

## **ORDINANCE # O-22-2016**

### **AN ORDINANCE TO EDIT SECTION 3.2 OF THE POLICIES AND PROCEDURES MANUAL**

WHEREAS, the Village Council for the Village of Bolivar has passed an ordinance providing for an appointed Fiscal Officer instead of a Village Clerk/Treasurer under O.R.C. §733.262.

WHEREAS, Section 3.2 of the Policies and Procedures Manual must be amended in order to accurately reflect the current position within the Village;

WHEREAS, the Village Council of the Village of Bolivar, Ohio, wishes to amend Section 3.2 to state:

#### **3.2 Village Fiscal Officer**

The Village Fiscal Officer is the chief fiscal officer of the Village and the clerk for the Village Council.

##### **3.2.1 Appointment, Term**

The Fiscal Officer is appointed by the Mayor with the approval of Council. The Fiscal Officer shall serve for a one (1) year term once appointed.

##### **3.2.2 Powers and Duties**

- (A) The Fiscal Officer shall attend all Council meetings and keep a record of all proceeding, rules, bylaws and legislation. When new Village laws require publication, the Fiscal Officer shall certify that publication was made.
- (B) The Fiscal Officer must keep accurate statements of all moneys received and expended by the Village. He or she must keep records of all property owned by the Village. He or she must keep records of all taxes and assessments.
- (C) At the end of each fiscal year or sooner if required by Council, the Fiscal Officer shall audit the accounts of all Village officers and departments. The Fiscal Officer shall prescribe the accounting procedures for the Village subject to the approval of the Auditor of State. 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. Village offices and departments shall make detailed monthly reports to the Fiscal Officer of their receipts and expenditures.
- (D) Certification of election of officers – The Fiscal Officer shall certify to the Court of Common Pleas of Tuscarawas County the election of each Village officer with judicial powers.
- (E) Official Bonds – Any officer or employee required by Council to furnish a bond shall file his bond with the Fiscal Officer.
- (F) Annual certification of funds – At the beginning of each fiscal year the Fiscal Officer shall certify to the county auditor all available sources for expenditure for each fund to allow the county budget commission to amend its certificate of estimated resources.

- (G) Contracts, Certification – The Fiscal Officer and the Mayor must sign Village contracts. Any contract or expenditure, unless exempt, must have attached the Fiscal Officer’s certification that the necessary fund are available.
- (H) Acquisition and disbursements of funds – The Fiscal Officer shall acquire from the county treasurer those Village taxes and assessments placed on the auditor’s tax list for collection, and debts due to the Village to be disbursed upon proper authorization, plus all funds from any Village department.
- (I) The Fiscal Officer must keep accurate accounts of all moneys received or disbursed, show amount date, payor and payee and what account. The books must provide separate accounts for each fund and appropriation. The Fiscal Officer shall settle an account with the council quarterly and as council directs. At the first of January meeting of Council each year the Fiscal Officer shall report on the Village financial condition, including amounts and courses of receipts, disbursements and accounts. The balance due on each fund shall be reported. The Fiscal Officer shall also keep a treasury investment account documenting the investments of treasury funds.
- (J) The Fiscal Officer is the supervisor / reporting official for the Income Tax Administrator.
- (K) The Fiscal Officer is also the Clerk for the Mayor’s Court of Bolivar, and shall perform any and all duties associated with that position under the Ohio Revised Code, the Ohio Basic Code, and any applicable Village Ordinance.

**WHEREAS**, the Ordinance shall correct all other references to the Village Clerk-Treasurer to the Village Fiscal Officer.

Now, therefore be it ordained by the Village Council the Village of Bolivar, Ohio, as follows:

**SECTION 1.** The Village Council for the Village of Bolivar hereby amends Sections 3.2 of the Policies and Procedures of the Village of Bolivar to include the aforementioned language and to correct any and all language related to the Village Clerk-Treasurer to Village Fiscal Officer within the remainder of the Policies and Procedures.

**READ: June 6, 2016, July 5, 2016, and August 1, 2016**

**PASSED: August 1, 2016**

---

**REBECCA HUBBLE, MAYOR**

**ATTEST:**

---

**MARIA APP, FISCAL OFFICER**