

Township Trustee & Fiscal Officer Compensation

PRESENTED BY:
CHIEF LEGAL COUNSEL NADIA WENRICK
&
PRINCIPAL ASSISTANT LEGAL COUNSEL KEELY MCWHORTER

General Questions

Please keep in mind that we are best able to answer general questions about the presentation. Specific questions should be directed to your legal counsel.

Presentation Outline



Township Budget

Trustee Compensation

Fiscal Officer
Compensation

Presentation Outline



Change in
Compensation

Constitutional
Prohibition

Commonly Asked
Questions

What is a Budget?

- R.C. 505.24 & 507.09
- No statutory definition

TOWNSHIP: | COUNTY
Financial Worksheet - Budget
 2025 BUDGET
 Year 2024

Fund Classification: 1000 General Fund Name: General

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	\$159,743.24	\$151,525.53	\$179,133.10	\$60,000.00
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$104,241.52	\$110,256.69	\$104,000.00	\$105,000.00
Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other - Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees	\$8,723.10	\$7,973.49	\$6,500.00	Ⓐ \$7,500.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental				
Local Government Distribution	\$6,122.13	\$22,308.83	\$7,000.00	\$7,500.00 Ⓐ
Estate Tax	\$84.12	\$0.00	\$0.00	\$0.00
Property Tax Allocation	\$19,178.81	\$19,297.51	\$6,186.00	\$12,000.00
Other	\$2,453.00	\$1,251.47	\$1,037.50	\$1,037.50 Ⓐ
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$35.53	\$41.61	\$30.00	\$30.00 Ⓐ
Miscellaneous	\$419.91	\$587.75	\$0.00	\$0.00
Total Revenue	\$141,258.12	\$161,717.35	\$124,753.50	\$133,067.50
Expenditures				

CORRECTED BY COUNTY AUDITOR

Ⓐ = 15,474.50 TIES TO OFFICIAL CERTIFIC

What is a Budget?

- Each township must prepare a tax budget for each fiscal year and submit it to the county auditor:
 - Estimates of receipts from various sources, including taxes in excess of the ten-mill limitation, together with the funds to which they will be credited
 - Statements of various types of expenditures for the ensuing fiscal year and the funds from which they are to be made, including expenditures from special levies

The Board of Trustees of said Township hereby submits its Annual Budget for the year commencing January 1st, 2024 for consideration of the County Budget Commission pursuant of Section 5705.30 of the Revised Code.

FILED
in County, Ohio

JUN 29 2024

Township Fiscal Officer

Auditor, County, Ohio

SCHEDULE A
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION
AND COUNTY AUDITOR'S ESTIMATED TAX RATES

Fund Description	Levy Description	Amount Approved by Budget Commission	Amount to be Derived from Levies	County Auditor's Estimate of Tax Rate to be Levied	
		Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limit	Outside 10 Mill Limit
		Column I	Column II	Column III	Column IV
General		122000		2.10	
Roads & Bridges		41000	232000	.71	4.00
Fire			103000		2.50
Ambulance			211 000		4.00

SCHEDULE B
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

Fund	Levy Description	Maximum Rate Authorized To Be Levied	County Auditor's Est. of Yield of Levy (carry to Schedule A Column II)
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Road + Bridge	4.00	232,000
authorized by voters on 3 / 7 / 00 not to exceed CONT years.	Fire	2.00	74,000
authorized by voters on 11 / 5 / 13 not to exceed 5 years.	Fire	.50	29,000
authorized by voters on 11 / 7 / 00 not to exceed CONT years.	Ambulance	1.00	37,000
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Ambulance	2.00	116,000
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Ambulance	1.00	58,000
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			

103,000

211,000

What is a Budget?

Township 2025 Tax Revenue Estimate							
		Res-Ag	Non Res-Ag	Personal Property	All Public Utility	Total	95%
Assessed Value:		55,010,250	1,855,680	0	4,285,000	61,150,930	
General							
Full Rate:	2.10	115,520	3,900	0	9,000	128,420	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		115,520	3,900	0	9,000	128,420	✓ 122,000 ✓
Road and Bridge							
Full Rate:	0.71	39,060	1,320	0	3,040	43,420	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		39,060	1,320	0	3,040	43,420	✓ 41,000 ✓
Full Rate:	4.00	220,040	7,420	0	17,140	244,600	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		220,040	7,420	0	17,140	244,600	✓ 232,000 ✓
Ambulance							
Full Rate:	1.00	55,010	1,860	0	4,290	61,160	
Res-Ag Red. Factor:	0.400663	22,040	0	0	0	22,040	
Non Res-Ag Red. Factor:	0.227855	0	420	0	0	420	
		32,970	1,440	0	4,290	38,700	✓ 37,000 ✓

County auditor submits the township tax budget to the county budget commission.

The certification provided by the budget commission sets forth on the credit side of each fund the estimated unencumbered balances and receipts, and, if a tax is levied for the fund, the estimated revenue to be derived from the levy. The certification sets forth on the debit side the total appropriations that may be made from the fund.

