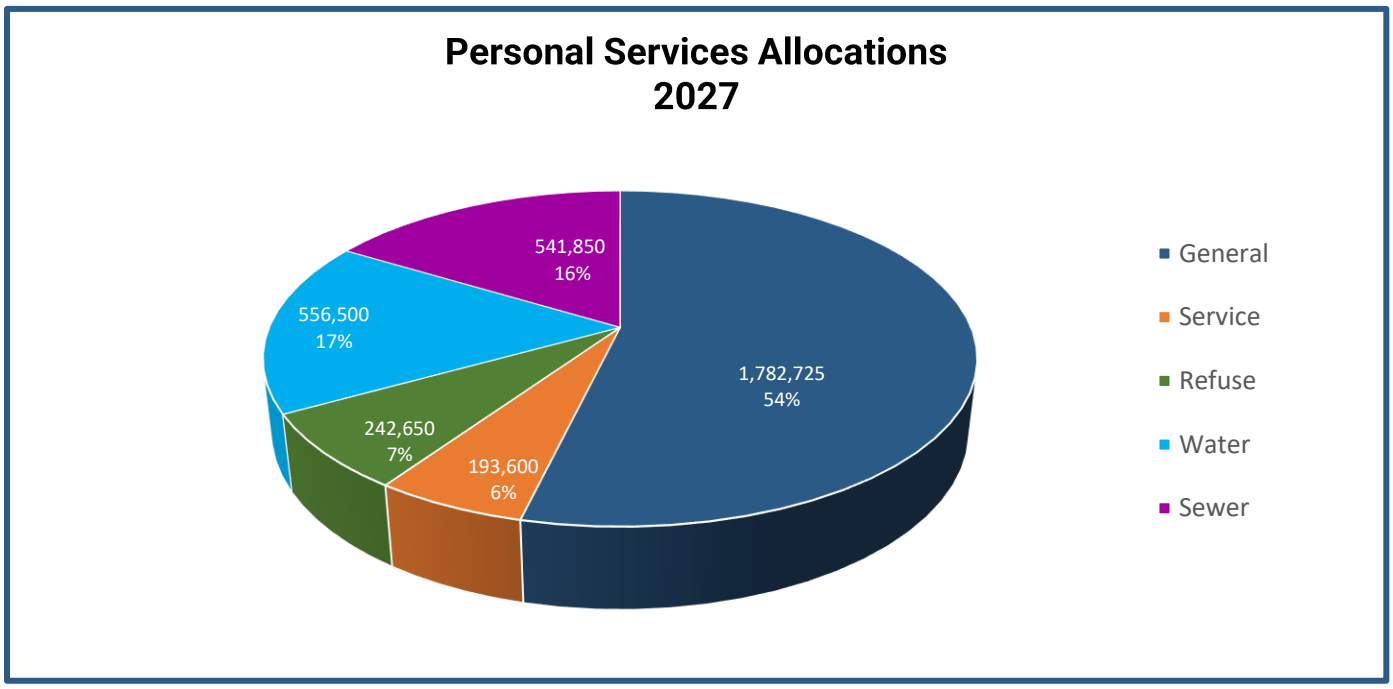
The Village uses four main categories for budgeting when looking at expenditures - personal services, other expenditures, transfers, and capital outlays. The Village's operating budget is composed of personal services and other expenditures, and the transfers and capital outlays are noted in other sections of the budget.

Personal Services

Personal services include all forms of wage compensation provided to employees, including salary, overtime, and holiday pay. Also included in this category are employer contributions to pension plans, Medicare, workers' compensation, and health insurance. The Village currently employees 23 full-time and 6 part-time employees. Personal services are allocated to relevant funds based on the estimated work performed.

Personal services are budgeted to increase from $3,290,525 in 2026 to $3,323,025 in the 2027 budget, for a difference of roughly $33,000. This increase is generally attributed to a cost-of-living adjustment (COLA) increase of 3.0% for all full and part-time wages, anticipated health insurance premium increases, and the hiring of a new employee.

Personal services are approximately 56% of all operating expenditures.



Employees of the Village belong to one of two public retirement systems. Police officers belong to the Ohio Police and Fire Pension Fund (PFPF). The Village contributes the required 19.5% of police wages to the retirement system for police officers. The employer portion of the police pension is funded by the General Fund. The remainder of the Village's employees, including part-time and seasonal employees, belong to the Ohio Public Employee Retirement System (OPERS). The employer contribution rate to OPERS is 14%.

The Village participates in the Multiple Employer Welfare Arrangement (MEWA), a risk-sharing pool, which provides employee health care benefits for all full-time employees who wish to participate in the plan. For 2027, the Village is budgeting for a possible 10% rate increase.

Other Expenditures

Other expenditures include supplies and materials and contractual services. These expenditures make up approximately 44% of operating expenditures and include the contract with Central Collection Agency (CCA) for income tax collections and Miami County Sanitary for water services. Additional expenses in this category include funding for IT services, equipment and building maintenance, and various supplies & materials.

For 2027, historical review of many of the other expenditures was conducted. Some expenditure lines were reduced where spending levels have fallen below appropriations. While this process reduces appropriations, it also reduces what we might anticipate in unexpended appropriations.

Capital purchases are not included in the general expenditure items within this section or utilized in the percentage calculations for annual expenditures. Capital purchases, as defined in the following section, are listed under the Village of West Milton Capital Improvement Plan (WMCIP).

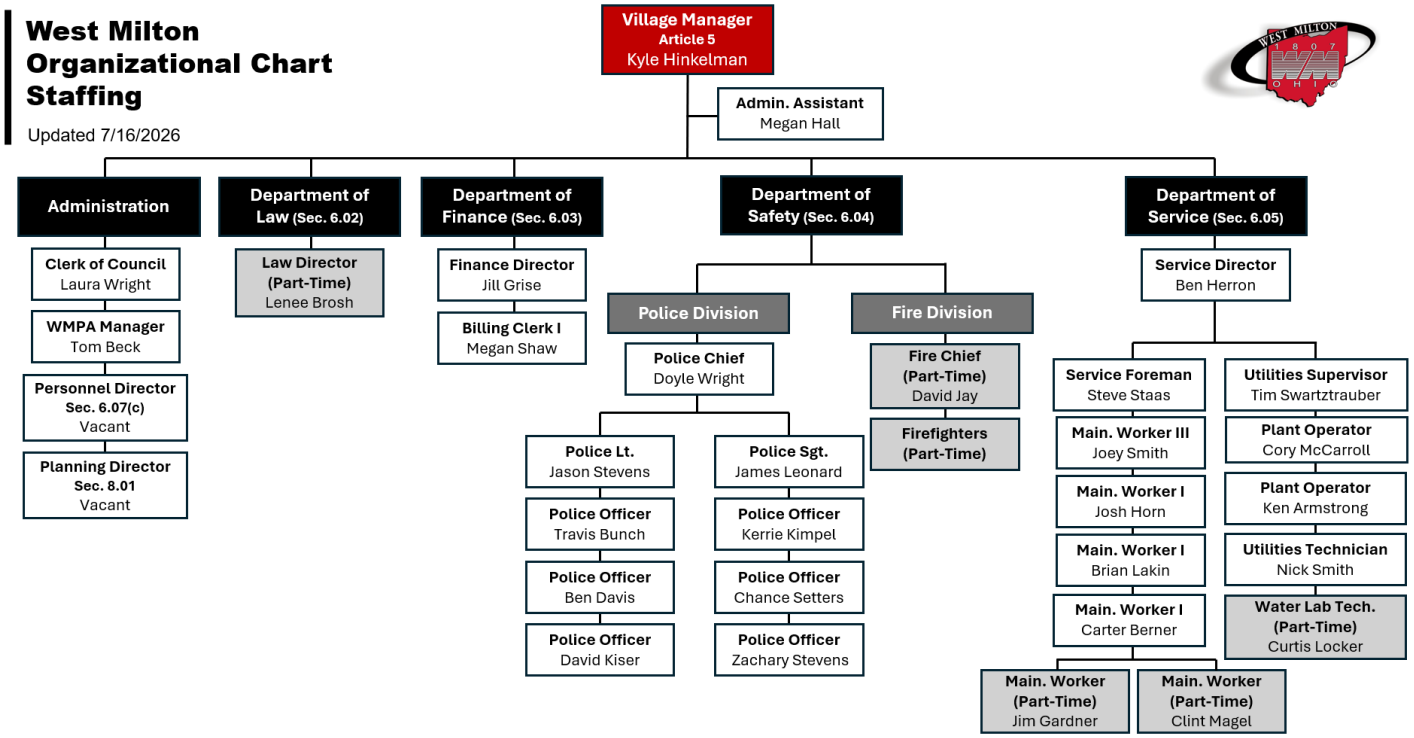
Transfers

The Village has one interfund transfer scheduled for 2027. This will occur from the General Fund into the Fire Capital Improvement Fund for the purpose of covering debt payments and saving for future truck purchases. In 2027, there is $236,000 scheduled to be transferred. This is further divided among 3 expense lines:

$24,000	Fire truck debt payment which matures in 2028
$192,000	Fire engine savings. Debt scheduled to begin in 2029 through 2034.
$20,000	Savings for future truck.
$236,000	

Section 2

Departments



The 2028 Budget Book will include details on each department. This will include descriptions of each department, performance measures, accomplishments, and budget goals for the coming year.

Additionally, we will publish budget summaries for each department that include the last two years actual expenditures, the 2028 Budget, and 2029 forecasts for each department.

We will post the notable budget changes with the detailed lines for each department.

Although, we were able to implement many of the changes into the 2027 Budget Book, the Village Financial reporting is not currently setup to create this data easily, and we will need to take time to make sure the data is correct and reflecting everything that we intend it to reflect. For this reason, we decided to not include this in the 2027 Budget Book.

