

AGENDA - Village of Kirkersville

February 4, 2026

Opening: Pledge of Allegiance

Roll Call: Mark Davis Dave Engel Jim Kincaid Carrie Slone

1. Approval of Agenda
2. Approval of Minutes January 7, 2026
3. Public Poll
5. Village Official Report

 Mayor
 BPA
 Police Department
 Street Commissioner
 Fire Board
 Engineer
 Planning and Zoning
 Solicitor
 Finance Committee
 Fiscal Officer

6. Legislative Actions

First Reading – ordinance 01-2026 – An Ordinance amending the Village of Kirkersville Planning and Zoning Code to designate Data Centers as a Conditional Use within the Manufacturing District.

First Reading- ordinance 02-2026 – An Ordinance amending the Village of Kirkersville Zoning Fee Schedule and declaring an emergency.

First reading – Resolution 01-2026- A Resolution amending the Village of Kirkersville, Ohio Credit Card Policy and declaring an emergency.

First reading – Resolution 02-2026 – A Resolution appointing Board Member No. 1 and Board Member No. 3 to the Kirkersville JEDD District No. 1 Board of Directors and declaring an emergency.

7. Bills - \$8,302.62
8. Old Business
9. New Business
10. Public Poll – 3 minutes
11. Council Poll
12. Adjournment

Village of Kirkersville Council Meeting Minutes

January 7, 2026

Pro Tem Kincaid the meeting to order at 7:00 p.m.

Council in attendance: Mark Davis, Dave Engel, Jim Kincaid and Carrie Sloane

Absent: Mayor Ashcraft

Also present: Fiscal Officer Shirley Roskoski and Solicitor Brian Zets

Pro tem Kincaid said there is an open seat on Council and asked for a motion to fill this seat. It was moved by Davis, seconded by Engel to appoint Darren Coe to the open Council seat. Following vote on the motion is recorded; yea, 4; Davis, Engel, Kincaid and Sloane. Nay, none. Darren Coe was sworn in/

Agenda

It was moved by Coe, seconded by Engel to approve the agenda.

Following vote on the motion is recorded: yea, 5; Coe, Davis, Engel, Kincaid and Sloane. Nat, none.

Minutes

It was moved by Engel, seconded by Sloane to approve the minutes of December 3, 2025. Following vote on the motion is recorded: yea, 5; Coe, Davis, Engel, Kincaid and Sloane. Nay, none.

Election of President Pro Tempore of Council

It was moved by Engel, seconded by Coe to elect Jim Kincaid as President Pro Tempore of Council. Following vote on the motion is recorded: yea, 4; Coe, Davis, Engel and Sloane. Nay, none. Recuse, 1, Kincaid

Mayor

Pro tem Kincaid read the following committees set by the mayor.

Safety – Jim Kincaid, Mark Davis and Darren Coe

Finance – Mark Davis and Carrie Sloane

Zoning – Dave Engel, Vicki Coe and Robbie Martin

Zoning Inspector – Jack Christy

BPA – Kathy Rosterfor and Keith Loughry

Fire Board – Jim Kincaid

Fire Board

Council member Kincaid said they are still working on the TIF.

Planning and Zoning

Council member Engel said they received an application for rezoning to a PUD. This is a large parcel of property on the west side of the village. The public hearing will be held on January 28 at 7:00 p.m.

Solicitor

Brian said that is for the former Red Rock site. He said the prior approval for that site has expired so they have to go through the process again.

Finance

Council member Davis read the following fund balances:

General	229,995.51	Drug Law Enfct.	3,964.11
Street	63,530.01	Enfct. and Education	80.00
State Hwy.	38,043.94	Indigent Driver	400.00
Cont. Prof. Training	720.00	Sewer Operating	262,462.79

Total of \$599,196.36

Bills

It was moved by Davis, seconded by Coe to pay the bills in the amount of \$24,343.59. Following vote on the motion is recorded: yea, 5; Coe, Davis, Engel, Kincaid and Slone. Nat, none.

Adjournment

There being no further business, it was moved by Coe, seconded by Slone to adjourn. Following vote on the motion is recorded: yea, 5; Coe, Davis, Engel, Kincaid and Slone. Nat, none. Meeting adjourned at 7:13 p.m.

