VILLAGE OF NEWCOMERSTOWN

Resolution No. 24-2026 PASSED: _____

A RESOLUTION AUTHORIZING THE ALLOCATION OF THE SALARIES AND BENEFITS OF THE FISCAL OFFICER, THE IT COORDINATOR/ADMINISTRATIVE ASSISTANT AND THE MAYOR AMONG THE GENERAL FUND, THE WATER FUND AND THE SEWER FUND, AND DECLARING AN EMERGENCY

WHEREAS, the Fiscal Officer, the IT Coordinator/Administrative Assistant and the Mayor perform duties that directly support the Village's water and sewer utilities, including utility billing and collections, utility accounting, financial reporting, payroll, purchasing, support of the utility billing system and computer equipment, and administration of utility operations; and

WHEREAS, the costs of the water and sewer utilities should be paid by the Water Fund and the Sewer Fund, and the General Fund should not bear costs that benefit those utilities; and

WHEREAS, the Auditor of State expects any charge of personnel costs to an enterprise fund to be authorized by the legislative authority and based on a reasonable, documented estimate of the time spent on that fund's activities; and

WHEREAS, Section 5705.10 of the Ohio Revised Code requires that money paid into a fund be used only for the purposes for which the fund was established, so that wages and benefits charged to the Water Fund and the Sewer Fund must be for work that benefits those utilities; and

WHEREAS, consistent with Auditor of State guidance, Council finds that the percentages below are a fair and reasonable allocation that reflects the share of time and effort these positions devote to water and sewer utility work and the benefit each fund receives, that the allocation is based on a written summary of duties kept on file by the Fiscal Officer, and that no fund will bear more than its proportionate share of these costs.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF NEWCOMERSTOWN, STATE OF OHIO:

SECTION 1. Beginning with the first pay period of 2027, and continuing each year after that until Council changes it, the wages and benefits of the following positions shall be charged to the funds below:

Position	**General Fund 101**	**Water Fund 601**	**Sewer Fund 602**
Fiscal Officer	65%	17.5%	17.5%
IT Coordinator/Administrative Assistant	75%	12.5%	12.5%
Mayor	90%	5%	5%

VILLAGE OF NEWCOMERSTOWN

Resolution No. 24-2026 PASSED: _____

SECTION 2. The allocation applies to wages and to the employer costs that follow them: retirement contributions, Medicare, workers' compensation, health insurance, dental and group life insurance.

SECTION 3. The Water Fund and Sewer Fund shares shall be charged to the personnel accounts of the Office department of each fund (601.551 and 602.551), and the General Fund share to the personnel accounts of the Clerk's and Mayor's departments (101.704 and 101.701), within the amounts appropriated by Council.

SECTION 4. This Resolution changes only the funds from which compensation is paid. It does not change the salary, wage rate or benefits of any position, including the compensation of the Mayor.

SECTION 5. This is a continuing allocation. It remains in effect each year without further action by Council until Council amends or repeals it by resolution. The Fiscal Officer shall keep on file a summary of the duties that support the percentages in Section 1.

SECTION 6. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were conducted in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 7. This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the Village, and so that the allocation is in place for the first payroll of 2027; therefore, this Resolution shall take effect immediately upon passage.

Passed this _____ day of _____, 2026.

Pat Cadle, Mayor

ATTEST:

Lisa M. Spillman, Fiscal Officer

Approved as to Form:

VILLAGE OF NEWCOMERSTOWN

Resolution No. 24-2026 **PASSED: _____**

Village Solicitor