

**Annual Appropriation Ordinance  
(Revised Code Sec. 5705.38)**

**Village of Fredericktown  
Ordinance No. 2026-07**

**AN ORDINANCE TO MAKE APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF  
FREDERICKTOWN, STATE OF OHIO, KNOX COUNTY, DURING FISCAL YEAR ENDING DECEMBER 31, 2026**

**Section 1.** BE IT RESOLVED by the Council for the Village of Fredericktown, State of Ohio, that, to provide for the current expenses and other expenditures of the said Village of Fredericktown during the year ending December 31, 2026, the following amounts be and they are hereby set aside and appropriated as follows.

**Section 2.** That there be appropriated from the GENERAL FUND:

**Program 100 - Security of Persons and Property**

**Police Law Enforcement**

1000-110-100-0000	Salaries	\$ 386,100	
1000-110-200-0000	Fringe Benefits	\$ 235,280	
1000-110-420-0000	Supplies and Materials	\$ 65,000	
1000-110-500-0000	Capital Outlay	\$ 58,000	
<b>Total Police Law Enforcement</b>			\$ 744,380

**Electricity - Street Lighting**

1000-130-311-0000	Street Lighting	\$ 63,300	
<b>Total Electricity - Street Lighting</b>			\$ 63,300

**Contributions to Other Organizations**

1000-140-650-0000	Contributions to Other Organizations	\$ 5,500	
<b>Total Contributions to Other Organizations</b>			\$ 5,500

**Total Program 100 - Security of Persons and Property** \$ 813,180.00

**Program 200 – Public Health and Welfare**

**Payment to County Health**

1000-210-420-0000	County Health Dept. (Property Tax)	\$ 1,500	
<b>Total Payment to County Health</b>			\$ 1,500

**Total Program 200 – Public Health and Welfare** \$ 1,500.00

**Program 300 – Recreation - Splash Park**

**Splash Park**

1000-310-420-0000	Supplies and Materials	\$ 7,000	
1000-310-500-0000	Capital Outlay	\$ 8,000	
<b>Total Splash Park</b>			\$ 15,000

**Total Program 300 – Recreation - Splash Park** \$ 15,000.00

**Program 400 - Community Environment**

**Community Planning and Zoning**

1000-410-169-0000	Salary - Zoning Inspector	\$ 6,500	
1000-410-200-0000	Fringe Benefits	\$ 1,100	
<b>Total Community Planning and Zoning</b>			<u>\$ 7,600</u>
<b>Total Program 400 – Community Environment</b>			<u>\$ 7,600.00</u>
 <b>Program 600 – Transportation</b>			
<b>Street Maintenance and Repair</b>			
1000-620-132-0000	Salaries - Administrator's Staff	\$ 86,020	
1000-620-200-0000	Fringe Benefits	\$ 29,600	
1000-620-300-0000	Contractual Services	\$ 4,600	
1000-620-420-0000	Supplies and Materials	\$ 46,400	
1000-620-500-0000	Capital Outlay	\$ 48,000	
<b>Total Street Maintenance and Repair</b>			<u>\$ 214,620</u>
<b>Total Program 600 – Transportation</b>			<u>\$ 214,620.00</u>
 <b>Program 700 – General Government</b>			
<b>Mayor and Administrator Offices</b>			
1000-710-131-0000	Salary - Village Administrator	\$ 43,400	
1000-710-160-0000	Salary - Mayor	\$ 3,200	
1000-710-200-0000	Fringe Benefits	\$ 13,600	
1000-710-346-0000	Engineering Services	\$ 185,000	
1000-710-420-0000	Supplies and Materials	\$ 1,700	
<b>Total Mayor and Administrator Offices</b>			<u>\$ 246,900</u>
 <b>Legislative Activities (Council)</b>			
1000-715-111-0000	Salaries - Council	\$ 7,300	
1000-715-200-0000	Fringe Benefits	\$ 1,300	
1000-715-300-0000	Contractual Services	\$ 3,500	
1000-715-351-0000	Insurance and Bonding	\$ 21,400	
1000-715-420-0000	Supplies and Materials	\$ 47,000	
<b>Total Legislative Activities (Council)</b>			<u>\$ 80,500</u>
 <b>Fiscal Officer</b>			
1000-725-121-0000	Salary - Fiscal Officer	\$ 33,000	
1000-725-200-0000	Fringe Benefits	\$ 8,600	
1000-725-300-0000	Contractual Services	\$ 1,500	
1000-725-343-0000	UAN Accounting Network Fees	\$ 4,500	
1000-725-420-0000	Supplies and Materials	\$ 5,000	
<b>Total Fiscal Officer</b>			<u>\$ 52,600</u>
 <b>Lands and Buildings</b>			
1000-730-300-0000	Contractual Services	\$ 41,400	
1000-130-420-0000	Supplies and Materials	\$ 24,500	
1000-730-500-0000	Capital Outlay	\$ 55,000	
<b>Total Lands and Buildings</b>			<u>\$ 120,900</u>
 <b>Boards and Commissions (Shade Tree)</b>			
1000-735-420-0000	Shade Tree Supplies and Materials	\$ 12,000	
<b>Total Boards and Commissions (Shade Tree)</b>			<u>\$ 12,000</u>