Fiscal Officer

Mayor

ORDINANCE NO. 01-2026

ADOPTED: _____

AN ORDINANCE AMENDING THE VILLAGE OF KIRKERSVILLE PLANNING AND ZONING CODE TO DESIGNATE DATA CENTERS AS A CONDITIONAL USE WITHIN THE MANUFACTURING DISTRICT

WHEREAS, with Ordinance 07-2025, adopted on October 1, 2025, Council for the Village of Kirkersville adopted the amended and updated Village of Kirkersville Planning and Zoning Code, thereby replacing the 1990 version and its iconic cover; and

WHEREAS, with the recent rise of data storage and processing centers in Ohio, Council for the Village of Kirkersville has begun to re-evaluate the current Village Planning and Zoning Code as it pertains to this type of facility; and

WHEREAS, under the current Village Planning and Zoning Code, data centers are designated as a permitted use within the Manufacturing District. Council for the Village of Kirkersville believes data centers would be better suited as a conditional use within the Manufacturing District in order to protect the health, safety, and wellbeing of the Village; and

WHEREAS, Council for the Village of Kirkersville now wants to amend the Village of Kirkersville Planning and Zoning Code to designate data centers as conditional uses within the Manufacturing District.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF KIRKERSVILLE, LICKING COUNTY, OHIO THAT:

SECTION 1: Council for the Village of Kirkersville hereby amends Planning and Zoning Code of the Village of Kirkersville.

SECTION 2: Section 1137.02(c) of the Village of Kirkersville Planning and Zoning Code shall be amended by removing the following:

(10) Data centers for the purpose of storing and saving computer data on servers and similar equipment.

SECTION 3: Section 1137.03 of the Village of Kirkersville Planning and Zoning Code shall be amended by adding the following:

(p) Data centers for the purpose of storing and saving computer data on servers and similar equipment.

SECTION 4: All other sections and subsections of Chapter 1137 shall remain unchanged, valid, and enforceable.

SECTION 5: It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that any and all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements of the laws of the State of Ohio.

SECTION 6: This Ordinance shall take effect at the earliest time allowed by law.

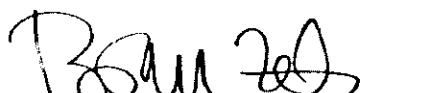
Passed in Council this _____ day of _____ 2026.

Terry Ashcraft, Mayor

ATTEST:
Shirley Roskoski, Clerk of Council

APPROVED:

Approved as to form this 30th day of January 2026:



Brian M. Zets
Village Solicitor

ORDINANCE NO. 02-2026

ADOPTED: _____

AN ORDINANCE AMENDING THE VILLAGE OF KIRKERSVILLE ZONING FEE SCHEDULE AND DECLARING AN EMERGENCY

WHEREAS, Section 310 of the Village of Kirkersville Zoning Ordinance requires Council for the Village of Kirkersville to establish a schedule of fees, charges, expenses, and a collection procedure for zoning permits, amendments, variances, conditional use permits, and other matters pertaining to the administration and enforcement of the Zoning Ordinance. This section also allows Council to amend the Fee Schedule from time to time; and

WHEREAS, with Ordinance 15-2022, adopted on April 5, 2023, Council for the Village of Kirkersville updated the Village's Zoning Fee Schedule for the first time since 2008 upon recommendation of the Planning Commission and Zoning Inspector; and

WHEREAS, with Ordinance 01-2025, adopted on July 3, 2024, Council for the Village of Kirkersville amended the Village's Zoning Fee Schedule to reduce the fee for an Accessory Structure/Garage/Shed Permit within a residential application; and

WHEREAS, the Village of Kirkersville recently received a rezoning application for a large commercial building. This is the first such application since the Fee Schedule was updated, and in application, produces an unreasonably large and excessive fee; and

WHEREAS, Council for the Village of Kirkersville now wants to amend this fee

from \$400.00 for up to 500 sq. ft. plus \$1.50 per sq. ft. over 500 sq. ft.
to \$400.00 for up to 500 sq. ft. plus \$1.50 per 100 sq. ft. over 500 sq. ft.; and

WHEREAS, rather than create a piecemeal fee schedule, Council for the Village of Kirkersville will make this change, and only this change, to the Village of Kirkersville Zoning Fee Schedule.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF KIRKERSVILLE, LICKING COUNTY, OHIO THAT:

SECTION 1: Council for the Village of Kirkersville hereby amends the Village of Kirkersville Zoning Fee Schedule as set forth in Exhibit A, which is attached hereto and incorporated herein by reference.

SECTION 2: Once amended, the new Zoning Fee Schedule shall be posted in the office of the Zoning Inspector.

SECTION 3: All prior legislation and/or Zoning Fee Schedules, or any parts thereof, which is/are inconsistent with this Ordinance is/are hereby repealed as to the inconsistent parts thereof.

SECTION 4: It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that any and all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements of the laws of the State of Ohio.

SECTION 5: Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reason that the amended Zoning Fee Schedule must take effect as soon as possible so that applicants are not charged higher zoning fees than necessary. Wherefore, provided this Ordinance receives the required affirmative votes of Council, this Ordinance shall take effect and be in force immediately upon passage by Council.