Section 3

Consolidated Budget

2027 Consolidated Budget

Fund #			2027 Appropriations
101	**General Fund**		
	Personal Services for:		
	General Government	416,375	
	Transportation	32,600	
	Security of Persons and Property	1,333,750	
	Total Personal Services		1,782,725
	Transfers To: Fire Truck Capt'l Improvement		236,000
	Total Other Expenditures		1,508,750
	Total General Fund		**3,527,475**
	Special Revenue Funds		
201	Street Levy		237,000
203	Street Construction & Maintenance		
	Total Personal Services		193,600
	Total Other Expenditures		209,900
	Total Street Construction & Maintenance		403,500
204	State Highway		29,000
213	Enforcement & Education		3,500
214	Drug Law Enforcement		2,000
	Total Special Revenue Funds		**675,000**
	Capital Improvement Funds		
445	Fire Capital Improvement		23,500
	Total Capital Improvement Funds		**23,500**
	Enterprise Funds		
401	Water Capital Improvement		1,359,400
420	Sewer Capital Improvement		2,468,021
501	Refuse Fund		
	Total Personal Services		242,650
	Total Other Expenditures		438,700
	Total Refuse Fund		681,350
601	Water Fund		
	Total Personal Services		556,500
	Total Other Expenditures		716,600
	Total Water Fund		1,273,100
620	Sewer Fund		
	Total Personal Services		541,850
	Total Other Expenditures		310,500
	Total Sewer Fund		852,350
	Total Enterprise Funds		**6,634,221**
	Total Appropriations of All Funds		**10,860,196**
	Summary:		
	Total Personal Services		3,317,325
	Total Other Expenditures		7,306,871
	Total Transfers		236,000
	Grand Total		**10,860,196**



Section 4

Capital Improvement Plan (CIP) – 2027-2029

2027 Capital Improvement Program (CIP)

General Overview

The 2027 CIP includes the Village's plan for infrastructure development and improvements and planned investment in major equipment. When developing the CIP, Village Council's identified priorities in the Strategic Plan and Comprehensive Plan are utilized along with known infrastructure replacement or construction needs to create a priority list. Demands for capital investment continue to increase due to inflation, and the age and condition of the Village's infrastructure, and continue to require additional efforts to find funding. The CIP will be expanded into a three-year plan for the 2028 Budget and for all future budgets.

The Village does not have a single dedicated CIP fund but does have multiple special revenue and enterprise funds that are used for capital improvements including the Street Levy Fund (201), State Highway Fund (204), Water Capital Improvement Fund (401), Sewer Capital Improvement Fund (420), WWTP Replacement Fund (423), and the Fire Capital Improvement Fund (445). These funds are used in conjunction to fund the CIP, but they are extremely constrained with the demands for expenditures substantially greater than the revenue available. When a project is determined to have such high priority and funds are not available, the General Fund makes transfers to these funds to support the expenditure.

Definition of a Capital Improvement Expenditure

The proposed Capital Improvement Program (CIP) for 2027 presents the Village's plan for infrastructure development and improvements. The CIP is evaluated annually to ensure finding and to update the project and equipment needs and costs of the Village.

The CIP identifies the Village's intended capital expenditures. The Village defines capital items as:

1. New Construction Projects and Buildings valued in excess of $15,000.00.
2. Major equipment and vehicles valued in excess of $5,000.00 and with a life expectancy of five years or more. Where a number of non-expendable items were in excess of $5,000.00, they are included.
3. All projects or equipment which require borrowing.
4. Land acquisition valued in excess of $15,000.
5. Major, non-recurring building and/or land improvements valued in excess of $15,000 that substantially enhance the value of the structure/land.

Revenue

Each Capital Improvement Fund has different revenue sources, if they have any at all. The largest challenge with capital expenditures is the fact that most of the capital funds have no dedicated revenue source.

- Street Levy Fund (201) receives a dedicated five-year property tax levy;
- State Highway Fund (204) receives a portion of the motor vehicle license tax and gasoline tax;
- Water Capital Improvement Fund (401) the majority of its funds come from permit and meter fees; there are also capital projects user fees. The rate in 2027 will be $7.75 per month, per user.
- Sewer Capital Improvement Fund (420) the majority of the funds come from permit and meter fees; user fees are received in the is fund (10% of sewer charges).
- WWTP Replacement Fund (423) has no dedicated revenue source;
- Fire Capital Improvement Fund (445) has no dedicated revenue source, with funding coming directly from the General Fund annually;

The Village has issued municipal bonds to finance capital infrastructure and equipment projects in the past, which are reflected as debt proceeds. The CIP does not anticipate the issuance of bonds or bond anticipation notes yet, but likely will need to consider this in 2028. We are budgeting for possible OWDA loans for the Wagner & Jay projects next year. Repayment of this debt is reflected in each relevant fund.

The Village utilizes special assessments to charge property owners for work that benefits their property. This most typically occurs with assessments for sidewalk or curb repairs that occur in conjunction with the Village's annual street and sidewalk maintenance program.

Expenditures

The proposed 2027 CIP document includes roadway projects, park projects, and the continued funding of a new fire truck. The CIP funds projects that meet the definition of a Capital Improvement and generally fit into the following categories:

1. **Projects** – Projects involve investments in capital infrastructure of the Village such as streets, sewers, buildings, and parks. Some large projects are funded via municipal bonds, while other projects are paid from the Village's cash on hand.
2. **Equipment** - Most of the equipment investments that occur in the CIP involve the replacement of existing Village-owned equipment such as dump trucks, fire and emergency vehicles, police cars, administrative vehicles, and leaf vacuums. Occasionally, the CIP will include the purchase of new equipment that is being added to the Village's equipment inventory.
3. **Debt Payments** – The Village sometimes finances capital items through loans or the issuance of temporary/bond anticipation notes or municipal bonds. Additionally, the Village sometimes acquires large pieces of equipment via leases. Annual debt and lease payments are supported by the CIP Fund.

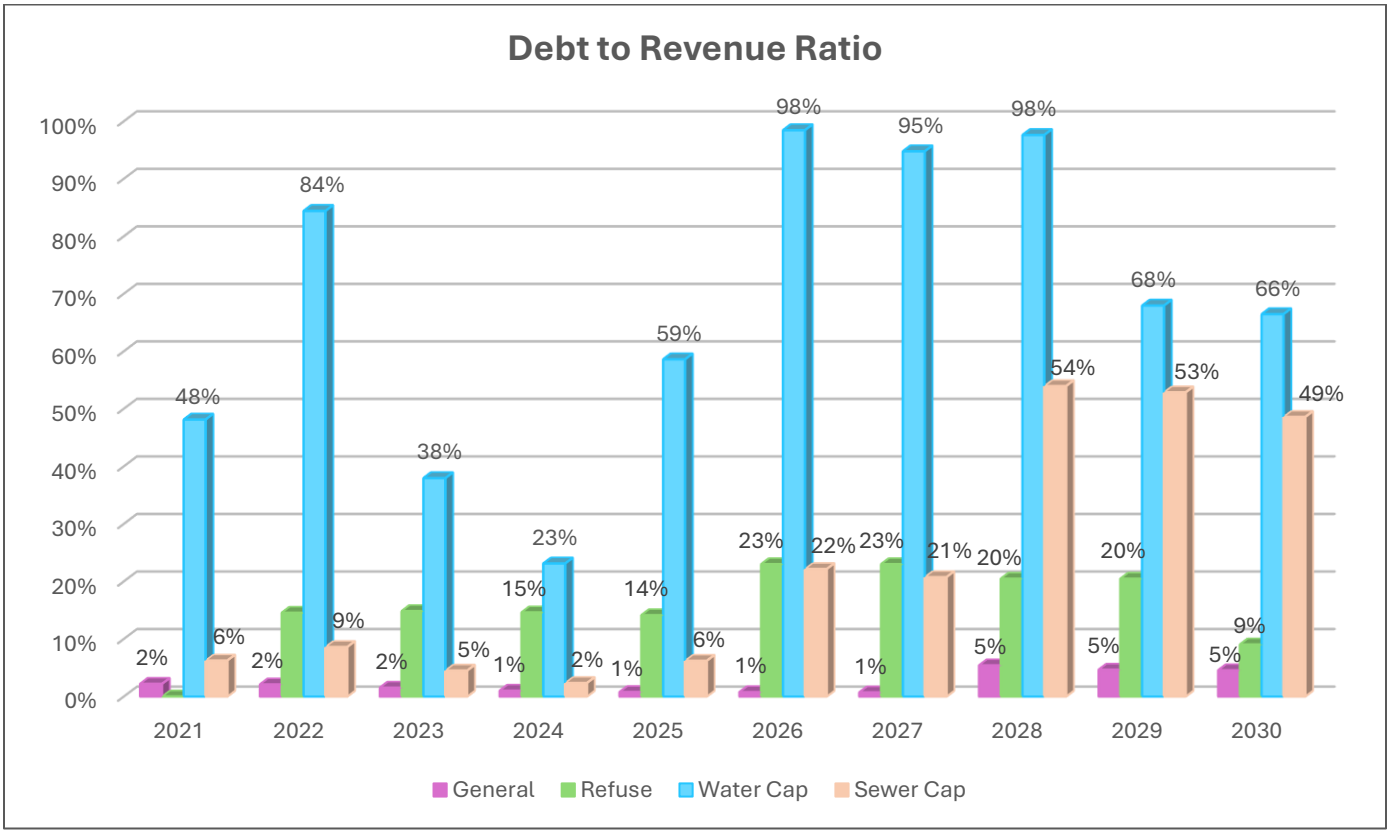
The Village then utilizes a priority system to help determine what should be prioritized as funding limitation exist. Those categories include:

- **Legal Mandates (LM)** – This category includes projects the Village is legally mandated to complete.

- **Essential for Basic Services (ES)** – This category includes projects that must be completed in order to continue to provide the existing level of service.
- **Improvement to Basic Services (IMP)** – This category includes projects that enhance an existing service.
- **Enhancement / Discretionary (EN)** – This category is for projects that provide a new service, new amenity, or something that has not been provided by the Village previously.

Existing and Anticipated Debt

The Village has and will continue to use debt to fund projects that are too expensive to pay for with existing cash on hand. Over the past five years, the Village has taken on more debt for projects but continues to be cognizant of the accumulation of debt and the impact those annual debt payments have on the future flexibility of each fund.



Outstanding debt can be categorized into two groups – Project Debt and Equipment Debt. A listing of the outstanding debt is on the following page.

New debt that has been taken on in 2026 includes the North End Sanitary Sewer Rehabilitation project ($382,431), the North Miami Water Main Project ($822,051), the Stillwater River Water Main Project ($585,569), and the Refuse Truck Debt ($385,130).

