

## VILLAGE OF COLLEGE CORNER

### FISCAL OFFICER

#### **Responsibilities**

**Notice and Records** – The Fiscal Officer shall attend required meetings and keep a record of all the legislative authority’s proceedings, and all rules, bylaws, and legislation passed or adopted for the Village Council and Administrator. When meetings and new Village laws require publication, the Fiscal Officer shall certify that publication was made.

- a. Prepare, distribute, and post agendas for, attend required meetings; keep and post official record of minutes of all meetings of Village Council.
- b. Oversee Village website/social media.
- c. Establish and maintain Record Retention Policy.

**Annual Certification of Funds** – The Fiscal Officer shall provide and certify to the county auditor a list containing year-end balances, reconcile receipts and expenditures against Appropriations, make Village Council-approved adjustments as necessary, for the county budget commission to amend its Certificate of Estimated Resources.

**Records and Accounts** – Keep accurate statements of accounts and funds for all money received and expended by the Village using accounting procedures required by the Auditor of the State of Ohio. The Fiscal Officer must keep records of all property owned by the Village. The Fiscal Officer must keep records of all taxes and assessments. (Ohio Revised Code Section 733.28)

- a. Keep an accurate account of: all monies received, showing the amount thereof, the time received, from whom and on what account received; all disbursements made, showing the amount received and paid on account of separate funds, or specified appropriations, shall be exhibited in separate accounts.
- b. Settle, reconcile, prepare and present with the Village Council, monthly and year-to-date financial reports, and at any other time which may be required by ordinance or resolution. (Ohio Revised Code Sections 733.43, 733.47, and 733.14)

**Auditing of Accounts and Review of Expenditures** – At the end of each fiscal year or sooner, if required by Village Council, the Fiscal Officer shall audit the accounts of all Village Officers and departments and prepare for and submit to Auditors required documents. The Fiscal Officer shall prescribe the accounting procedures for the Village, subject to the approval of the Auditor of the State of Ohio. The Fiscal Officer shall not allow the amount set aside for any appropriation to be overdrawn or drawn upon for other than the proper purpose. (Ohio Revised Code Sections 733.15, 733.16, and 733.17)

**Contracts and Certification** – Sign and certify (along with the Village Administrator) Village contracts that necessary funds are available per Ohio Revised Code Section 731.14 and 5705.41.

**Public Information Requests** – Provide public information requests per Ohio Revised Code.

**Appropriations** – In conjunction with the Village Administrator, create annual appropriations and budget ordinance for approval by Village Council.

**Annual Reports** – Compile, file, and report.

- a. Village Council – During a January meeting of Village Council each year, the Fiscal Officer shall report on the Village financial condition, including amounts of receipts, disbursements, and accounts. The balance of each fund shall be reported.
- b. Auditor of the State of Ohio – File the Village’s annual financial report with the State of Ohio Auditor.
- c. Official Financial Reports – Prepare and submit annual financial reports as required to banks, lenders, grant makers, USDA Rural Development for the Village Water Department, and other entities as required.

**Acquisition and Disbursement of Funds** – The Fiscal Officer shall acquire from the County Fiscal Officer those Village taxes and assessments placed on the County Auditor’s tax list for collection and amounts due to the Village to be disbursed upon proper authorization. (Ohio Revised Code Sections 733.44 and 733.46)

**Deposit Funds** – Deposit all funds according to the Uniform Depository Act (Ohio Revised Code Chapter 135)

**Payroll Functions** – Perform accurate and timely payroll functions: register employees with the Ohio Public Employees Retirement System (OPERS), taking proper deductions from their pay and submitting same to OPERS monthly, prepare and pay quarterly taxes to the Internal Revenue Service (IRS) and the Ohio State Treasurer; prepare and distribute yearly W-2 and 1099-MISC forms, submitting same to the Internal Revenue Service (IRS) and Ohio State Treasurer.

**Accounts Payable and Receivable** – Handle all billing and payment for the Village; follow accounts payable and receivable policies. This includes sending reminder letters to delinquent payment customers (water accounts, property mowing violations); submitting to the County Auditor delinquent accounts for property tax assessment.

1. Handling – Frequently. Seizing, holding, grasping, turning or otherwise working with hand(s). Fingers are involved only to the extent that they are an extension of the hand, such as to turn switch or shift automobile gears.
2. Fingering – Frequently. Picking, pinching, or otherwise working primarily with fingers rather than with the whole hand(s) or arm(s) as in handling.
3. Talking – Frequently. Expressing or exchanging ideas by means of the spoken word to impart oral information to customers or the public and to convey detailed spoken instructions to other workers accurately, loudly, or quickly.
4. Hearing – Frequently. Perceiving the nature of sounds by ear.
5. Near Acuity – Frequently. Clarity of vision at 20 inches or less.