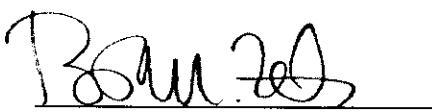
Passed in Council this _____ day of _____ 2026.

Terry Ashcraft, Mayor

ATTEST: _____
Shirley Roskoski, Clerk of Council

APPROVED:

Approved as to form this 20th day of January 2026:



Brian M. Zets
Village Solicitor

Exhibit A

Village of Kirksville Zoning Fee Schedule (Amended 02- 2026)

All zoning fees listed and identified below are required to be paid in full to the Village of Kirksville at the time the application is submitted. No application and/or request will be accepted or reviewed unless and until the applicable fee(s) is(are) paid.

Accessory Structure/Garage/Shed Permit	
Residential	\$50.00 up to 150 sq. ft. plus \$.25 per sq. ft. over 150 sq. ft.
Non-residential	\$100.00 up to 100 sq. ft. plus \$1.50 per sq. ft. over 100 sq. ft
Addition/Alteration/Relocation	
Residential	\$100.00 up to 150 sq. ft. plus \$1.00 per sq. ft. over 150 sq. ft
Non-residential	\$300.00 up to 300 sq. ft. plus \$1.00 per sq. ft. over 300 sq. ft
Certificate of Zoning/Building Compliance	
Residential (Single Family)	\$250.00
Residential (Multi-Family)	\$400.00 for up to 500 sq. ft. plus \$1.25 per sq. ft. over 500 sq. ft.
Non-residential	\$400.00 for up to 500 sq. ft. plus \$1.50 per 100 sq. ft. over 500 sq. ft.
Change in Use Permit	\$150.00
Conditional Use Permit	\$400.00
Construction Trailer Permit	\$200.00 per trailer
Deck, Porch, Gazebo, Pavilion	\$75.00

Demolition Permit	
Residential	\$45.00
Non-residential	\$150.00
Extension, Revision, and/or Change to Zoning Permit	\$35.00
Fence Permit	\$25.00
Late Fee	\$45.00
Lot Split Fee	\$100.00 plus \$150.00 for each new lot created
Occupancy Permit	
Residential (Single Family)	\$50.00
Residential (Multi-Family)	\$50.00 per dwelling unit
Non-residential	\$200.00
Temporary	\$50.00
Final Addition	\$25.00
Reinspection Fee	\$25.00 for the first re-inspection, then \$50.00 per subsequent re-inspection (regardless of the reason for the reinspection)
Returned Check Fee	The then-charged bank fee(s)
Rezoning Application/Zoning Amendment	
Non-PUD	\$400.00
PUD – Preliminary Development Plan	\$400.00
PUD – Final Development Plan	\$400.00
Any modification(s) requiring Planning Commission's re-review	\$300.00

Sign Permit	\$2.50 per sq. ft. up to 25 sq. ft. per side, plus \$5.00 per sq. ft for every sq. ft. over 25 sq. ft. per side
Sidewalk Permit	\$2.00 per linear foot
Swimming Pool / Hot Tub/ Spa	\$45.00
Variance Application	\$150.00
Zoning Book	\$50.00 per copy

- (a) In addition to the fees listed and identified in the tables above, every applicant also shall pay the Engineer Fees and Legal Fees incurred (hourly or any part thereof) by the Village of Kirkersville to review and approve the application, certificate, permit, and/or request. The applicable Engineering Fees and/or Legal Fees will be calculated, using the then-current rates, and invoiced separately by the Village and shall be paid in full, within thirty (30) days, by the applicant.
- (b) In addition to the fees listed and identified in the tables above, every applicant also shall pay all advertising and/or printing costs/expenses incurred by the Village of Kirkersville to review and approve the application, certificate, permit, and/or request. The applicable costs/expenses will be totaled and invoiced separately by the Village and shall be paid in full, within thirty (30) days, by the applicant.
- (c) If any work that requires a permit or certificate is commenced prior to the necessary permit or certificate being issued, all work must stop immediately, and a permit or certificate must be obtained. All fees for permits and/ or certificates obtained under this subsection shall be double the fee set forth in this Section.
- (d) If the Zoning Inspector determines work was commenced without a permit and/or certificate because of an emergency situation and if a permit application is completed and the required fee is paid within thirty (30) days after the work was commenced, the standard fees set forth above shall apply. If the Zoning Inspector determines work was commenced without a permit and/or certificate because of an emergency situation and if a permit application is not completed and the required fee is not paid within thirty (30) days after the work was commenced, the fee provisions set forth in subsection (c) shall apply.
- (e) Fees required herein are nonrefundable.