Projects Debt	Fund	Type	Interest Rate	Debt Began	Term	Debt Retires	Total Debt Bal (Princ & Int) As of 12/31/26	Payment During Year (Princ & Int)
WWTP Effluent Channel	Sewer Cap	OPWC	0%	2015	15	2030	22,822	6,521
N. Tower Refurb	Water Cap	OWDA	0.64%	2019	10	2028	62,471	31,236
S. Tower Refurb	Water Cap	OWDA	0.7%	2019	10	2028	61,473	30,736
571 Bridge Water Line Refurb	Water Cap	OWDA	1.87%	2021	20	2041	134,331	9,264
Stillwater Booster	Water Cap	OPWC	0%	2022	20	2042	387,275	24,985
N. Tower Tank Impr	Water Cap	OWDA	0.98%	2023	15	2037	64,702	5,882
SR 571 Pedestrian Trail	General	ODOT	3%	2025	15	2040	TBD	TBD
N Miami Water Main	Water Cap	OPWC	0%	2025	30	2054	472,207	16,865
W Hayes Water Main	Water Cap	OPWC	0%	2025	30	2055	518,900	18,207
W Hayes Water Main	Water Cap	OWDA	3.5%	2025	30	2055	487,158	17,093
N End Sanitary Sewer Rehab	Sewer Cap	OWDA	1%	2026	30	2055	382,431	13,187
N Miami Water Main	Water Cap	OWDA	2.33%	2026	30	2055	822,051	28,347
Stillwater River Main	Water Cap	OWDA	1.87%	2026	30	2055	585,569	20,192
Sanitary Sewer Trunk Line	Sewer Cap	OWDA	1%	2028	30	2058	TBD	TBD
Jay Street Water Line	Water Cap	TBD	TBD	TBD	TBD		TBD	TBD
Wagner Rd Improvements	Wtr/Swr Cap	TBD	TBD	TBD	TBD		TBD	TBD
WWTP Improvements	Sewer Cap	TBD	TBD	TBD	TBD		TBD	TBD
Projects Total							**4,001,389**	**222,515**

Equipment Debt	Fund	Type	Interest Rate	Debt Began	Term	Debt Retires	Total Debt Bal (Princ & Int) As of 12/31/26	Payment During Year (Princ & Int)
Fire Truck	Fire Cap	Minster Bank	4.25%	2018	10	2028	42,159	23,020
Refuse Truck & Toter Leases	Refuse	Huntington Bank	3.51%	2022	8	2029	243,279	81,093
Refuse Truck	Refuse	Santander Bank	5.85%	2026	7	2032	385,130	64,188
Fire Truck	Fire Cap	TBD	TBD	2028	7	2034	TBD	TBD
Equipment Total							**670,568**	**168,301**

2027 CIP PROJECTS

Year	Project	Description	Dept.	Category	General Fund	Street Levy	Street Fund	State Highway Fund	Refuse Fund	Water Capital	Sewer Capital	Other	Total
2027	Jay Street Water Main	OPWC Project – Replacement of 1,400 LF of water main – new valves, hydrants, connections, etc.	Utilities	ES						$410,000			$410,000
2027	S. Main Lift Pump Upgrades	S. Miami Street Lift Pump Upgrades – new control box, meter, and disconnect.	Utilities	ES							$35,000		$35,000
2027	Water Tower Refurbishments	The refurbishment of the North and South Water Towers	Utilities	ES									TBD
2027	Sewer Lab – Flooring / Lighting Upgrade	Replacement of the flooring and lighting at the WWTP plant lab	Service - Utilities	ES						$2,000	$2,000		$4,000
2027	Park Upgrades - Municipal Park	Replacement of an electrical panel in Municipal Park	Parks	ES	$2,500								$2,500
2027	WWTP Annual Repairs	Wiring, pump and equipment replacement	Sewer	ES							$75,000		$75,000
2027	Village Hall Security Improvements	Updates to Village Hall including building reconfiguration and security updates	Admin.	ES	$19,000		$3,000		$3,000				$25,000
2027	New Water Utility Meters	Purchase of new water meters	Water	ES						$25,000			$25,000
2027	Water Valves	Wright Road valve replacement	Water	ES						$11,000			$11,000
2027	Wagner Road Improvements	Replacement of water and sewer lines, and pavement of entire roadway segment	Utilities	ES						$391,000	$323,000		$714,000
2027	WWTP Improvements	Cost to Design WWTP	Utilities	ES							$2,000,000		$2,000,000
2027	Annual Street Resurfacing Program	This is the annual pavement and ramps program. The 2027 program is defined as Main Street from Hayes Street to McKinley and 2 ADA ramps. Park Avenue including Palm and Oak Courts.	Service	ES		$150,000	$57,000						$207,000
2027	Sidewalk and Curb Replacement Program	This is a new program slated to begin in Spring 2027.	Admin.	ES	$100,000								$100,000
2027	Downtown Alleyway	Underground utility work for the alleyway between Washington Street and Miami Street.	Service	EN		$15,000							$15,000
2027	Service Center - Electronic Sign	To utilize the old Village Hall sign at the Service Center	Admin.	EN	$7,000								$7,000
2027	Economic Development – Property Acquisition	Purchasing of property to further the economic development goals of the Village	Admin.	EN	$300,000								$300,000
2027	Fire Training Shipping Containers (6)	Purchase six shipping containers to be placed at the Fire Training facility to allow for additional indoor training opportunities.	Fire	EN	$20,000								$20,000
2027	Shooting Range - paving	Paving of the area around the shooting range.	Police	EN	$7,500								$7,500

Year	Project	Description	Dept.	Category	General Fund	Street Levy	Street Fund	State Highway Fund	Refuse Fund	Water Capital	Sewer Capital	Other	Total
2027	Park Upgrades - Old School Park	Court resurfacing – Basketball Court, Pickleball Courts, and Tennis Court, equipment purchases	Parks	IMP	$73,000								$73,000
2027	Village Hall Improvements	Updates to Village Hall including painting, maintenance, and branding the building with the new brand and colors.	Admin.	IMP	$6,000								$6,000
2027	Service Complex Upgrades	Paint all buildings, add security fence, and seal roofs.	Service	IMP	$5,000		$5,000		$5,000	$5,000	$5,000		$25,000
2027	Street Signs Updates	As part of the branding update, entry signs, street signs, and other materials will be updated.	Service	IMP			$4,000						$4,000

LM Totals	$0	$0	$0	$0	$0	$0	$0	$0	$0
ES Totals	$121,000	$150,000	$60,000	$0	$3,000	$839,000	$2,435,000	$0	$3,608,500
EN Totals	$334,500	$15,000	$0	$0	$0	$0	$0	$0	$349,500
IMP Totals	$84,000	$0	$9,000	$0	$5,000	$5,000	$5,000	$0	$108,000
TOTAL	$539,500	$165,000	$69,000	$0	$8,000	$844,000	$2,440,000	$0	$4,066,000

- **Legal Mandates (LM)** – This category includes projects the Village is legally mandated to complete.
- **Essential for Basic Services (ES)** – This category includes projects that must be completed in order to continue to provide the existing level of service.
- **Improvement to Basic Services (IMP)** – This category includes projects that enhance an existing service.
- **Enhancement / Discretionary (EN)** – This category is for projects that provide a new service, new amenity, or something that has not been provided by the Village previously.

2027 CIP EQUIPMENT

Year	Project	Description	Dept.	Category	General Fund	Street Levy	Street Fund	State Highway Fund	Refuse Fund	Water Capital	Sewer Capital	Other	Total
2027	Computer Replacement Program	The consistent replacement of computers within the Village	ALL	ES	$0								$0
2027	Fire Thermal Cameras (2)	Thermal cameras for utilization with fire department needs.	Fire	IMP	$3,000								$3,000
2027	Refuse Toter Purchases	Annual purchase of refuse toters to replace aged and deteriorated toters.	Refuse	ES					$9,500				$9,500
2027	Trailer - Pro Tilt 14'x6'		Service	IMP	$2,500		$2,500			$2,500	$2,500		$10,000
2027	Portable Radios (11)	Portion of cost of replacing all portable radios, due to MC changes	Police	LM	$85,000								$85,000
2027	Fire Department Nozzles (4)	Replacement of fire nozzles for equipment	Fire	ES	$2,500								$2,500
2027	Map Storage Cabinet	A cabinet in Village Hall to manage all maps.	Admin.	IMP	$4,000								$4,000
2027	Body Camera Replacements	Replacement of body cameras	Police	LM	$20,000								$20,000
2027	Bulletproof Vests	New vests.	Police	ES	$3,500								$3,500
2027	Cameras - Downtown & Park	To protect assets like the restrooms, and park amenities.	Parks	EN	$13,000								$13,000
2027	WMPA Controller & Software		Admin.	EN	$2,000								$2,000

LM Totals	$105,000	$0	$0	$0	$0	$0	$0	$0	$105,000
ES Totals	$6,000	$0	$0	$0	$9,500	$0	$0	$0	$15,500
EN Totals	$8,500	$0	$0	$0	$0	$0	$0	$0	$15,000
IMP Totals	$9,500	$0	$2,500	$0	$0	$2,500	$2,500	$0	$17,000
TOTAL	$129,000	$0	$2,500	$0	$9,500	$2,500	$2,500	$0	$152,500

Future Year CIP / Fund Creation

The goal of the CIP will be to have future years planned and budgeted. It was not possible to accomplish this change in 2027, with staffing leadership changes. The 2028 CIP will be a 3-year CIP that incorporates the first year into the budget and projects the next two years of capital expenses.

The Village does not currently have a CIP Fund, but the creation of a fund that can accept direct revenue is desirable. Over the coming years the Village will be looking further into how a CIP Fund can be established and funding can be requested and directed towards the future investments into capital infrastructure and equipment.

Section 6

Financial Policies

West Milton Adopted Financial Policies

Village of West Milton

Deposit Policy

Purpose

1. Ensure proper and timely deposits of public money.
2. Provide clear procedures for depositing public money.
3. Maintain compliance with ORC 9.38.

Scope

This policy applies to all officials and employees of the Village of West Milton ("Village") who deposit public money on behalf of the Village.

General Policy

1. Any employee or officer of the Village shall deposit all public money received by that employee or officer with the Village's properly designated depository on the next business day following the day of receipt, if the amount of such money exceeds One Thousand Dollars ($1,000.00).

2. If the total amount of public money received does not exceed One Thousand Dollars ($1,000.00), the employee or official shall deposit the money with the Village's properly designated depository within three (3) business days following the day of receipt of such money, provided that said person is able to safeguard said money until such time it is deposited.

3. In order to safeguard public money between the day received and the day of deposit, any undeposited funds shall be kept in a permanent, locked location that cannot be easily transported from one location to another, such as in a safe, a locked filing cabinet, or a locked desk drawer. The keys to said locations shall be kept in a separate location under the care of individuals responsible for depositing public money. Under no circumstance shall any money received be left unattended or in open view.

Ben Herron, Interim Village Manager

5/4/26
Date

Jill Grise, Finance Director

Purchase Order Administrative Rule

Sections 33.18 – 33.24 of the Administrative Code must be followed for purchasing procedures.

Steps

1. Department head submits requisition for purchase to Municipal Manager for approval.
2. Municipal Manager approves and forwards to Finance Director.
3. The Finance Director shall certify that funds are available.

