


Dave Yost
Auditor of State



Village Officer's Handbook

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Village Officer's Handbook

- The Handbook can be found on Auditor of State website www.ohioauditor.gov, under resources and publications.
- We will go through a summary of items included in the handbook.




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Chapter One

- **Home Rule** - "Municipalities shall have authority to exercise all powers of local self-government and to adopt and enforce within their limits such local police, sanitary, and other similar regulations as are not in conflict with general laws."



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Chapter One

- Charter vs. Non-Charter Village - Charter villages follow the charter adopted by the Village. Non-Charter villages must comply with State law. Charter villages must follow State law for anything not stated in the Charter.



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Chapter One

- Police Regulations
- Public Utilities



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Chapter Two

- **Officers and Employees** – Presents guidelines and responsibilities of different officers and employees. Charter Villages set up their own plan of officials and duties. Non-charter Villages operate under the provisions of Ohio law.



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Chapter Two

- Village Council consists of six elected members. These members attend meetings and take action on Village matters. These actions are known as ordinances and resolutions. Passage must be made by majority vote.



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Chapter Two

- Village Mayor is the chief executive of the Village. The Mayor's duties are established by Council. The Mayor also has judicial powers where there is no municipal court.



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Chapter Two

- Village Clerk is the chief fiscal officer and clerk for council. This position can be elected or appointed. The clerk keeps records for council, records revenues and disbursements, and monitors budgets for the Village.



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Chapter Two

- Village Administrator or Board of Public Affairs manage public utilities. A Village can only have one or the other. The Board of Public Affairs is made up of three Village residents.
- They can make recommendations to Council, but they cannot set rates.

Chapter Two

- Other Officers and Employees
- Compatibility of Public Offices
- Public Records Law
- Ordinances and Resolutions

Chapter Three

- **Administration and Finance** - Discussion of Ohio budgetary law and financial accounting and reporting.

Chapter Three

- Village Budget
 - Tax Budget
 - Amended Official Certificate
 - Appropriations

Chapter Three

- Expenditures - Purchases cannot be made without a purchase order which is the certification of the fiscal officer that the funds are available.

Chapter Three

- Public Money - Money must be deposited timely and there are certain items that a government can invest in.

Chapter Three

- Reporting Requirements - All Villages are required to file an annual financial report with the Auditor of State within 60 days of closing year end.

Chapter Three

- General Property Tax
- Electric Deregulation
- Income Tax
- Special Assessments
- Contracts
- Debt

Chapter Four

Fiscal Caution, Fiscal Watch, and Fiscal Emergency - These laws were enacted to ensure fiscal integrity in local governments. This chapter outlines all of the criteria and procedures that go along with these.

Chapter Five

- **Uniform System of Accounting** - This encompasses account structures, accounting systems, various accounting ledgers and journals, recording receipts, purchase orders, writing checks, and bank reconciliations.

Chapter Six

- **Accounting Procedures** - The proper way to account for items that arise regularly.

Chapter Six

- **Establishing a New Fund** - The Auditor of State must approve all new funds not established by the Ohio Revised Code.
- Must submit the "Request for Fund Approval". (A copy is included in the handbook.) Can send letter or email.

Chapter Six

- Corrections and Adjustments
 - Voiding a check after posting
 - Correct expenditure posting error
 - Correct receipt posting error

Chapter Six

- Repayment of notes through a Debt Service Fund - Debt must be paid from a debt service fund when there are specific revenues levied to pay the debt.

Chapter Six

- Transfers - Transfers from the General Fund are allowed at any time. The handbook discusses when other transfers are and are not allowed and what type of approval is necessary.

Chapter Six

- Advances - Advances are loans to other funds that are ultimately going to be repaid. However, money in restricted funds can only be advanced to a more restricted fund with a similar purpose.

Chapter Six

- Refund of a Receipt/Reduction of an Expenditure – Receipt should only be refunded and the expenditure should only be reduced if the transaction occurred in the same year.

Chapter Six

- Amending Appropriations - A village can amend appropriations during the year with approval from Council.

Chapter Six

- Investments - An investment ledger should maintain all of the information for an investment. There are certain types of accounts that a Village can invest in. Certain investments require the clerk to attend training.

Chapter Seven

- **Ohio Budgetary Law** - A more detailed explanation of the budgetary process described earlier.

Appendix A

- A- 1 - Formerly an alpha numeric chart of accounts. This has been removed.
- A-2 - Ohio UAN chart of accounts.

Appendix B

- B-1 - Sample Tax Budget
- B-2 - Sample Amended Certificate
- B-3 - Sample Certificate of Balances available for Appropriation
- B-4 - Sample Appropriation Ordinance

Appendix C

- C-1 - Calendar for Village Officers

Appendix D

- D-1 - Auditor of State General information

Local Government Services

Northwest Region

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