RESOLUTION NO. 01-2026

ADOPTED: _____

A RESOLUTION AMENDING THE VILLAGE OF KIRKERSVILLE, OHIO CREDIT CARD POLICY AND DECLARING AN EMERGENCY

WHEREAS, with Resolution 09-2018, adopted February 6, 2019, Council for the Village of Kirkersville previously updated and amended its written policy for the use of credit cards in order to comply with the requirements set forth by the Ohio legislature. This policy has since been amended as necessary to reflect the financial operations of the Village; and

WHEREAS, with the recent publication of Bulletin 2025-013, the Ohio Auditor of State provided policy recommendations for tax-exempt public offices, including political subdivisions, that utilize credit cards for official purchases; and

WHEREAS, the Auditor's office recommends that tax-exempt public offices adopt a written policy regarding the use of the entity's tax-exempt certificate and when an employee is eligible for reimbursement by the entity for use of a personal credit card or account; and

WHEREAS, the Auditor's office also recommends tax-exempt public offices require Fiscal Officers to file Sales/Use Tax Application for Refund ("STAR") forms when the entity was incorrectly charged Ohio sales tax on a credit card at the point of sale; and

WHEREAS, Council for the Village of Kirkersville now wants to amend its current credit card policy to incorporate these recommendations by the Ohio Auditor State so as to ensure Village funds continue to be spent accordingly under Ohio law.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF KIRKERSVILLE, LICKING COUNTY, OHIO THAT:

SECTION 1: Council for the Village of Kirkersville hereby shall be amended and replaced as set forth in the document entitled Village of Kirkersville, Ohio Credit Card Policy attached hereto as Exhibit A and incorporated herein by reference.

SECTION 2: Council hereby expressly declares that the Village of Kirkersville, Ohio Card Policy attached hereto as Exhibit A shall serve as the exclusive written policy of the Village for the use of credit card accounts, shall supersede all other written policies related to the use of credit card accounts, and shall apply to all employees, officers, and departments of the Village specifically identified in the policy.

SECTION 3: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of Council and that all deliberations of the Council and any of the decision making bodies of the Village of Kirkersville which resulted in such formal actions were in

meetings open to the public in compliance with all legal requirements of the State of Ohio.

SECTION 4: All prior legislation, or any parts thereof, which is/are inconsistent with this Resolution is/are hereby repealed as to the inconsistent parts thereto.

SECTION 5: Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reason that the updates to the Village Credit Card Policy must take effect immediately to ensure that all current and future expenses facilitated by credit card purchases remain compliant with Village policy under Ohio law. Wherefore, provided this Resolution receives the required affirmative votes of Council, this Resolution shall take effect and be in force immediately upon passage by Council.

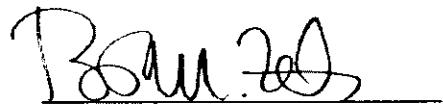
Passed in Council this _____ day of _____ 2026.

Terry Ashcraft, Mayor

ATTEST: _____
Shirley Roskoski, Clerk of Council

APPROVED:

Approved as to form this 12th day of January 2026:



Brian M. Zets
Village Solicitor

VILLAGE OF KIRKERSVILLE, OHIO
CREDIT CARD POLICY
RESOLUTION 01-2026 EXHIBIT A

I. Purpose

The purpose of this policy is to ensure that Village credit card accounts, including accounts for bank credit cards, gasoline credit cards, and retail credit cards, are closely monitored in order to provide for maximum security of Village funds and to safeguard against misuse and/or losses of public funds for which the Village may be held liable. This policy is meant to comply with the mandates of 2018 H.B. 312, § 1, enacted by the 132nd General Assembly and made applicable to the Village as codified by O.R.C. § 717.31. All Village-issued credit cards are to be used solely for the purpose of conducting Village business and are not to be used in any event for personal expenses.

II. Authorized Personnel

Only authorized personnel shall be permitted to use Village credit cards. The Fiscal Officer shall retain general possession and control of all Village credit card accounts and presentation instruments, including cards and checks, related to the accounts.

Each of the following Village officers shall be issued and authorized to use Village credit cards, as administered by the Fiscal Officer:

Chief of Police
Mayor
Fiscal Officer
Mayor's Court Clerk
Water/Sewer Plant Operator

All references to "employee(s)" and "cardholder(s)" in this policy also include the aforementioned Village officers.

Other Village employees not named above may be issued Village credit cards upon request to the Fiscal Officer, based on recommendation from the Chief of Police and/or Mayor. Before receiving a Village credit card, authorized employees must complete an Employee Credit Card Account Agreement, attached to this policy and incorporated herein by reference, which will be filed and maintained in the employee's personnel file.