### **Customer Services Responsibilities**

2. **Customer Information System** – Maintain accurate records and information relative to customers receiving water and sewage services.
3. **New Customer Sign Ups** – Obtain and record pertinent information for new customers to enter in the Customer Information System.
4. **Customer Information Process** – Develop annual calendar of processes/events:
  - a. Billing Dates – bills will be calculated and mailed monthly
  - b. Due Dates – payments will be due at least 14 days after the “Bill Date”
  - c. Disconnect Letters – letters will be printed and mailed monthly

- d. Disconnect Dates – accounts with a balance past due 30 days after the “Due Date” will be subject to disconnect
  - e. Penalty Dates – a “Penalty Charge” will be assessed to accounts paid after the respective “Due Date”
5. **Records and Reports** – Customer records will be maintained and updated on the Customer Information System in a timely manner. Various reports will be produced and maintained.
  6. **Transactions** – Payments, adjustments, bill calculations, property owner changes, meter and endpoint exchanges, penalty charges, and other transactions will be posted in a timely manner.
  7. **Customer Contacts** – All customer contacts, both oral and written, will be handled in a timely manner. Relative documents will be maintained in each customer’s account on file.
  8. **Payments** – Post payments to the appropriate account for each customer, prepare a bank deposit, and deposit the money collected.
  9. **Adjustments** – Calculate and post authorized adjustments to the account of the appropriate customer.
  10. **Monthly Billing** – Customer billing will be performed near the end of the month to include the following process:
    - a. Backup entire system prior to calculating bills
    - b. Calculate the monthly billing for all customers
    - c. Analyze the proposed calculations
    - d. Send calculated billing file to Boyce for printing
    - e. Print necessary reports from the billing system
    - f. Analyze data from billing system and enter data into work sheet

11. **Payment Arrangements** – Prepare and execute arrangements for customers that need more time to pay “Past Due” balances.
12. **Penalty Charges** – Calculate the approved charge for customer accounts that failed to pay their current bill by the appropriate “Due Date”.
13. **Disconnect Letters** – Print and mail a letter to each customer with a past due balance and subject to disconnect.
14. **Work Orders** – Prepare work order documents for work that needs to be performed for customers, and/or field work. File all work order and other documents to the appropriate customer account,
15. **Liens** – Prepare and apply liens for unpaid balances to the appropriate county auditor in a timely manner.
16. **Special Mailings and Bill Inserts** – Coordinate all special notices, whether letters or bill inserts, to notify residents/customers of required and/or important information.

## **Fiscal Activities Responsibilities**

1. **Notice and Records** – Attends required meetings and keep a record of all the legislative authority’s proceedings, and all rules, bylaws, and legislation passed or adopted for the Village Council and Administrator. Certifies that publication was made when meetings and new Village laws requires publication to be made.
  - a. Prepare, distribute, and post agendas for, attend required meetings; keep and post official record of minutes of all meetings of Village Council.
  - b. Oversee Village website/social media.
  - c. Establish and maintain Record Retention Policy.
2. **Annual Certification of Funds** – Provide and certify to the county auditor a list containing year-end balances, reconcile receipts and expenditures against Appropriations, make Village Council-approved adjustments as necessary, for the County Budget Commission to amend its Certificate of Estimated Resources.
3. **Records and Accounts** – Keep accurate statements of accounts and funds for all money received and expended by the Village using accounting procedures required by the Auditor of the State of Ohio, keep records of all property owned by the Village, and keep records of all taxes and assessments. (Ohio Revised Code Section 733.28)
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### **Physical and Mental Requirements**

Must have sufficient physical health to perform the essential functions, duties, and responsibilities of the job. Must be able to address work situations that; involve frequent changes of tasks using different techniques, procedures, or degrees of attentiveness without loss of efficiency or composure; involve adhering to and achieving exact levels of performance, using precision measuring instruments, tools, and machines to attain precise dimensions; require preparing exact verbal and numerical records; require complying with precise instruments and specifications for materials, methods, procedures, and techniques to attain specified standards; require interpersonal relationships in a job setting beyond giving and receiving work instructions. Must have acute consciousness of safety and positive attitude toward accident prevention and meet the safety equipment limitations of all tools and safety equipment required for this position.



### **Essential Job Functions**

1. Strength – Sedentary Work. Lifting, carrying, pushing, pulling 10 pounds occasionally. Mostly sitting may involve standing or walking for brief periods of time.
2. Stooping – Occasionally. Bending body downward and forward by bending spine at the waist, requiring full use of the lower extremities and back muscles.
3. Crouching – Occasionally – Bending body downward and forward by bending legs and spine.
4. Reaching – Frequently. Extending hand(s) or arm(s) in any direction.
5. Handling – Frequently. Seizing, holding, grasping, turning or otherwise working with hand(s). Fingers are involved only to the extent that they are an extension of the hand, such as to turn switch or shift automobile gears.
6. Fingering – Frequently. Picking, pinching, or otherwise working primarily with fingers rather than with the whole hand(s) or arm(s) as in handling.
7. Talking – Frequently. Expressing or exchanging ideas by means of the spoken word to impart oral information to customers or the public and to convey detailed spoken instructions to other workers accurately, loudly, or quickly.
8. Hearing – Frequently. Perceiving the nature of sounds by ear.
9. Near Acuity – Frequently. Clarity of vision at 20 inches or less.

### **Education Requirements**

Basic knowledge of language arts, math, and social sciences, plus specific vocational preparation to learn the techniques, acquire the information, and develop the facility needed for average performance in a specific job.

### **Work Environment**

Work is generally completed inside office facility, whether at the Village or at home.

### **Electronic and/or Motorized Equipment to be used**

Telephone, personal computer, printer, calculator, telefax machine, copy and scanner machine and postage equipment.