Types of Purchase Orders

1. Regular Purchase Orders – Used for a one time purchase.
2. Blanket Purchase Orders – Used for multiple invoices over a period not to exceed 3 months.
3. Contract Purchase Orders – Used for multiple purchases and invoices for an undesignated period of time. Can be carried over from year to year.

Voucher Expenses Some types of purchases/invoices are for large amounts of funds and therefore are not in the best interest of the Village to create a purchase order. Examples of these types of expenditures are for gas & electric, water usage, trash service, etc. In these situations, the Finance Director is permitted to create an Expense Voucher and certify the funds available on the voucher. Approval of the invoice is still required by the department head or Municipal Manager.

PO Amendment Once a purchase order has been issued, the total cost ***cannot*** exceed the purchase order by more than 20% percent of the original amount. If the purchase exceeds the purchase order by more than 20%, the purchaser (employee) will be responsible for the remaining balance unless a Purchase Order Amendment Form has been completed and approved by the department head.

Emergency Procedures Emergency purchases are made due to unexpected situations that require an immediate supply, material, and/or equipment. If possible, the Finance Director shall be contacted as soon as possible to establish the availability of funds. In these instances, a requisition shall be submitted as soon as possible following the purchase.

Receipt of Items Purchased Upon receipt of items, the department head shall submit the signed/initialed invoice to the Finance Director. Items received shall be clearly marked for approval of payment.

Every undertaking by the Village involving expenditure of money shall be in writing. No officer or employee of the Village shall have the authority to enter into any oral or written agreement involving an expenditure of money. The Municipal Manager shall sign all contracts on behalf of the Village. Both the Finance Director and Municipal Manager shall sign all purchase orders.

This Administrative Rule shall be effective on and after 8/14/12.



Matthew Kline, Municipal Manager

Village of West Milton

Tax-Exempt Certificate & Reimbursement Policy

Purpose

1. Ensure proper use of the Village's tax-exempt certificate.
2. Provide clear procedures for reimbursing employees or officials who pay sales tax when making purchases on behalf of the Village that include Ohio sales tax.
3. Maintain compliance with ORC 5739.02 and related guidance provided by the Auditor of State Bulletin 2025-013.

Scope

This policy applies to all officials and employees of the Village of West Milton ("Village") who purchase goods or services on behalf of the Village, whether via Village accounts or personal funds.

General Policy

It is the policy of the Village that whenever possible, employees must use a Village purchasing card for purchases made on behalf of the Village. Personal payment should only occur when (a) the vendor cannot accept the Village's payment method or (b) timing requires immediate payment to fulfill an urgent Village need, and (c) the purchase is incidental and under the purchase threshold set forth in the Village's purchasing procedures. Supervisors and department heads are responsible for ensuring Village payment methods are available and used by staff when practical and for discouraging unnecessary purchases using personal funds.

Guidelines

1. Use of the Village's Tax-Exempt Certificate
   - 1.1. Only the Village, via its accounts, may use the Village's tax-exempt certificate for purchases. If a vendor invoices the Village directly and charges the purchase to the Village's account, no Ohio sales tax should be charged.
   - 1.2. All expenditures must be made for a proper government purpose.
   - 1.3. If an official or employee uses personal funds and the invoice is in their name or fails to clearly indicate the Village as the purchaser, the purchase is subject to Ohio sales tax.
2. Access and Controls
   - 2.1. The number of authorized persons that may use the Village's tax-exempt certificate shall be limited to those with a legitimate need consistent with their role.
   - 2.2. Tax-exempt certificates are issued from the Finance Director. This office will maintain a list of the distributed tax-exempt certificates.
3. Purchases via Personal Funds and Reimbursement
   - 3.1. Officials or employees may not use the Village's tax-exempt certificate when purchasing with their personal credit card or checking account.

3.2. If an official or employee uses personal funds to make a purchase on behalf of the Village, the following requirements must be met:

a. The expenditure must be pursuant to a proper governmental purpose and approved in accordance with Village purchasing card guidelines. The individual must pay any applicable Ohio sales tax at the point of purchase. The individual shall not present or attempt to use the Village's tax-exempt certificate for any purchases via personal funds.

b. A reasonable maximum dollar threshold of $300.00 is set for purchases that may be made using a personal account and reimbursed for sales tax. Purchases exceeding this amount must be made using the Village's account and tax-exempt certificate.

c. The individual may seek reimbursement from the Village for the full amount of the purchase (including sales tax depending on the circumstance), provided the purchase meets the Village's purchasing card guidelines and this policy with proper documentation.

3.3. Reimbursement requests must be documented with (a) the receipt/invoice, (b) proof of payment (personal card/statement), and (c) confirmation that the purchase was for the Village and approval was obtained before the purchase was made.

4. Village Account Purchases

4.1. Purchases made using the Village's account or credit card must include a detailed invoice or receipt showing the purchase was made by the Village.

4.2. Whenever possible, the Village's tax-exempt certificate should used to avoid unnecessary sales tax.

4.3. If sales tax is incorrectly charged on a Village account purchase, the official or employee is responsible for initiating the process of getting the vendor to remove or reimburse sales tax.

Non-Compliance and Findings

Failure to adhere to this policy (e.g., allowing personal purchases to claim the Village's exemption, failing to request refund of incorrectly paid tax, etc.) may result in a Finding for Recovery action by the Auditor of State or other implications authorized under Ohio law.

Roles & Responsibilities

1. Village Manager or Finance Director: Monitor compliance, periodically audit purchases and reimbursements, designate authorized users.
2. Department Heads: Ensure their staff are aware of and follow this policy and the Purchasing Procedures, approve purchases and reimbursements.
3. Employees and Officials: Adhere to policy when making purchases, choose appropriate payment method, submit required documentation, and ensure accuracy and obtain proper approval before making purchase.

Ben Herron, Interim Village Manager

1/1/26
Date

Jill Grise, Finance Director

Village of West Milton

Credit Card Policy

All credit cards shall be strictly used for making purchases on behalf of the Village of West Milton. The cards may not be used under any circumstance for personal use. If a purchase is made for personal use, it will be considered theft and you may be subject to disciplinary action, up to and including immediate termination of employment and criminal charges. You will be held responsible for all purchases you make on the cards.

Purchase Order Requirements

Purchases made using a credit card follow the same PO requirements and regulations as all other purchases. No purchase may be made without a PO already completed and approved. The maximum purchase that can be made on a card is $1,500.

Sales Tax

The Village of West Milton is tax-exempt and does not pay sales tax. If a vendor requires a Certificate of Tax Exemption, please see the Finance Director to obtain one. If you make a purchase and sales tax is charged, you will be responsible for returning to the vendor to have the sales tax removed from the purchase. No receipt that has sales tax on it will be accepted for payment and will be returned to you for immediate correction. If you cannot obtain a corrected receipt, you will be responsible for paying the tax on the purchase. *(The only exception for paying sales tax is in restaurants. As a rule, advise the restaurant that the meal is for Village-related (tax-exempt) activity and show the tax exempt form. If the restaurant refuses to remove the sales tax, make a notation on the receipt.)*

Receipts

You will be required to turn all itemized receipts in to your supervisor. The supervisor will sign the receipt and turn it in to the Finance Director. If you lose your receipt, it is your responsibility to contact the vendor to obtain a new one. If you are unable to produce a receipt for purchase, you are still liable for the purchase and will be required to personally pay for the purchase.

Prohibited Activity

The Village of West Milton's credit cards may not be used for:

- Personal use of any kind.
- ATM withdrawals/cash advances and other cash-back activities.
- Gasoline purchases.
- The purchase of alcoholic beverages.
- Any purchase that has not been pre-authorized as listed above.

Authorized Users

Credit cards are kept secured in the Finance Director's office. As needed, each department head is authorized to use the credit cards and will ask the Finance Director for the card(s). Department heads may authorize their staff to use the credit cards as needed and will notify the Finance Director.

Lost or Stolen Card

If you lose the credit card, you are required to notify the Finance Director immediately.

Cardholder Agreement

Any employee who wishes to use a Municipal credit card shall complete the cardholder agreement.

Cardholder Responsibilities & Agreement

The following is the procedure on using the credit card(s).

1. Submit a PO for approval.
2. Once PO is approved, sign-out the card in the Finance Director's office. *(You must maintain security of the card while it is in your possession.)*
3. Request a Tax Exempt Certificate from the Finance Director.
4. Inform the vendor that your purchase needs to be tax exempt. *(You are responsible for making sure the purchase is not taxed.)*
5. Make your purchase & verify accuracy of invoice.
    - In-store purchases: obtain & sign a detailed receipt/invoice.
    - Internet orders: print & sign order form/confirmation.
    - Telephone orders: request a faxed or e-mailed copy of order and sign.
6. Submit the receipt to your department head for approval.
7. Department head will give the receipt to Finance Director for payment.

I have read and understand the Credit Card Policy and Procedures. I have received a copy of this for my reference. I declare that I will use the credit card(s) for authorized Villages purposes only. I understand that personal use of the credit card(s) constitutes theft and is subject to disciplinary action, up to and including immediate termination of my employment and criminal charges. If I use the credit card for personal use, I agree to make full restitution of the total financial loss to the Village, including any legal fees incurred by the Village.

I agree to and accept responsibility for the protection and proper use of the credit card(s).

_____

Printed Name

_____ _____

Signature Date

Investment Policy

I. Policy Statement

It is the policy of the Municipality of West Milton of West Milton to invest all public funds in a manner which will provide maximum safety and preservation of principal, while meeting all the liquidity and operating demands, at reasonable market interest rates available. All investments made will conform to all applicable laws and regulations governing the investment of public moneys, including Section 135 of the Ohio Revised Code (ORC 135).

II. Objectives

A) To invest all moneys in accordance with the guidelines of ORC 135.14, with the priorities being: safety, liquidity, and yield, in that order. Primary objectives are the preservation of capital and the protection of investment principal.

B) To limit market risk and ensure reliable return on investments through diversity and management of securities held in the investment portfolio.

C) To safeguard repurchase agreement transactions so as to avoid all security risk, and to limit and track the market risk.

D) To ensure that all entities conducting business with the investing authority are knowledgeable of ORC 135 and this investment policy.

E) To ensure that the portfolio remain sufficiently liquid to enable the investing authority to meet operating requirements which might be reasonably anticipated.

F) The portfolio is not for speculation and will not be leveraged under any circumstances.

III. Maturity Guidelines

To the extent possible, the Finance Director will attempt to match its investments with anticipated cash flow requirements to take best advantage of prevailing economic and market conditions. The maximum maturity of any eligible instrument is five years from the settlement date, unless the investment is matched to a specified obligation or debt of the subdivision. Any investment made must be purchased with a reasonable expectation to be held to maturity.