<b>Property Tax Collection Fees</b>			
1000-740-340-0000	Property Tax Collection Fees	\$ 6,000	
<b>Total Property Tax Collection Fees</b>			\$ 6,000
<b>State Auditor Fees</b>			
1000-745-342-0000	Contractual Services	\$ 5,000	
<b>Total State Auditor Fees</b>			\$ 5,000
<b>Solicitor</b>			
1000-750-300-0000	Contractual Services	\$ 15,000	
<b>Total Solicitor</b>			\$ 15,000
<b>Income Tax Administration</b>			
1000-755-300-0000	Contractual Services - Rita & Ohio Dept. Of Tax	\$ 35,000	
<b>Total Income Tax Administration</b>			\$ 35,000
<b>Other General Government - Fees</b>			
1000-790-	Other General Government - Fees	\$ 6,200	
<b>Total Other General Government - Fees</b>			\$ 6,200
<b>Total Program 700 - General Government</b>			\$ 580,100.00
<b>Program 850 - Debt Service - Loan Payments</b>			
1000-850-710-0000	Principal - PNB Bike Path, OPWC Levering Dr.	\$ 9,000	
1000-850-720-0000	Interest - FKNB Bike Path	\$ 2,500	
<b>Total Debt Service - Loan Payments</b>			\$ 11,500
<b>Total Program 850 - Debt Service - Loan Payments</b>			\$ 11,500.00
<b>Program 900 - Contingencies</b>			
1000-930-930-0000	Contingencies	\$ 30,000	
<b>Total Contingencies</b>			\$ 30,000
<b>Total Program 900 - Contingencies</b>			\$ 30,000.00
<b>Grand Total General Fund Appropriated</b>			\$ 1,673,500.00
<b>Grand Total General Fund Available</b>			\$ 2,797,744.77

**Section 3.** That there be appropriated from the following **SPECIAL REVENUE FUNDS:**

<b>2011 Street Construction, Maintenance, and Repair Fund</b>			
2011-610	Street Construction and Maintenance	\$ 600,000	
<b>Total Street Construction and Maintenance</b>			\$ 600,000
<b>Total Street Construction, Maintenance, and Repair Fund Appropriated</b>			\$ 600,000.00

<b>2021 State Highway Improvement Fund</b>		
2021-610	State Highway Improvement	\$ 10,000
<b>Total State Highway Improvement</b>		<u>\$ 10,000</u>
<b>Total State Highway Improvement Fund Appropriated</b>		<u>\$ 10,000.00</u>
<b>2041 Parks and Recreation</b>		
2041-620-420-0000	Supplies and Materials	\$ 0.24
<b>Total Parks and Recreation</b>		<u>\$ 0.24</u>
<b>Total State Parks and Recreation Fund Appropriated</b>		<u>\$ 0.24</u>
<b>2101 Permissive Motor Vehicle License Tax Fund - State</b>		
2101-620	Permissive Motor Vehicle License Tax - State	\$ 51,570
<b>Total Permissive Motor Vehicle License Tax - State</b>		<u>\$ 51,570</u>
<b>Total Permissive Motor Vehicle License Tax Fund - State Appropriated</b>		<u>\$ 51,570.00</u>
<b>2102 Permissive Motor Vehicle License Tax Fund - County</b>		
2102-620-396-0000	Maintenance and Repair of Streets	\$ 23,000
<b>Total Permissive Motor Vehicle License Tax Fund - County</b>		<u>\$ 23,000</u>
<b>Total Permissive Vehicle License Tax Fund - County Appropriated</b>		<u>\$ 23,000.00</u>
<b>2152 Coronavirus Local Fiscal Recovery Fund</b>		
2152-800-560-0000	Utility Distribution systems	\$ 0.28
<b>Total Coronavirus Local Fiscal Recovery Fund</b>		<u>\$ 0.28</u>
<b>Total Coronavirus Local Fiscal Recovery Fund Appropriated</b>		<u>\$ 0.28</u>
<b>2271 Enforcement and Education (Police Investigation Fund)</b>		
2271-110-348-0000	Training	\$ 13,500
<b>Total Enforcement and Education (Police Investigation Fund)</b>		<u>\$ 13,500</u>
<b>Total Enforcement and Education (Police Investigation Fund) Appropriated</b>		<u>\$ 13,500.00</u>
<b>2902 Police Levy Fund</b>		
2902-110-100-0000	Salaries	\$ 121,850
2902-740-344-0000	Tax Collection Fees	\$ 2,700
<b>Total Police Levy Fund</b>		<u>\$ 124,550</u>
<b>Total Police Levy Fund Appropriated</b>		<u>\$ 124,550.00</u>
 <b>Grand Total Special Revenue Funds Appropriated</b>		 <u>\$ 822,620.52</u>
<b>Grand Total Special Revenue Funds Available</b>		<u>\$ 1,029,788.83</u>