III. Acquisition, Use, and Management of Credit Card Accounts

The Fiscal Officer shall be responsible for the acquisition, use, and management of all new and existing Village credit card accounts and associated presentation instruments, including cards and checks. Any new and/or additional credit card accounts to be opened in the Village's name for conducting Village business must be submitted by the Fiscal Officer to Council for approval. New credit card accounts will require an amendment to Section XI of this policy (identifying all Village credit cards and maximum limits).

IV. Credit Card Issuance, Use, and Management

Credit cards may be requested for prospective cardholders by written request to the Fiscal Officer via the attached Employee Credit Card Account Agreement. Cards will be issued in the name of the Village.

Consideration should be given to the frequency of usage (out-of-town travel, online purchases, etc.) as well as average monthly spending requirements when determining if an employee should be issued a Village credit card.

Employees are responsible for maintaining physical control over the card they are issued while the card is in use. Credit cards not being used for any extended period will be secured by the Fiscal Officer in a safe or locked cash box in a secure drawer.

The Fiscal Officer shall maintain a written list of all officials and employees permitted to use Village credit cards, along with a master list of credit cards (and the names that appear on each card, if applicable). The Fiscal Officer shall maintain both lists on file and keep them current.

The Fiscal Officer has the right to refuse to authorize the use of a credit card. In the case of a refusal, the employee's Department Head may request Council's authorization.

V. Authorized Credit Card Use and Expenses

The Village recognizes the efficiency and convenience afforded the day-to-day operation of the Village through the use of credit cards under the supervision of the Fiscal Officer. However, credit cards shall not be used to circumvent the general purchasing procedures required by Ohio law and the policies of the Village. Therefore, with the exception of gasoline credit cards, and unless otherwise approved by Council, all purchases made with a Village credit card shall be preceded by an approved purchase order. Whenever a vendor will accept a Village purchase order as payment, a purchase order should be used in lieu of a Village credit card.

Authorized employees must:

- a. Verify that an approved purchase order has been created for the proposed transaction prior to using the credit card. If an approved purchase order does not currently exist, Council approval is required.
- b. Limit use of Village credit cards exclusively to purchases necessary for conducting Village business. Examples of acceptable uses include, but are not limited to, business travel, office supplies purchases, merchandise purchases, and recurring software renewals and subscriptions. Personal purchases of any type are prohibited.

- c. Immediately notify the Fiscal Officer of any unintended personal purchases made on a Village credit card, and the employee shall immediately reimburse the Village for such charges.
- d. Make every effort to ensure that Village credit card purchases do not include sales tax. Tax-exempt certificates are available upon request from the Fiscal Officer.
- e. Immediately notify the Village Fiscal Officer if a Village credit card was, or might have been, incorrectly charged Ohio sales tax at the point of sale.
 - 1) If the Village Fiscal Officer is notified of and/or determines that a Village credit card has been incorrectly charged Ohio sales tax, the Fiscal Officer shall immediately file a Sales/Use Tax Application for Refund ("STAR") form with the Ohio Department of Taxation, via mail or electronic submission, to ensure reimbursement of public funds. This form can be found on the Ohio Department of Taxation website.

Due to the anticipated expense of necessary equipment and supplies within their respective departments, the Chief of Police, Mayor's Court Clerk, and Water/Sewer Plant operator are authorized to utilize Village credit cards in their possession for single purchases up to a spending limit of One Thousand Dollars and No Cents (\$1,000.00). Purchases exceeding this limit will require prior approval of the Fiscal Officer.

For all other employees authorized to utilize Village credit cards under this policy, no single credit card purchase shall exceed a spending limit of One Hundred Dollars and No Cents (\$100.00) without prior approval of the Fiscal Officer.

Any rewards, rebates or awards earned through use of the Village credit card shall be immediately relinquished to the Village.

VI. Authorized Gasoline Credit Card Use and Expenses

Gasoline credit cards are distributed to, and used by, the Village Police Department and the Village street maintenance/snow plowing employees, as administered by the Fiscal Officer. Gasoline credit cards shall only be used by Village Police Department and/or street maintenance/snow plowing employees conducting business on behalf of the Village and which relate to the use of a Village Police Department vehicle and/or Village street maintenance/snow plowing vehicle. Purchases made with gasoline credit cards do not need to be preceded by an approved purchase order. Use of gasoline credit cards shall in all other respects adhere to all procedures and requirements described in this policy.

VII. Receipts

Detailed itemized receipts, issued by email and/or electronic register, for all purchases on the Village credit card must be retained, initialed or signed by the charging individual, and submitted to the Fiscal Officer by the end of the next business day, unless more time is

allowed by the Fiscal Officer. Receipts should show the items or services purchased, date of purchase, and the amount charged. Failure to submit receipts and appropriate documentation may result in the charges being deemed unsubstantiated or unauthorized purchases. Reimbursement to the Village for any outstanding unauthorized charges may be recovered through payroll deduction.