IV. Permissible Investments

The Finance Director may invest in any instrument or security authorized in ORC 135.14, as amended. Permissible investments include:

A) United States Treasury bills, notes, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States. Stripped principal and interest obligations of such eligible obligations are strictly prohibited.

B) Bonds, note debentures, or any other obligation or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal national Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, or Federal Student Loan Marketing Association. All federal agency or instrumentality must direct issuances of the federal agency or instrumentality.

C) STAR Ohio is eligible as long as the fund maintains the highest letter rating provided by at least one nationally recognized standard rating service as outlined in ORC 135.45.

D) Bond and other obligations of this state.

E) Interim deposits (such as Certificates of Deposits) in the eligible institutions applying for moneys as provided in ORC 135.08.

F) No-load money market mutual funds consisting exclusively of obligations described in sections IV A or B of this policy and expressly excluding derivatives in accordance with ORC 135.14

G) Written repurchase agreements (repos) with any eligible public depository mentioned in ORC 135.03, or with any dealer who is a member of the NASD. The market value of the securities subject held as collateral for an overnight repo (including sweep accounts) or term repo must exceed the principal by at least 2%, and the securities must be market to market daily. Term repurchase agreements may not exceed 30 days. Any repurchase agreement with an eligible securities dealer must be transacted on a delivery versus payment basis. All securities purchased pursuant to a repurchase agreement must be delivered into the custody of the Finance Director or an agent designated by the Finance Director. Such institution or dealer must agree in writing to unconditionally repurchase any of the securities used for any repo transaction. Reverse repurchase agreements are strictly prohibited.

V. Derivatives

Investments in derivatives are strictly prohibited. A derivative is defined in ORC 135 as a financial instrument or contract or obligation whose value is based upon or linked to another asset or index or both, separate from the financial instrument, contract or obligation itself. However, any eligible investment with a

variable interest rate payment based upon a single interest payment or single index comprised of other investments consisting of U.S. government or federal agency or instrumentality obligations is not considered a derivative it it matures in two years or less.

VI. Pooling

The pooling of funds by subdivisions is prohibited except as provided in ORC 715.02 or Section IV, Article XVIII of the Ohio Constitution, and STAR Ohio.

VII. Eligible Institutions

Any financial institution located within the State of Ohio as defined by ORC 135.03 is eligible to serve as an approved depository and/or investment provider. Only securities dealers and brokers that are members of the National Association of Securities Dealers (NASD) are eligible to be an investment provider. Investment advisors must be eligible financial institution as defined by ORC 135.03, or an advisor that is registered with the Securities and Exchange Commission.

VIII. Acknowledgments

All brokers, dealers, and financial institutions executing the transactions initiated by the treasurer must sign the investment policy acknowledging their comprehension and receipt of the policy.



Section 7

Glossary of Terms

Glossary of Terms

Accrual Basis of Accounting - A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of the related cash flows.

Appropriation – The amount of expenditure authorized by City Council in an ordinance. Appropriations are specific as to fund, for operating funds, and as to department. An appropriation line item is a specific purpose for which spending is authorized.

Basis of Accounting – The timing of recognition, that is, when the effects of transactions or events should be recognized for finance reporting purposes. Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

Board of Adjustments (BoA) – A board of the Village of West Milton that hears requests for variance from the Village's Planning & Zoning Code.

Bond – A promise to repay a specified amount of money (the face amount of the bond) on a particular date (maturity date). Bonds primarily are used to finance capital projects.

Cash Basis of Accounting – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Capital Asset – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Capital Equipment – An item that has a useful life of more than five years.

Capital Improvement Program (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the City's long-term needs.

Capital Outlay – An appropriation line item for capital expenditures, including buildings, equipment, and infrastructure.

Cash Basis of Accounting - A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities at the time they are received or expended.

CCA (Central Collection Agency)– The agency the Village contracts with for income tax collections.

Cemetery Fund (200) – A special revenue fund utilized to account for all transactions related to the maintenance and repair of Village cemeteries.

Codified Ordinance – The body of permanent laws enacted by past and present Village Councils.

Annual Comprehensive Financial Report (ACFR) – A financial report that encompasses all funds and component units of the government. The ACFR is a governmental unit official annual report.

Contingency – Funds set aside in the general fund for future unplanned events which cannot be predicted with certainty.

Contractual Services – Services or maintenance received from other individuals or businesses that provide professional or technical expertise, perform or provide a particular service, or render an opinion or recommendation.

Debt Service – The amount needed to retire bonds issued by the Village and loans made to the Village. Debt service includes both principal and interest.

Department – A major organizational unit, headed by a Department Director that provides services to Village residents and constituents.

Drug Law Enforcement Fund (214) – A special revenue fund utilized to account for transactions related to drug offenses, specific to drug law enforcement expenses.

Encumbrance – A commitment to purchase goods or services, as evidenced by a purchase order number. The establishment of an encumbrance results in a reduction of the amount available for future expenditures from an appropriation line item.

Enforcement & Education Fund (213) – A safety trust fund established to account for the portion of an OMVI fine that is designated for such education and enforcement of OMVI offenses.

Expenditure – The amount paid for goods and services. Expenditure also includes the portion of an encumbrance that has not been executed by the end of the calendar year.

Fire Capital Improvement Fund (445) – A capital improvement fund utilized to account for all transactions related to planning of capital expenditures and future needs of the Fire Department.

Fiscal Year – The twelve-month period, beginning January 1, and ending December 31, for which an appropriation line item is available for expenditure.

Fringe Benefits – A budget account that reflects expenditures for benefits provided by the Village to its employees, including retirement contributions; health, dental and vision coverage; life insurance; and others.

Full-Time Budgeted Employee – An employee who occupies a full-time position and who is employed for an entire fiscal year.

Full-Time Equivalent (FTE) – A position or group of positions that are budgeted for an entire fiscal year. An FTE is budgeted for 2,080 hours.

Fund – A fiscal and accounting entity, which has a self-balancing group of accounts including: recording cash, and other assets, liabilities, fund equities, revenues or expenditures. Funds are established to carry on specific functions or objectives in accordance with the Ohio Revised Code and Codified Ordinances of the Village.

Fund Balance – The difference between revenues and expenditures of a fund.

Fund Accounting – The appropriation of expenditure funds based on the revenue resources upon which the Village receives for a particular fund.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, which encompasses the convention, rules, and procedures that define accepted accounting principles.

Governmental Accounting Standards Board (GASB) The ultimate authoritative accounting and financial reporting standard setting body for state and local governments.

General Fund (101) – The main operating fund of the Village. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

Grant – A contribution by a government or other organization to support a particular function. Grants may be classified under special revenue funds.

Income Tax – The tax on earned income of residents, non-residents, and net profits of companies doing business in the Village, as provided in the Codified Ordinances. The current rate is one and one half percent (1.5%). There is no reciprocity for residents who work in another community.

Investment Earnings – Money paid to the Village from the investment of idle funds. Investments are governed by the Codified Ordinances as to type and amount and are generally limited to securities of the U.S. government and high-grade commercial enterprises.

Miami County Budget Commission – A three-member body, consisting of the County Auditor, County Treasurer, and County Prosecutor, that sets limitation on the amounts available for appropriation from any fund. The Commission also sets the property tax rates that will be enacted by Village Council and provides estimates of amounts available for distribution to the Village from the Local Government Fund.

Municipal Charter – The governing document of the Village, containing provisions that establish the form of government. The residents must vote on any amendments to the Charter.

Ohio Revised Code (ORC) – The permanent body of laws enacted by the General Assembly.

Ordinance or Resolution – A specific piece of legislation enacted by Village Council.

Performance Measure – A description of a desired outcome for a particular element of service delivery for which a department can be held accountable.

Personal Services – An appropriation line item covering expenditures for all accounts involving pay to employees and associated fringe benefits.

Planning Board (PB) – A Board of the Village of West Milton that manages planning & zoning activities within the Village and hears requests for applications on conditional use permits, making recommendations to Village Council on rezoning, subdivision and development plan requests, and preforms interpretations of the Village's planning and zoning code.

Program Category – An organization grouping of similar sub-activities or tasks within a program or organizational unit.

Property Tax – A tax levied on all real estate and personal property in the Village.

Refuse Fund (501) – A enterprise fund that provides a record of transactions related to the operation of the refuse system.

Sewer Fund (620) – A enterprise fund that provides a record of transactions related to the operation of the sewer system.

Sewer Capital Fund (420) – An enterprise fund that provides a record of transactions related to the capital improvements of the sewer system.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes.

State Highway Fund (204) – A special revenue fund that is utilized to account for all transactions related to the maintenance and repair of those portions of state highways that are located within the Village.

Street Construction & Maintenance Fund (203) – A special revenue fund utilized to account for transactions related to the maintenance and repair of village streets, including storm sewers.

Street Levy Fund (201) – A special revenue fund utilized to account for transactions related to the maintenance and repair of village streets, including storm sewers. Funded by a property tax levy of 3.00 mills, which is subject to voter election every 5 years.

Supplies & Materials – Expendable materials and operating supplies necessary to conduct departmental operations.

Tax Budget – The budget submitted to the Miami County Budget Commission that sets forth the funding requested from property taxes and other information as requested by the Commission.

Tax-Increment Financing (TIF) – Financing secured by the anticipated incremental increase in tax revenues resulting from the redevelopment of an area.

Transfers In/Transfers Out – Money transferred into or out of a fund from another fund.

Water Fund (601) – An enterprise fund utilized to account for transactions related to the operation of the water system.

Water Capital Improvement Fund (401) – An enterprise fund that provides a record of transactions related to the capital improvements of the water system.

West Milton Community Improvement Corporation (WMCIC) – A non-profit serving the residents of the Village in the revitalization and enhancement of property and business environments within the Village by encouraging economic development.

WWTP Replacement Fund (423) – An enterprise fund utilized to account for all transactions related to planning and replacement of the wastewater treatment plant.

