

TO: Village Council and Mayor Brown
FROM: Finance Sub-Committee, Rob Bartlett - Chair
RE: Fiscal Officer
DATE: May 11, 2022

The Finance Sub-Committee met on Wednesday, May 11, 2022 at 3:45 pm to discuss the Fiscal Officer role for Mariemont. Present at the meeting were Finance Sub-Committee members Rob Bartlett, Kelly Rankin and Randy York, and Mayor Bill Brown.

Rich Ford, a consultant who has been helping the Village in its transition to the UAN accounting system, has offered to become our part-time Fiscal Officer. Both Tony Borgerding and Eli Wendler (in her Assistant Fiscal Officer capacity) have previously announced their plans to step down by the end of this year. Mr. Ford would replace both of them. Attached is a Memorandum Of Understanding (MOU) on what tasks Mr. Ford would perform. Mr. Ford has been a Fiscal Officer for Mad River Township and for Emmanuel Christian Academy, and as such is very familiar with the responsibilities of a Fiscal Officer. Mr. Ford lives in Urbana, Ohio. As is laid out in the MOU, Mr. Ford will primarily work remotely, but he will be here at the Village Offices two times a month, including one council meeting per month.

Ideally, Mr. Ford would start by June 1. The agreement would be to pay Mr. Ford \$5,000/month through the end of this year, when hopefully things are in more of a going state. Mr. Ford is envisioning that initially, this work will require 20 hours/week, but over time that would go to 10 hours/week. Mr. Ford will track the hours he works each week, and at the end of this year, an assessment will be made as to what an appropriate on-going fee would be. We should also plan for two to four months of overlap between Mr. Ford, Mr. Borgerding and Ms. Wendler as they help Mr. Ford onboard into this role. As this is a part time role, Mr. Ford would receive OPERS benefits, but he would not be on our health care plan or other benefits limited to full-time employees.

At the beginning of the year, roughly \$58,000 was built into the Mayor's Department (1000-710) to pay for a part year of a Village Administrator. It is looking unlikely that we will be able to fill that role or an Operations Officer role this year. As such, the Finance Sub-Committee is recommending that the necessary funds be moved from the Mayor's Department to the Clerk/Treasurer Department (1000-725) to cover Mr. Ford's costs less the reduced cost from Mr. Borgerding and Ms. Wendler not working for a full year.

Appointing Mr. Ford as our Fiscal Officer and establishing his pay requires a resolution be passed by council. Since we would like Mr. Ford to start by June 1, the resolution will need to be passed on an emergency basis. If council agrees with the recommendation to hire Mr. Ford under the MOU that is attached, and pay him \$5,000/month through the end of this year, then the resolution will be voted on in the May 23 council meeting.

Respectfully Submitted,

Rob Bartlett, Chairman

Kelly Rankin, Member

Randy York, Member

Memorandum of Understanding

Job Responsibilities for Fiscal Officer

1. Revenue estimates to the County Auditor/Budget Commission to get the Certificate of Estimated Resources
2. Assisting/Making sure the Appropriation Budgets are completed and approved
3. Lead discussion on Permanent Improvement Budget meetings and prepare preliminary budget
4. Bank Reconciliations
5. Bank and Investment administration
6. Grants which include reporting, tracking
7. Annual notes to the financials
8. Yearend close, year begin
9. Financial Integrity of the Village
10. Monthly Reports
11. Special Reports that might be requested
12. Monthly meetings with Dept Heads and Finance committee
13. Council Meeting (1/month)
14. Ethics training/laws
15. All Contracts including Salary Ordinances/Contracts - reviewing prior to them being approved to make sure they fit within the budgetary constraints
16. Purchase orders (Richard/Allison)
17. Accounts payable, receivable (Allison)
18. Deposits (Joanee or TBD)
19. Receipts (Richard/Allison)
20. HR, employee files, employment forms are completed, and employees are informed of their rights and responsibilities (Joanee)
21. Medical insurance/Benefits Shopping (Joanee/Richard)
22. Payroll, payroll taxes and benefits (Joanee)
23. Records are kept per the policy and record requests are responded to timely
24. Resolutions/Ordinances
25. Minutes for council meetings (Joanee)
26. Prepare resolutions for tax levies (first to get certified by county and then to get the renewal on the ballot).

The above list of jobs may be assigned to other employees; however, the Fiscal Officer will be responsible them.

Additional Descriptions and Understandings

-Grants

1. Fiscal Officer will take the lead on grants for administrative and financial accounting purposes.
2. Fiscal Officer will look for new grant opportunities and follow up on others that are presented.

-Goals

1. During the first 7 months of employment, the Fiscal Officer will work with staff and departments heads to gain a better understanding of the current operations and work to find more efficient and cost effect ways to operate. Part of this process would be to help/train all department heads to have a better understanding of their budgets, funds, and new processes. Over the first 30 days work/meet

with current Fiscal Officer (Tony) to understand his current processes so we can have a smooth transition.

2. Develop a better project evaluation and approval process. Proposed process will include new requests for purchases and projects to be first discussed/reviewed with the Fiscal Officer so that proper budgets/funds are available for the project. Council will not entertain a project or purchase if it has not been first reviewed with the Fiscal Officer. If a purchase or project is brought to Council prior to this review, Council agrees to table the purchase or project until the Fiscal Officer has an opportunity to review it.
3. Develop better future planning processes, budgeting, and projections (3-5 years) to position the Village in a better financial position to meet the growing needs of the Village.
4. Review all current contracts including salary and benefit type contracts/ordinances to make sure they fit within the budgetary constraints of the Village with the intent of having a 3-5 year plan that will keep the village in a good financial position.
5. Start working with Department heads on the 2023 Budgets which will need approved by December 2022.
6. Development a Master List of all committed projects and wish list projects and prioritize based Village needs and available revenue/funds.

Hours and Financial Considerations

1. For the first 7 months (June-Dec 2022) it is expected to take more time than normally would be required for Fiscal Officer duties. Anticipated hours are about 20 hours or more per week initially with the plan to drop to 10-15 hours on average per week after that. Some of the duties expected are partial administrator type functions which has been taken into account from a compensation and time commitment perspective.
2. Fiscal Officer will be considered a remote home-based employee but will come to onsite meetings at least two days per month with one of those days being a council meeting day. I anticipate more onsite days during the first few months.
3. Fiscal Officer will track hours worked to provide a better understanding of the amount of time that was required each month and what may be needed in the future.
4. Proposed temporary salary would be \$5,000 per month for the first 7 months to be reviewed in December 2022 for a permanent salary.