In the event that an employee is unable to obtain a receipt after performing due care, or misplaces or loses a receipt, a Missing Receipt Form must be completed, signed by the employee's departmental supervisor and Village Administrator, and submitted to the Fiscal Officer for review. Such requests will be reviewed on a case-by-case basis and evaluated depending upon the item or services purchased. A copy of the Missing Receipt Form can be obtained from the Fiscal Officer.

VIII. Returns

In the event that an item or service purchased with a Village credit card must be returned or exchanged for any reason, the cardholder is responsible for facilitating the return/exchange and requesting a credit to the account. All documentation regarding the return shall be submitted to the Fiscal Officer for verification of the credit by the end of the next business day, unless more time is allowed by the Fiscal Officer.

Cardholders may not receive cash back or in-store credits for any refunds or exchanges. Such amounts must be credited to the Village credit card account. If a supplier mistakenly issues a refund check, the refund check must be immediately submitted to the Fiscal Officer.

IX. Credit Card Reissuance and Cancellation

Reissuance of Village credit cards to any authorized employee(s), other than an employee previously found to have violated this policy, shall recommence under the same procedures and requirements described in this policy. Failure to comply with this policy may result in the employee having their Village credit card cancelled. The Fiscal Officer shall be responsible for requesting and facilitating any necessary cancellation of a Village credit card account and must notify Council of the same. Employees must surrender all Village credit cards within their possession upon separation of employment from the Village, or at any time when requested by the Fiscal Officer.

X. Reporting Lost or Stolen Credit Cards

In the event that a cardholder suspects the loss, theft, damage to, or unauthorized use of a Village credit card, the cardholder shall immediately notify the Fiscal Officer. In turn, the Fiscal Officer shall immediately take the necessary steps to notify the issuing credit card agency, merchant, or financial institution in order to cancel and replace the credit card. Council shall be notified as soon as practicable.

XI. Maximum Credit Limits

The number of credit cards issued to the Village and its employees shall be limited to the following:

a. Credit cards

- i. Two (2) Lowes credit cards will be available for use by authorized Village employees with a maximum credit limit of \$5,000.00.
- ii. One (1) Park National Bank Visa credit card will be assigned to the Fiscal Officer with a maximum credit limit of \$5,000.00.
- iii. One (1) Park National Bank Visa credit card will be assigned to the Mayor's Court Clerk with a maximum credit limit of \$5,000.00.

b. Gasoline credit cards

- i. Four (4) gasoline credit cards will be available for use by authorized Village employees, each card having a maximum credit limit of \$1,000.00.

Maximum credit limit amounts shall only be adjusted by the Fiscal Officer upon prior approval by Council.

XII. Misuse of Credit Cards

Any use of Village credit cards for personal purchases is strictly prohibited and unauthorized. Such use may result in the employee losing all privileges to use Village credit cards, reimbursement paid to the Village, disciplinary action under applicable Village policy, and criminal prosecution under O.R.C. § 2913.21.

Cash advances on Village credit cards are not allowed under any circumstances. Village credit cards are not transferable. Employees are not permitted to lend their Village credit card to another employee or any other person to facilitate any transaction.

In addition, the following purchases on Village credit cards are strictly prohibited:

- a. Alcoholic beverages or tobacco products;
- b. Capital equipment and upgrades over \$5,000.00;
- c. Construction, renovation, and/or installation services;
- d. Controlled substances;
- e. Items or services on term contracts (unless otherwise authorized by the Fiscal Officer and Council);
- f. Maintenance agreements;
- g. Personal items or loans;
- h. Donations;

- i. Rentals (other than short-term automobile rentals); and,
- j. Any other items deemed inconsistent with Village policy or the Ohio Revised Code.

All actions or omissions by a Village employee resulting in a failure to comply with any provision of this policy shall qualify as misuse of a Village credit card account and will be subject to appropriate action.

XIII. Reimbursement for Purchases

In the event a cardholder uses a personal credit card or checking account to make an authorized Village business purchase in accordance with this policy, the cardholder shall be responsible for paying any sales tax charged by the merchant at the point of sale. The cardholder is prohibited from using the Village's tax-exempt certificate for such transactions, as prohibited by Ohio law.

A cardholder who makes a qualifying purchase under these conditions is eligible for reimbursement by the Village. The employee must submit the transaction receipt to the Fiscal Officer to obtain reimbursement. Upon verification, the Fiscal Officer shall reimburse the employee from Village funds for any legitimate business-related expense. Reimbursement expenses shall not exceed \$500.00. If the total cost of a purchase, including sales tax, exceeds this threshold, the purchase must be made using the Village's credit card and tax-exempt status.