10/22/26

2026 Budget Amendments

AMOUNT	FUND(S)	FOR
5,000	General	Add'l Council & PB mtgs, manager change
10,500	General	Audit fees
26,500	General	Entry signs (10k insurance claim)
125,000	General	Property acquisition - school courts
8,000	General	Street Lights
?	General	571 Pedestrian Trail project - 2026 amt TBD
22,000	General	Park restroom improvements (electric, foundation)
?	General	Crosswalks (SR 571 & Jay) - 2026 amt TBD
35,000	Water	Altitude Valves - possible increase
71,000	Water & Sewer	Wagner Rd Impr - engineering
10,000	Sewer Cap	WWTP Improvements OWDA loan fee
(433,000)	Sewer Cap	Sanitary Sewer Trunk Line - final project adjustment
10,000	Sewer	Sludge
?	Sewer	WWTP Improvements design - 2026 amt TBD
110,000	General, Street, Refuse, Water Cap, Sewer Cap	Service garage upgrades

11,668,666.58	Original Appropriations
0.00	Amendments
11,668,666.58	**Amended Appropriations**

WORKSHOP
STAFF UPDATES

Meeting Date	**October 27, 2026**
Discussion Topics	1. Retail Strategies / Downtown Strategies Updates 2. Policy Updates 3. Board of Adjustments Open Position 4. Comprehensive Plan Updates 5. Charter Review Commission / Fees / Codified Ordinance Updates 6. West Milton Brand Image 7. Park Updates
Attachments	• Retail Strategies Annual Review • Downtown Strategies Half Year Review

Details on Discussion Items

I will discuss each of these topics at the meeting in more depth. If the Village Council or Residents have questions about the topics, I would encourage you to reach out to me prior to the meeting, so I can fully address your questions.

1. Retail Strategies / Downtown Strategies Updates
   Councilman Todd asked me to bring you updates from Retail and Downtown Strategies for discussion. Attached to this update you will find both updates for your consideration. I wanted to provide some context to what each group was hired to do, as there is always some confusion on their roles and relationship with the Village.

   Retail Strategies was hired in 2025 under CM-25-50 as "Downtown Strategies", for three years, at a price of $45,000 in year 1, $25,000 in year 2, and $25,000 in year 3. Downtown Strategies was obligated to create a 5-Year Downtown Strategic Action Plan which was completed in February 2026. The plan includes four focus areas – policy & administration, design, tourism & promotion, and economic vitality. This agreement generally has been completed, but the contract allows for continued coordination with Downtown Strategies to get additional thoughts on implementation.

   Retail Strategies was also hired in 2025 under CM-25-51 for retail recruitment, for three years, at a price of $45,000 in year 1, $45,000 in year 2, and $45,000 in year 3. The Retail Recruitment agreement has Retail Strategies reaching market trade areas, performing market and retail GPA analysis and updating the Village on retail industry

trends. Additionally, they are to catalog priority commercial properties for development and actively reach out to local brokers and landowners about properties. Their primary goal though is to provide retail recruitment for the Village, which includes proactive retail discussions for priority or targeted zones and they are required to contact a minimum of 30 retailers, restaurants, brokers and/or developers. As the report reflects, Retail Strategies has reached out to many companies, but this point has not led to any user choosing to open a new commercial or restaurant use within West Milton.

2. Policy Updates
   Currently we have two sets of policy documents, the personnel rules, which were updated in May 2026, and the policy and procedure manual, which is a separate addendum to the personnel policy rules. I would like to go through both documents and reformat and redesign how the Village Personnel Manual functions.

   The Village hires the Village Manager to hire, fire, discipline, and manage all employees of the organization. Under the Charter, the Village Manager is empowered to manage all employees, which most communities have interpreted to included the Personnel Policy Manual. Working with the Village Council, I would like to update the Codified Ordinances to incorporate this understanding better. Additional details will be provided in the Codified Ordinance section below.

   Additionally, the Village Manager issues Administrative Policies for the Village, which I would like to formalize within our Codified Ordinances. Those policies include road closures, snow removal standards, and many others. Again, as I begin to work through these policies, I would like to incorporate them all into a single document that is easier to use for our internal staff and for the public to understand. I intend to begin this process in January, which will go along with other language changes that we are going to propose to the Codified Ordinances and Charter.

3. Board of Adjustments Open Position
   Due to a resignation on the BoA, we have an opening. I have received one resume for the position and will be making a recommendation to the Council for their consideration at the next meeting.

4. Comprehensive Plan Finalization
   On October 14th we held a public meeting at Village Hall from 6-8PM that was well advertised, but unfortunately not well attended. We had 10 people come through to discuss the plan, and we took notes from them about their thoughts on the presented materials. I am now working with COLLABO on the final document, and we intend to have the draft document ready for the Planning Board to review on November 4th. They will make any final comments or edits and we will finalize the document and have it ready for review by the Village Council on November 24th.

   The Planning Board will again review the final plan at their December 2 meeting and make a recommendation to the Village Council for adoption.

The Village Council will adopt the plan on December 8th.

5. Chater Review Commission / Development Fee / Codified Ordinance Changes
   I intend to request that the Village Council appoint members to the Charter Review Commission in December. I would like for the Charter Review Commission to do their work from January through July and have the proposed amendments on the ballot in November 2027. The Charter has not been updated since 2015, and in 2015 only made two minor modifications. The last substantial review of the Charter occurred in 1991, and many sections are in need of updates. I look forward to working with the Charter Review Commission to get these sections laid out and ready for public review and vote.

   As part of the overall review of Village operations, I continually am running into situations that cause me pause. The most recent situation is in regards to the fee schedules that we have in the Village. These fee schedules, many times, are from a long time ago, and have either been ignore or forgotten. As I work through the Codified Ordinances, I take note of each of the fees and I am trying to make sure that we are following the code. This has led to additional issues with our Code and the fees that we have within it. I intend to discuss the our fees, specifically our Parks fee and Development fee. Additionally, as I work to make large scale updates to our Codified Ordinances, I would like to centralize our fee schedules, so people to see and understand all of the fees in one place. It is currently very challenging to understand the full scope of our fees, since they are within many different locations in our code.

   As noted above numerous times, I intend to make updates to our Codified Ordinances in the coming months. I have begun to go through each chapter, section by section. We need to remove sections that no longer have value, we need to update those that are out of current compliance, and as previously discussed, we need to completely rewrite our zoning/development code portion of the ordinances. This is a HUGE undertaking, but is necessary for the betterment of the organization and of the Village as a whole.

6. Brand Image Discussion
   I will have three options for discussion at the meeting. We have a public survey available for the community to vote on their favorite and to provide feedback to help make the draft concepts into formal concepts and to help the Village Council select the final choice.

7. Parks Updates
   The list of projects and their updates is below.

   - **Municipal Park –** Restrooms were delivered and the plumbing and electrical are being connected. The old concessions building will be demolished, graded, and seeded next Spring.
   - **Founder's Park** – No updates.

- **Jay Street Park** – The lot splits were approved and the mylar is at the County Recorder. Once the split is finalized, the Village will finalize the purchase. The 2027 budget will reflect the court improvements and overall property clean up.

retail strategies

Partnership Review

Retail Recruitment // The Past Year in Review

West Milton, Ohio

Prepared by Michael Warsaw and Jimmy Pritchett

Executive Summary

This report covers the past year of recruitment in West Milton: the retailers we pitched, what they told us, the sites in play, and where things stand today.

We worked 53 national and regional brands across 106 outreach efforts. The work centered on three opportunities: retail pads in a new housing development, a small shop space in an existing center, and an off market parcel along a main corridor whose owner is willing to sell.

The headline is the pipeline. 13 brands are reviewing the market, including two hotel brands and several national restaurant brands, and a pizza brand told us it has a franchisee looking in the area. Nothing is signed, so we're not calling any of it a win.

The constraint is market size. Seven brands passed for now, mostly because West Milton is small today, and three need a franchisee before they can move. Our answer is to lead with the new housing in the village and the sites that fit, to send updated numbers as homes deliver, and to work the franchisee side for the three that need one. The year ahead is about moving the brands reviewing the market to sites.

retail strategies

RETAIL RECRUITMENT // WEST MILTON, OH

The Past Year by the Numbers

Recruitment activity in West Milton over the past year.

106	53	8	4
Outreach Efforts	Brands Engaged	Retail Categories	Industry Events

Brands by Category

Quick Service & Fast Casual	26	Casual & Full Service Dining	2
Health, Beauty & Fitness	7	Grocery	2
Coffee, Beverage & Dessert	6	Hospitality (Hotels)	2
Home, Pet, Electronics & Specialty	6	Value, Discount & Farm Home	2

Each brand is counted once.

The Past Year at a Glance

Pitch the Market

Introduced West Milton to national and regional brands.

Meet the Brands

Took the market to the major shows and met brand teams in person.

Bring Sites

Sent the new development pads, a shop space, and an off market parcel.

Follow Up

Followed every reply, from reviews to passes, with a next step.

RETAIL RECRUITMENT // WEST MILTON, OH

The Recruitment Pipeline

Here's where West Milton's retail prospects stand today. We contacted 53 retailers, and 20 have not replied yet. We continue to follow up with each.



What's Closest

The closest opportunities are the 13 brands reviewing the market, plus a pizza brand that told us it has a franchisee looking in the area. We have sites in front of them, and we'll keep you posted as they move.

Hotel Interest in the Market

Two hotel brands both told us they're willing to pass hotel opportunities to operators and developers. They need a developer or operator with a site, so we're looking for one and will bring a site as soon as there is one.

10 No Current Interest, plus 3 Waiting on a Franchisee

Seven brands have passed for now, mostly because West Milton is small today. Three more need a franchisee in the area. We'll send each pass updated numbers as the new homes in the village deliver, and we're working the franchisee side for the three that need one.

The first two boxes count everyone who reached that point. The others show where retailers stand today.

RETAIL RECRUITMENT // WEST MILTON, OH

Where Every Brand Stands

This page shows where each brand we are in conversation with stands today. Each brand appears once, at its furthest stage. The 20 brands that have not replied yet are marked on the Brands by Category page. No brand has reached Pending Win or Reviewing Sites yet.

Reviewing the Market means it is studying the market with real interest, Interested in the Market means the community interests it, Early Conversations means we are talking and the brand has not moved further, Waiting on a Franchisee means the brand needs a franchisee in the area, and we're working that side, and No Current Interest means the market is not right for the brand today, so we'll keep it updated.

Reviewing the Market (13)

Quick Service & Fast Casual (6), Coffee, Beverage & Dessert (2), Health, Beauty & Fitness (2), Hospitality (Hotels) (2), Grocery (1).

Interested in the Market (1)

Home, Pet, Electronics & Specialty (1).

Early Conversations (9)

Health, Beauty & Fitness (3), Coffee, Beverage & Dessert (2), Quick Service & Fast Casual (2), Casual & Full Service Dining (1), Value, Discount & Farm Home (1).

Waiting on a Franchisee (3)

Quick Service & Fast Casual (3).

No Current Interest (7)

Quick Service & Fast Casual (5), Grocery (1), Value, Discount & Farm Home (1).

