

AUDITOR OF STATE BULLETIN 99-008

May 13, 1999

TO: ALL TOWNSHIP CLERKS
ALL TOWNSHIP TRUSTEES
COUNTY AUDITORS

SUBJECT: TOWNSHIP OFFICERS' COMPENSATION

This bulletin clarifies recent Attorney General Opinion No. 99-015, which defined the term "budget" for the purposes of determining township trustee and clerk compensation.

1999 Op. Att'y Gen. No. 99-015 approved and followed 1992 Op. Att'y Gen. No. 92-003 on the issue of the definition of "budget" for the purposes of Ohio Rev. Code §§ 505.24 and 507.09. Opinion 99-015 stated in Syllabus one that:

"For the purposes of calculating the authorized compensation of the township trustees and the township clerk pursuant to R.C. 505.24 and R.C. 507.09, the term "budget" refers to the total amount of resources available to the township pursuant to the official certificate of estimated resources or amendments to the certificate."

Therefore, when determining what the township's budget is, the amount of the official certificate of estimated resources or any amended certificates should be used. Please note that the date of the certificate, as dated by the County Auditor, is the date that should be used in determining when any increases due to increased budgets are effective. Once the budget amount is determined, the proper pay rate may be found in Ohio Rev. Code § 505.24 for the trustees and § 507.09 for the clerk.

Opinion 99-015 also determined "that special levies of a township are included in the budget." Opinion 99-015 stated in Syllabus two that:

"Special levies of a township are included in the official certificate of estimated resources or amendments to the certificate, and thus in the township budget, for the purposes of calculating the authorized compensation of township trustees and the township clerk pursuant to R.C. 505.24 and R.C. 507.09."

Therefore, special levies of a township should be included in any official certificate of estimated resources, or any amended certificate, and in the budget for purposes of calculating compensation.

If you have any questions about this bulletin, please contact the Legal Division at (800) 282-0370.