Employee Credit Card Account Agreement

I, the undersigned, accept the terms of this agreement and have read and understand the terms of the Village of Kirkersville Credit Card Policy.

I acknowledge that any violation of these terms shall be immediate grounds for revocation of the credit card assigned to me and may subject me to appropriate disciplinary action, up to and including termination.

I acknowledge the Village credit card is to be used only for approved Village business, and agree to submit the appropriate documentation in accordance with the Village's credit card policy.

I acknowledge I will not use the Village credit card or other Village lines of credit for personal expenses, and agree to be personally liable and responsible for all personal expenses incurred by me on the Village credit card. In addition, I agree to reimburse the Village for all personal expenses charged by me to the Village credit card.

I acknowledge I will be held personally liable and responsible for all unauthorized expenses incurred by me that are not properly approved, or that do not have accompanying receipts. I agree to reimburse the Village for all unauthorized expenses charged by me to the Village credit card.

Upon separation of employment from the Village of Kirkersville or when requested by the Fiscal Officer, I agree to surrender all Village credit cards issued to me and submit documentation for any outstanding charges to the Fiscal Officer.

Accepted By:

Cardholder Signature

Date

Cardholder (Print name)

Fiscal Officer

Date

RESOLUTION NO. 02-2026

ADOPTED: _____

A RESOLUTION APPOINTING BOARD MEMBER NO. 1 AND BOARD MEMBER NO. 3 TO THE KIRKERSVILLE JEDD DISTRICT NO. 1 BOARD OF DIRECTORS AND DECLARING AN EMERGENCY

WHEREAS, R.C. 715.72(C) allows one or more municipal corporations, one or more townships, and, one or more counties may enter into a contract pursuant to which they designate one or more areas as a joint economic development district for the purpose of facilitating economic development and redevelopment, to create or preserve jobs and employment opportunities, and to improve the economic welfare of the people in this state and in the area of the contracting parties; and

WHEREAS, with Resolution 09-2025, adopted on August 6, 2025, Council for the Village of Kirkersville approved the contract for the Kirkersville JEDD District No. 1 ("District"); and

WHEREAS, with Resolution 14-2025, adopted on October 1, 2025, Council for the Village of Kirkersville restated its approval of the contract for the Kirkersville JEDD District No. 1 to correct a timing issue regarding property owners' petitions to be included in the JEDD; and

WHEREAS, under Section VI(A)(1) of the JEDD agreement, Council for the Village of Kirkersville must appoint Board Member No. 1 and Board Member No. 3 to serve on the Kirkersville JEDD District No. 1 Board of Directors if there are businesses and persons working within the area to be included in the District to comply with R.C. 715.72 (P)(1). There are in fact businesses and persons working within the District area; and

WHEREAS, Council for the Village of Kirkersville now wants to appoint individuals as Board Member No. 1 and Board Member No. 3 to the Kirkersville JEDD District No. 1 Board of Directors to comply with its contractual obligations.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF KIRKERSVILLE, OHIO THAT:

SECTION 1: Council for the Village of Kirkersville hereby appoints _____ as Board Member No. 1 to the Kirkersville JEDD District No. 1 Board of Directors. This individual shall serve a term of one (1) year.

SECTION 2: Council for the Village of Kirkersville hereby appoints _____ as Board Member No. 3 to the Kirkersville JEDD District No. 1 Board of Directors. This individual shall serve a term of three (3) years.

SECTION 3: All prior legislation, or any parts thereof, which is/are inconsistent with this Resolution is/are hereby repealed as to the inconsistent parts thereof.

SECTION 4: It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that any and all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements of the laws of the State of Ohio.

SECTION 5: This Resolution is hereby declared an emergency measure necessary for the health, safety and welfare of the residents of the Village and for the further reason that the Village must appoint members to the Kirkersville JEDD District No. 1 Board of Directors because the Board must meet within 30 to 60 from the effective date of the JEDD contract. Wherefore, provided this Resolution receives the required affirmative votes of Council, it shall take effect and be in full force immediately upon passage by Council.

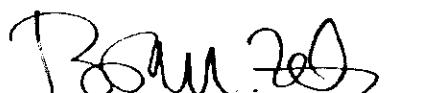
Passed in Council this _____ day of _____ 2026.