RETAIL RECRUITMENT // WEST MILTON, OH

Retailer Recruitment

Here's where the conversations stand in West Milton, by category.

Quick Service & Fast Casual

Our deepest category, with 26 brands. Five national restaurant brands are reviewing the market, and a pizza brand told us a franchisee is looking in the area. Five passed for now and three need a franchisee, so we're pairing the passes with updated numbers and working the franchisee side.

Health, Beauty & Fitness

Two hair care brands are reviewing the market, and we sent one of them the shop space. A dental group needs a much larger market, so we're putting that effort into the small footprint concepts that fit.

Coffee, Beverage & Dessert

Two beverage brands are reviewing the market, and we sent one of them the new development pads. Another coffee brand said it likes the Dayton area, and we're following up with sites.

Home, Pet, Electronics & Specialty

A mattress brand is interested in the market and will consider about 4,500 SF of new or vacant space across the region. We sent wireless, shipping, and battery concepts the shop space and are following up.

RETAIL RECRUITMENT // WEST MILTON, OH

Retailer Recruitment, Continued

Casual & Full Service Dining

One breakfast brand is expanding and will consider second generation space, and another has an off market parcel. We're following up with both.

Grocery

One grocer is reviewing the new development opportunity through the person who oversees this market. A discount grocer passed because it would need to see much more residential and retail growth, so we'll send it updated housing numbers as new housing delivers.

Hospitality (Hotels)

Two hotel brands are reviewing the market. Both pass opportunities to operators and developers, so we're looking for a developer or operator with a site.

Value, Discount & Farm Home

Two farm and home brands each got the new development retail opportunity. One has no development interest right now, so we're keeping it updated, and we're following up with the other.

What We're Hearing

Brands notice the housing growth in the village. The limit is market size today: several brands said so directly, and one wants to open its nearby store first. Our answer is to lead with the housing that is delivering, send updated numbers, and favor small format and franchisee backed brands.

RETAIL RECRUITMENT // WEST MILTON, OH

Brands by Category

This is the full roster of the brands we engaged this past year, including the ones named earlier in this report. Being on the list means we've had a conversation or sent a site, not that a brand has made a commitment.

Quick Service & Fast Casual (26)
26 brands. 10 have not replied yet.

Health, Beauty & Fitness (7)
7 brands. 2 have not replied yet.

Coffee, Beverage & Dessert (6)
6 brands. 2 have not replied yet.

Home, Pet, Electronics & Specialty (6)
6 brands. 5 have not replied yet.

Casual & Full Service Dining (2)
2 brands. 1 has not replied yet.

Grocery (2)
2 brands.

Hospitality (Hotels) (2)
2 brands.

Value, Discount & Farm Home (2)
2 brands.

RETAIL RECRUITMENT // WEST MILTON, OH

The Work Behind the Scenes

These are the foundations behind every pitch.

Market Data Support

Every brand gets the same market picture: the community profile, the growth coming to the village, and the trade area. We run and update West Milton's Expanded Trade Area as new data becomes available. That work happens behind the scenes, so you may not see the change until a pitch uses it.

Site and Void Analysis

We read the retail aerial against what each brand needs, so we pitch West Milton to the concepts that fit.

Property Research

We work the available spaces and the parcels where an owner is willing to sell, including an off market parcel along a main corridor and a small shop space in an existing center.

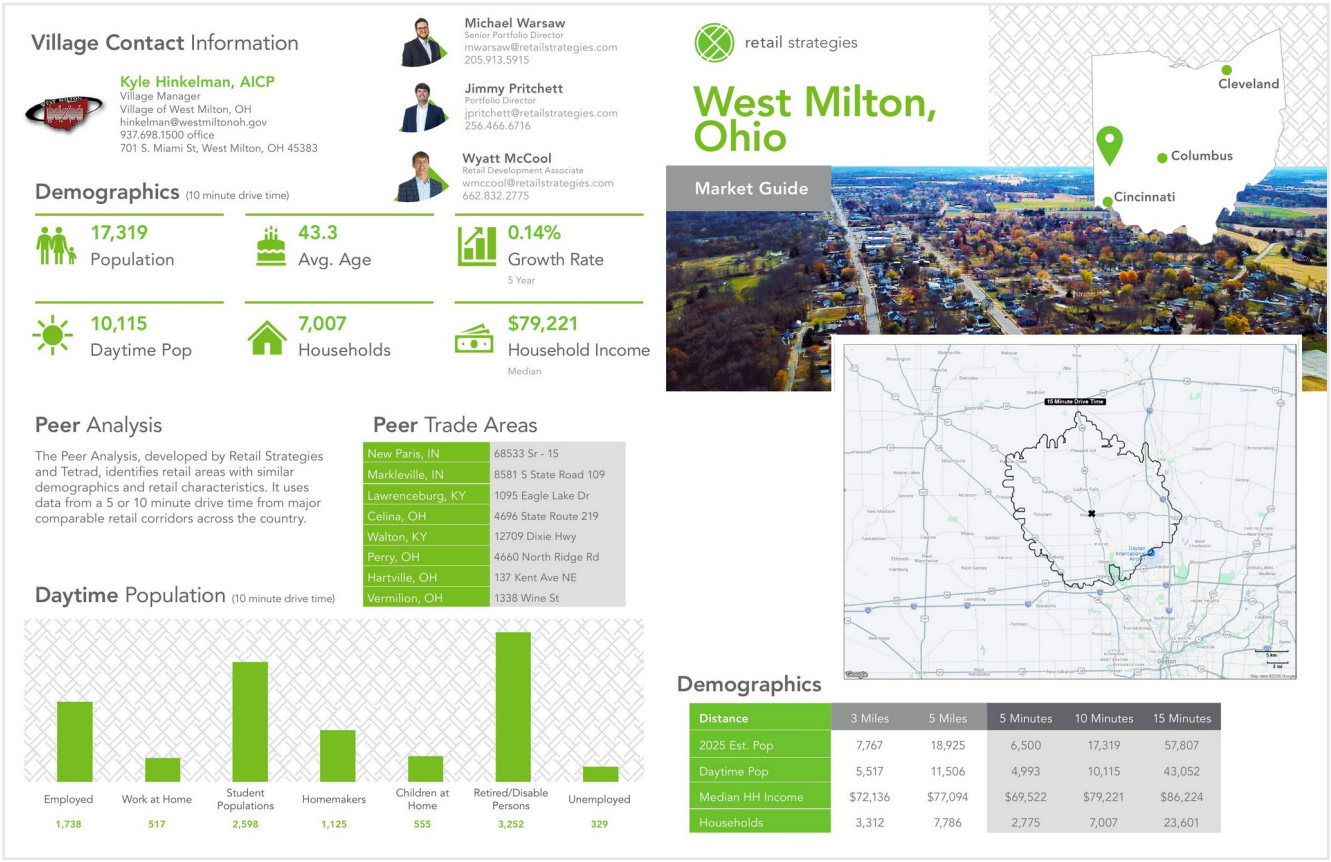
Matching Brands to Sites

Each brand gets the site that fits its size, traffic, and co-tenant needs, with the new development pads for the brands that want new construction.

The Community Market Guide

The Community Market Guide

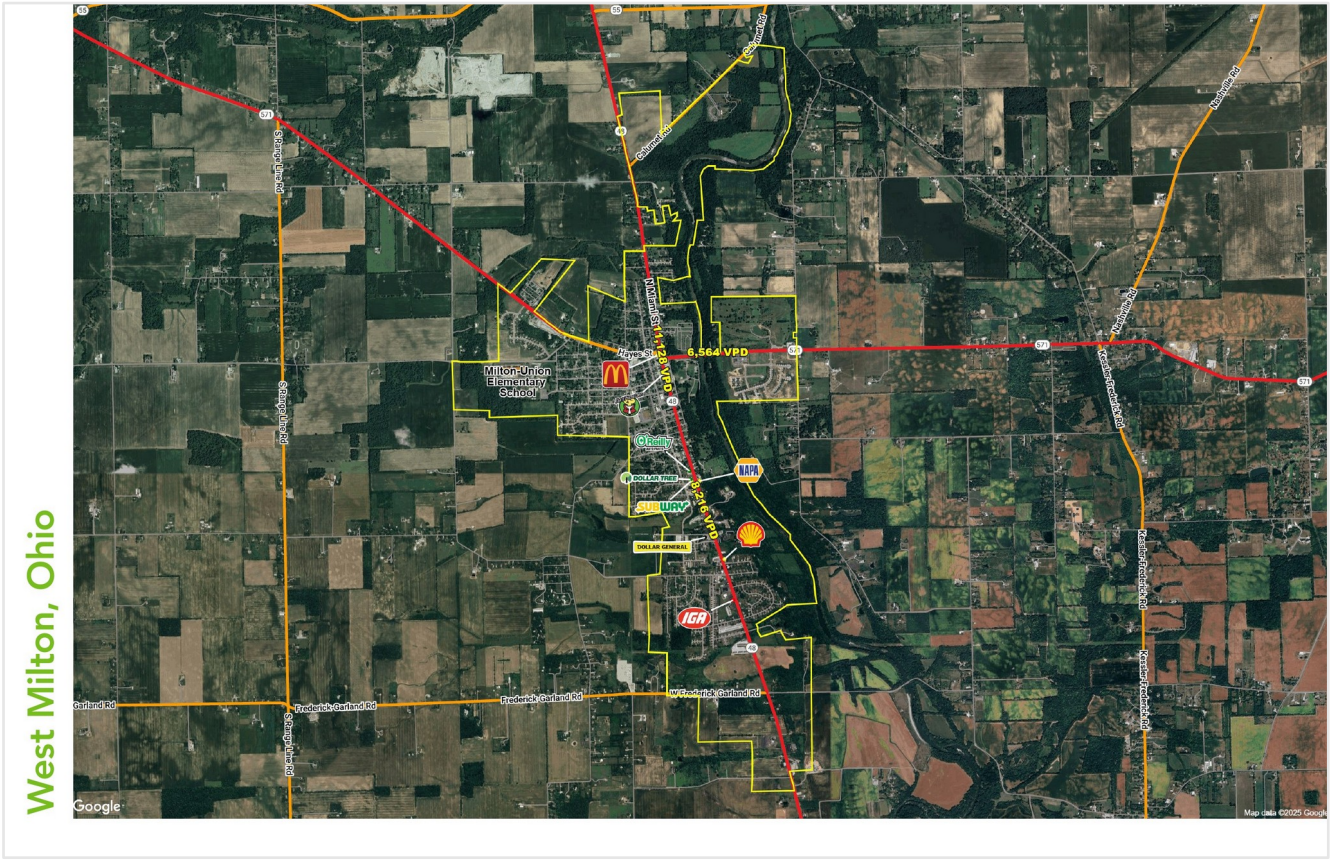
Within a 10 minute drive of West Milton, the trade area holds 17,319 people and 7,007 households, with a median household income of $79,221 and a daytime population of 10,115. The guide also names eight peer trade areas with similar demographics, so brands can compare West Milton with markets they already know.