Section 4. That there be appropriated from the following ENTERPRISE FUNDS:

**5101 Water Fund**

**Program 530 - Basic Utility Services**

**Administrator**

5101-531-131-0000	Salary - Village Administrator	\$ 22,000
5101-531-200-0000	Fringe Benefits	\$ 6,300

5101-531-420-0000	Supplies and Materials	\$ 500	
<b>Total Administrator</b>			<u>\$ 28,800</u>
 <b>Billing</b>			
5101-532-132-0000	Salary - Utility Clerk	\$ 25,700	
5101-532-200-0000	Fringe Benefits	\$ 13,100	
5101-532-300-0000	Contractual Services	\$ 5,000	
5101-532-420-0000	Supplies and Materials	\$ 4,000	
<b>Total Billing</b>			<u>\$ 47,800</u>
 <b>Supply</b>			
5101-533-130-0000	Salaries - Administrator's Staff	\$ 126,200	
5101-533-200-0000	Fringe Benefits	\$ 43,800	
5101-533-300-0000	Contractual Services	\$ 36,800	
5101-533-420-0000	Supplies and Materials	\$ 136,100	
5101-530-500-0000	Capital Outlay	\$ 840,000	
<b>Total Supply</b>			<u>\$ 1,182,900</u>
 <b>Total Program 530 Basic Utility Services</b>			 <u>\$ 1,259,500.00</u>
 <b>Program 700 – General Government</b>			
<b>Mayor</b>			
5101-710-160-0000	Salary - Mayor	\$ 3,200	
5101-710-200-0000	Fringe Benefits	\$ 600	
5101-710-420-0000	Supplies and Materials	\$ 700	
<b>Total Mayor</b>			<u>\$ 4,500</u>
 <b>Legislative Activities (Council)</b>			
5101-715-111-0000	Salaries - Council	\$ 7,300	
5101-715-200-0000	Fringe Benefits	\$ 1,300	
5101-715-300-0000	Contractual Services	\$ 1,000	
5101-715-351-0000	Insurance and Bonding	\$ 8,200	
5101-715-420-0000	Supplies and Materials	\$ 500	
<b>Total Legislative Activities (Council)</b>			<u>\$ 18,300</u>
 <b>Fiscal Officer</b>			
5101-725-121-0000	Salary - Fiscal Officer	\$ 16,500	
5101-725-200-0000	Fringe Benefits	\$ 4,600	
5101-725-300-0000	Contractual Services	\$ 1,100	
5101-725-420-0000	Supplies and Materials	\$ 7,500	
<b>Total Fiscal Officer</b>			<u>\$ 29,700</u>
 <b>Other General Government - Fees</b>			
5101-790-225-0000	Workers' Comp Yearly Premium	\$ 2,500	
<b>Total Other General Government - Fees</b>			<u>\$ 2,500</u>
 <b>Total Program 700 – General Government</b>			 <u>\$ 55,000.00</u>
 <b>Program 850 Debt Service - Water Loan Payments</b>			
5101-850-710-0000	Water Loans Principal	\$ 64,000	
5101-850-720-0000	Water Loan Interest	\$ 14,000	
<b>Total Debt Service - Water Loan Payments</b>			<u>\$ 78,000</u>

<b>Total Program 850 Debt Service - Water Loan Payments</b>	<u>\$ 78,000.00</u>
<b>Total Water Fund Appropriated</b>	<u>\$ 1,392,500.00</u>
<b>Total Water Fund Available</b>	<u>\$ 1,759,710.10</u>

**5201 Sewer Fund**

**Program 540 - Basic Utility Services**

**Administrator**

5201-541-131-0000	Salary - Village Administrator	<u>\$ 22,000</u>	
5201-541-200-0000	Fringe Benefits	<u>\$ 6,300</u>	
5201-541-420-0000	Supplies and Materials	<u>\$ 500</u>	
<b>Total Administrator</b>			<u>\$ 28,800</u>

**Billing**

5201-542-132-0000	Salary - Utility Clerk	<u>\$ 25,700</u>	
5201-542-200-0000	Fringe Benefits	<u>\$ 13,100</u>	
5201-542-300-0000	Contractual Services	<u>\$ 5,000</u>	
5201-542-420-0000	Supplies and Materials	<u>\$ 4,000</u>	
<b>Total Billing</b>			<u>\$ 47,800</u>