Terry Ashcraft, Mayor

ATTEST: _____
Clerk of Council

APPROVED:

Approved as to form this 9th day of January 2026:



Brian M. Zets
Village Solicitor

Fund Status

As Of 2/1/2026

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	38.319%	\$236,561.43	\$0.00	\$236,561.43
2011	Street Construction Maint. & Repair	10.517%	\$64,928.61	\$0.00	\$64,928.61
2021	State Highway	6.218%	\$38,388.51	\$0.00	\$38,388.51
2061	State Grant	0.000%	\$0.00	\$0.00	\$0.00
2062	Continuing Professional Training	0.117%	\$720.00	\$0.00	\$720.00
2081	Drug Law Enforcement	0.642%	\$3,964.11	\$0.00	\$3,964.11
2082	Indigent Drivers Interlock & Alcohol Mon	0.065%	\$400.00	\$0.00	\$400.00
2151	Coronavirus Relief Fund	0.000%	\$0.00	\$0.00	\$0.00
2152	American Rescue Plan	0.000%	\$0.00	\$0.00	\$0.00
2271	Enforcement and Education	0.013%	\$80.00	\$0.00	\$80.00
2901	Mayor's Court Computer Fund	0.000%	\$0.00	\$0.00	\$0.00
2902	Other Special Revenue	0.000%	\$0.00	\$0.00	\$0.00
4901	Other Capital Projects	0.000%	\$0.00	\$0.00	\$0.00
5201	Sewer Operating	44.109%	\$272,309.00	\$0.00	\$272,309.00
9901	Other Agency	0.000%	\$0.00	\$0.00	\$0.00
All Funds Total			\$617,351.66	\$0.00	\$617,351.66
					Pooled Investments \$0.00
					Secondary Checking Accounts \$0.00
					Available Primary Checking Balance \$617,351.66

Last reconciled to bank: 01/31/2026 – Total other adjusting factors: \$0.00

Payment Listing

January 2026

Payment Advice #	Post Date	Transaction Date	Type	Vendor / Payee	Amount	Status
17-2026	01/11/2026	01/11/2026	CH	American Electric Power	\$45.38	C
18-2026	01/11/2026	01/11/2026	CH	Waste Management of Ohio, Inc.	\$375.38	C
19-2026	01/13/2026	01/13/2026	EW	OHIO DEPARTMENT OF TAXATION	\$193.05	C
20-2026	01/13/2026	01/13/2026	EW	Ohio School District Income Tax	\$49.20	C
21-2026	01/13/2026	01/13/2026	EW	OHIO SCHOOL DISTRICT INCOME TAX	\$59.04	C
22-2026	01/13/2026	01/13/2026	EW	Regional Income Tax Agency	\$223.86	C
24-2026	01/14/2026	01/13/2026	EW	OHIO PUBLIC EMPLOYEES RETIREMENT S	\$774.98	C
25-2026	01/17/2026	01/17/2026	CH	Park National Bank	\$59.60	C
26-2026	01/17/2026	01/17/2026	CH	Ohio Bureau of Workers Compensation	\$123.12	C
28-2026	01/25/2026	01/25/2026	CH	American Electric Power	\$941.50	C
30-2026	01/25/2026	01/25/2026	CH	Charter Communications	\$266.72	C
31-2026	01/25/2026	01/25/2026	CH	Charter Communications	\$183.89	C
32-2026	01/25/2026	01/25/2026	CH	Isaac Wiles	\$580.40	C
33-2026	01/25/2026	01/25/2026	CH	Isaac Wiles	\$1,655.50	C
14829	01/17/2026	01/17/2026	PR	Shirley A Roskoski	\$475.50	C
14830	01/25/2026	01/25/2026	AW	Gro-Green Lawn and Landscape	\$1,820.00	O
14832	01/31/2026	01/31/2026	PR	Shirley A Roskoski	\$475.50	O
					Total Payments:	\$8,302.62
					Total Conversion Vouchers:	\$0.00
					Total Less Conversion Vouchers:	\$8,302.62

Type: AM - Accounting Manual Warrant, AW - Accounting Warrant, IM - Investment Manual Warrant, IW - Investment Warrant, PM - Payroll Manual Warrant, PR - Payroll Warrant, RW - Reduction of Receipt Warrant, SW - Skipped Warrant, WH - Withholding Warrant, WM - Withholding Manual, WS - Special Warrant, CH - Electronic Payment Advice, IL - Investment Loss, EP - Payroll EFT Voucher, CV - Payroll Conversion Voucher, SV - Payroll Special Voucher, EW - Withholding Voucher, POS ADJ - Positive Adjustment, NEG ADJ - Negative Adjustment, POS REAL - Positive Reallocation, NEG REAL - Negative Reallocation

Status: O - Outstanding, C - Cleared, V - Voided, B - Batch

* Asterisked amounts are not included in report totals. These transactions occurred outside the reported date range but are listed for reference.