The Retail Market Aerial

The Retail Market Aerial

The aerial maps what operates in West Milton today and the traffic on its main roads: about 11,100 vehicles a day on SR 48 in the north of the village, about 8,200 in the south, and about 6,600 on SR 571. We use it to see which brands fit before we pitch them.



RETAIL RECRUITMENT // WEST MILTON, OH

A Constant Presence in West Milton

At the Shows

Team North attends ICSC Midwest, Retail Live Midwest, ICSC Mid-Atlantic, and ICSC Las Vegas. Those conversations produced the brand reviews and the hotel interest in West Milton, and we followed each one with sites.

On the Ground

We worked with the housing developer on the retail plans and collected a lot survey, then shared both with prospects to build interest.

Owners and Brokers

We talk with brokers and tenant reps who cover the market for national brands, and we bring brands sites that never reach a listing, such as an off market parcel.

Working With West Milton

We keep West Milton informed on every reply, pass, and site, so nothing in the pipeline is a surprise.

Reporting

Our main point of contact receives a quarterly update in the month after each quarter ends. It covers the retailers we engaged in the prior quarter and any movement since the last report.

Industry Events Credited

ICSC Midwest October	**Retail Live Midwest** November	**ICSC Mid-Atlantic** March	**ICSC Las Vegas** May

RETAIL RECRUITMENT // WEST MILTON, OH

Sites & the Year Ahead

The New Development Retail Opportunity

A new home community in West Milton has a developer offering retail on a main corridor. We sent it to about a dozen brands, from grocery and coffee to farm supply and fast casual, and a grocer, a coffee brand, and a wing brand are reviewing it. The next step is to bring the brands that reviewed it a plan and a timeline for the retail pads.

The Off Market Parcel

An off market parcel along a main corridor, where the owner is willing to sell, went to 13 restaurant brands. The first replies say the market is small today, so we're following up with each of the rest and offering an introduction to the owner.

Looking Ahead

Convert the Brands Reviewing the Market

Take the new development pads, the off market parcel, and the shop space to the 13 brands reviewing the market, and ask each for a decision on a site.

Answer the Passes With Growth

Send the brands that passed updated housing numbers as new housing delivers, because the reason most gave was size.

Find the Hotel Developer

Bring the hotel brands a site as soon as a developer or operator steps forward, since both pass opportunities to them.

Questions? Contact the Team

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retail strategies // downtown strategies

West Milton, Ohio

Partnership Update:

Year 2 Midpoint



July 2026 – October 2026



Our Partnership

In the summer of 2025, the Village of West Milton, Ohio partnered with Downtown Strategies to develop a short-term strategic vision for Downtown West Milton. The first year of the partnership (July 2025-June 2026) focused on understanding existing conditions, engaging the community through public input, and developing the 5-year Strategic Action Plan, as summarized in the Year 1 Partnership Update.

This Midpoint Check-in serves as a supplement to the Year 1 Partnership Update and provides a brief overview of the work completed during the first half of Year 2 from July-October 2026. The second year of the partnership is focused on Implementation Support, helping the West Milton community move from planning to action through a dedicated Action Team, monthly support meetings, and ongoing technical assistance.

Year 2

While much of Year 1 centered on the Core Team, the first half of Year 2 shifted the focus to an Action Team, which is a project-based group formed to lead short-term, visible projects identified in the Strategic Action Plan. The Action Team includes every member of the Core Team along with additional community volunteers, which keeps local leadership closely connected to the work while broadening community involvement. During this period, Downtown Strategies facilitated monthly support meetings, provided technical assistance and resources, and developed materials to help the local team advance its priorities. A brief overview of the services and support provided from July 2026 through October 2026 is summarized below.

Technical Assistance, Support, & Deliverables

Monthly 30/30 Action Team Meetings

Downtown Strategies continued to host monthly 30/30 meetings with the West Milton Action Team throughout the first half of Year 2. Each meeting reviews progress from the prior 30 days, troubleshoots challenges, and assigns clear tasks for the next 30 days. Downtown Strategies also hosted an additional working session in August 2026 to help shape a new sidewalk vibrancy initiative.

Following each meeting, Downtown Strategies posts a written summary and task list to the Basecamp project management platform, keeping the team aligned and accountable between meetings. This consistent rhythm of communication has allowed the team to make thoughtful decisions, adjust course when needed, and maintain steady momentum. The Action Team's recent efforts have focused on some specific initiatives such as an alley activation project, sidewalk vibrancy campaign, establishing the West Milton Main Street Association, and developing components of the Village's comprehensive plan.

Alley Activation: Building a Strong Foundation

The initial focus of Year 2 was on a festoon lighting installation planned for the alley adjacent to 28 Marketplace. The original plan was to complete the first phase of the project in time for the Fall Fling Car Show on September 19th. Over the summer, the team secured support from adjacent property owners, met with a local electrician to explore installation options, and coordinated with the Village regarding the underground utilities in the alley. Downtown Strategies supported these efforts by sharing cost information from comparable string light projects in other communities including temporary and long-term lighting installations, as well as a photo album of examples of alley activations from other communities.

After a closer evaluation of the alley in July 2026, the Action Team made a strategic decision to pause the lighting installation and develop a more comprehensive plan for the space. The assessment showed that the alley would benefit from foundational improvements, including cleanup, paving, landscaping, and underground utility upgrades, before permanent enhancements are added. Rather than rushing to meet the original September deadline, the team chose to take the time needed to do it right the first time and ensure that future investments in the alley are built on a strong foundation.

The Village is now planning cleanup and utility improvements in 2027 that will pave the way for above-ground enhancements such as lighting, seating, landscaping, and public art. In the meantime, Downtown Strategies recommended that any near-term additions remain temporary and movable, such as festoon lights mounted in planters, so the community can continue to see visible progress while long-term improvements are planned. The Action Team continues to explore options for temporary string light treatments while the longer-term foundational enhancements are planned.

Sidewalk Spark: A Downtown Vibrancy Initiative

As the alley project moved to a longer-term timeline, the Action Team turned its attention to a strategy that would create visible impact across all of downtown and show visual progress. Building on the sidewalk vibrancy recommendations in the Strategic Action Plan, Downtown Strategies worked with the Action Team to develop "Sidewalk Spark," a campaign that encourages downtown merchants to add vibrancy through seasonal storefront window displays, small-scale activations, and sidewalk vibrancy treatments. The original plan was to launch the campaign in the fall to encourage fall decorations, something downtown merchants already do well, and build momentum for enhanced seasonal decorations throughout the Christmas holiday season.

Downtown Strategies developed a set of materials to help the local team introduce the initiative, including:

- A comprehensive overview of the Sidewalk Spark initiative
- Talking points for Action Team members
- A "Pitch Deck" PowerPoint presentation for introducing the initiative to downtown business and property owners
- A case study of the Downtown Beautification Blitz in Deer Park, Washington, a similar volunteer-led campaign that produced a noticeable visual transformation in four to six months
- Guidance on branding the campaign, engaging merchants through lunch-and-learn style meetings, and maintaining ADA-compliant clearances along sidewalks

Sidewalk Spark was introduced to downtown stakeholders at the Village's first Business Roundtable on September 11, 2026, held in conjunction with the local Rotary Club meeting. The session drew nearly 30 attendees, and the initiative was well received. With the new Main Street program taking shape, the team made a strategic decision to have the Main Street organization take ownership of Sidewalk Spark and to fully launch the campaign in Spring 2027 rather than the Fall 2026. The spring-cleaning addition of the campaign will be held in coordination with a community cleanup day. This approach gives the initiative a dedicated organization to sustain it long-term.



Comprehensive Plan Content

At the request of the Village, Downtown Strategies provided written content for the Village's updated Comprehensive Plan. The content summarizes the Downtown Strategies partnership and approach, the themes and focus areas of the Strategic Action Plan, early implementation successes, and West Milton's progress toward Main Street. This helps keep the Comprehensive Plan, the Strategic Action Plan, the Main Street program, and the Village's retail recruitment efforts aligned. The updated Comprehensive Plan is scheduled for adoption in December 2026.

Community Momentum

Alongside the work of the Action Team, the West Milton community leaders have achieved several local wins during the first half of Year 2.

West Milton Main Street

One of the most significant milestones of the partnership has been West Milton's progress in establishing a Main Street program through Heritage Ohio. The Strategic Action Plan identified a Main Street program as a longer-term goal, yet West Milton has advanced toward it much faster than anticipated. Following the DART Assessment in June 2026, West Milton was officially recognized as an Aspiring Main Street community by Heritage Ohio.

On September 10, 2026, Heritage Ohio presented the Main Street plan for West Milton, which used the Downtown Strategies 5-year Strategic Action Plan as its foundation. This ensures that the strategies developed through community input will continue to guide downtown revitalization through the new organization.

Following the delivery of the final plan, four committees were established in September 2026: Organization, Design, Promotion, and Economic Vitality. The committees are already identifying early priorities, including outreach to downtown businesses, development of a logo and website, and formal establishment of the nonprofit organization. The Main Street Executive Board has also begun meeting to guide these efforts. Downtown Strategies is prepared to assist the Main Street Board and committees as needed as part of this partnership.

WEST MILTON
MAINSTREET
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America 250 Ohio Mural: A mural panel featuring the America 250 Ohio logo was installed at the corner of State Route 571 and Washington Street, a highly visible location that serves as a gateway feature for downtown. The project was inspired by the downtown walking tour during the Strategic Visioning Workshop, and the reimbursement grant for the project was approved. This project was led by Kasey Metz, an active local volunteer, which showcases the impact that engaged volunteers can have by focusing on short-term, visual projects.

New Downtown Mural: Fundraising is underway for a new mural by a local artist on a large blank wall along Miami Street, and the team is also pursuing grant funding.

Business Roundtables: Kyle Hinkelman, Village Manager, launched a quarterly Business Roundtable series to strengthen communication with downtown businesses. Sessions will rotate between morning, midday, and evening times to reach more participants, with the next session scheduled for January 4, 2027.

Event Planning Training: Heritage Ohio provided an event planning training focused on designing events that bring customers into downtown businesses and streamline the workload for staff and volunteers. This session inspired Project Revival and West Milton Main Street board members to thoughtfully evaluate the current slate of events to determine the return on investment and efficiency of each activity.