**Pumping**

5201-543-130-0000	Salaries - Administrator's Staff	<u>\$ 138,050</u>	
5201-543-200-0000	Fringe Benefits	<u>\$ 53,850</u>	
5201-543-300-0000	Contractual Services	<u>\$ 135,500</u>	
5201-543-420-0000	Supplies and Materials	<u>\$ 100,700</u>	
5201-543-500-0000	Capital Outlay	<u>\$ 40,000</u>	
<b>Total Pumping</b>			<u>\$ 468,100</u>

<b>Total Program 540 - Basic Utility Services</b>	<u>\$ 544,700.00</u>
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**Program 700 - General Government**

**Mayor**

5201-710-160-0000	Salary - Mayor	<u>\$ 3,200</u>	
5201-710-200-0000	Fringe Benefits	<u>\$ 600</u>	
5201-710-420-0000	Supplies and Materials	<u>\$ 700</u>	
<b>Total Mayor</b>			<u>\$ 4,500</u>

**Legislative Activities (Council)**

5201-710-160-0000	Salaries - Council	<u>\$ 7,300</u>	
5201-710-200-0000	Fringe Benefits	<u>\$ 1,300</u>	
5201-710-300-0000	Contractual Services	<u>\$ 1,000</u>	
5201-710-351-0000	Insurance and Bonding	<u>\$ 9,000</u>	
5201-710-420-0000	Supplies and Materials	<u>\$ 500</u>	
<b>Total Legislative Activities (Council)</b>			<u>\$ 19,100</u>

**Fiscal Officer**

5201-725-121-0000	Salary - Fiscal Officer	<u>\$ 16,500</u>
5201-725-200-0000	Fringe Benefits	<u>\$ 4,600</u>
5201-725-300-0000	Contractual Services	<u>\$ 1,100</u>

5201-725-420-0000	Supplies and Materials	\$ 7,500	
<b>Total Fiscal Officer</b>		<u>                    </u>	<u>\$ 29,700</u>
<b>Other General Government - Fees</b>			
5201-790-225-0000	Workers' Comp Yearly Premium	\$ 2,500	
<b>Total Other General Government - Fees</b>		<u>                    </u>	<u>\$ 2,500</u>
<b>Total Program 700 - General Government</b>			<u>\$ 55,800.00</u>
<b>Program 850 Debt Service - Sewer Loan Payments</b>			
5201-850-710-0000	Principal	\$ 485,000	
5201-850-720-0000	Interest	<u>                    </u>	
<b>Total Debt Service - Sewer Loan Payments</b>		<u>                    </u>	<u>\$ 485,000</u>
<b>Total Program 850 Debt Service - Sewer Loan Payments</b>			<u>\$ 485,000.00</u>
<b>Total Sewer Fund Appropriated</b>			<u>\$ 1,085,500.00</u>
<b>Total Sewer Fund Available</b>			<u>\$ 1,482,632.74</u>
<b>Total Enterprise Funds Appropriated</b>			<u>\$ 2,478,000.00</u>
<b>Total Enterprise Funds Available</b>			<u>\$ 3,242,342.84</u>
<b>TOTAL ALL APPROPRIATIONS</b>			<u>\$ 4,974,120.52</u>
<b>TOTAL FUNDS AVAILABLE</b>			<u>\$ 7,069,876.44</u>

**Section 5.** And the Village Fiscal Officer 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 expenditures; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance. Provided further that the appropriations for contingencies can only be expended upon appeal of two-thirds vote of council for items of expense constituting a legal obligation against the village, and for purposes other than those covered by other specific appropriations herein made.

**Section 6.** This resolution shall take effect at the earliest period allowed by law.

PASSED: \_\_\_\_\_

\_\_\_\_\_  
Jerry L. Day Mayor

\_\_\_\_\_  
Suzan Graves, Fiscal Officer

**CERTIFICATE**

Section 5705.39, R.C.-"No appropriation measure shall become effective until the County Auditor files with the appropriating authority....a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official

estimate. When the appropriation does not exceed such official estimate, the County Auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure...."

The State of Ohio, **Knox** County,ss.

I, Suzan Graves Clerk of the Village of Fredericktown

in said County, and in whose custody the Files, Journals, and Records are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing Annual Appropriation Ordinance is taken and copied from the original Ordinance now on file with said Village, that the foregoing Ordinance has been compared by me with the said original and that the same is a true and correct copy thereof.

Witness my signature, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
*Village Clerk*

**Village of Fredericktown**

\_\_\_\_\_  
*Village*

***Knox County, Ohio***