The official certificate of estimated resources sets forth the total estimated resources of each fund that are available for appropriation in the fiscal year.

What is a Budget?

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

OHIO REVISED CODE SECTION 5705.36
 Office of Budget Commission, County, Ohio
 Ohio August 29, 2024
 To the Taxing Authority of Township

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025 as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year.

FUND	Estimated Unencumbered Balance Jan. 1st, 2025	TAXES	OTHER SOURCES	TOTAL
General Fund	60,000.00	122,000.00	15,474.50	197,474.50
Special Revenue Funds	20,000.00	587,000.00	124,304.00	731,304.00
Debt Service Funds	0.00	0.00	0.00	0.00
Capital Projects Funds	0.00	0.00	0.00	0.00
Special Assessment Funds	0.00	0.00	0.00	0.00
Enterprise Funds	0.00	0.00	0.00	0.00
Internal Service Funds	0.00	0.00	0.00	0.00
Fiduciary Funds	0.00	0.00	0.00	0.00
TOTAL	80,000.00	709,000.00	139,778.50	928,778.50

TIES TO
 ② ON
 LAW PRINTOUT.

BUDGET COMMISSION

TOTALS
 \$ 848,778.50 X

County auditor submits the township tax budget to the county budget commission.

The certification provided by the budget commission sets forth on the credit side of each fund the estimated unencumbered balances and receipts, and, if a tax is levied for the fund, the estimated revenue to be derived from the levy. The certification sets forth on the debit side the total appropriations that may be made from the fund.

The official certificate of estimated resources sets forth the total estimated resources of each fund that are available for appropriation in the fiscal year.

What is a Budget?

**RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE
BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES
AND CERTIFYING THEM TO THE COUNTY AUDITOR**

(BOARD OF TOWNSHIP TRUSTEES)
Revised Code, Secs. 5705.34-5705.35

The Board of Trustees of _____ Township,
County, Ohio, met in regular session on the _____ day of September,
_____, at the office of Township Trustees with the following members
present:

Mr. _____ moved the adoption of the following Resolution:
RESOLVED, By the Board of Trustees of _____ Township,
_____, County, Ohio, in accordance with the provisions of law has
previously adopted a Tax Budget for the next succeeding fiscal year commencing January
1st, _____; and

WHEREAS the Budget Commission of _____ County, Ohio, has

Once this information is received back from the Budget Commission, the township should prepare a resolution accepting the rates and amounts provided by the Budget Commission.

What is a Budget?



The township must revise its budget “so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the total appropriations that may be made from such fund, as determined by the budget commission in its certification.”



Township is authorized to pass appropriation measures “based on the revised tax budget and the official certificate of estimated resources or amendments of the certificate.”

What is a Budget?



What if the estimated revenue increases?

What is a Budget?



What if the estimated revenue increases?



If the fiscal officer determines that the revenue to be collected by the subdivision will be greater than the amount in the official certificate and the township intends to appropriate and expend the excess revenue, the fiscal officer must certify the excess amount to the commission.

What is a Budget?



What if the estimated revenue decreases?

What is a Budget?

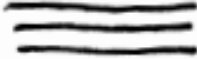


What if the estimated revenue decreases?



If the fiscal officer determines that the revenue to be collected by the subdivision will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer shall certify the amount of the deficiency to the commission.

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES



OHIO REVISED CODE SECTION 5705.36

Office of Budget Commission, County, Ohio

, Ohio January 5, 2025

To the Taxing Authority of Township

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

FUND	Unencumbered Balance Jan. 1st 2025	TAXES	OTHER SOURCES	TOTAL
General Fund	194,226.07	122,000.00	15,474.50	331,700.57
Special Revenue Funds	145,375.66	587,000.00	124,304.00	856,679.66
Debt Service Funds	0.00	0.00	0.00	0.00
Capital Projects Funds	0.00	0.00	0.00	0.00
Special Assessment Funds	0.00	0.00	0.00	0.00
Enterprise Funds	0.00	0.00	0.00	0.00
Internal Service Funds	0.00	0.00	0.00	0.00
Fiduciary Funds	0.00	0.00	0.00	0.00

What is a Budget?

- For purposes of calculating the authorized compensation, the term “budget” refers to the total amount of resources available to the township in the certificate or amendments of the certificate.

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

OHIO REVISED CODE SECTION 5705.36

Office of Budget Commission, County, Ohio
 , Ohio January 5, 2025

To the Taxing Authority of Township

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2025, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

FUND	Unencumbered Balance Jan. 1st 2025	TAXES	OTHER SOURCES
ue Funds	194,226.07	122,000.00	15,474.50
Funds	145,375.66	587,000.00	124,304.00
ts Funds	0.00	0.00	0.00
ts Funds	0.00	0.00	0.00
ment Funds	0.00	0.00	0.00
ds	0.00	0.00	0.00
ce Funds	0.00	0.00	0.00
ds	0.00	0.00	0.00
TOTAL	339,601.73	709,000.00	139,778.50

Why Does the Township Budget Matter?

FISCAL OFFICER COMPENSATION ANNUAL SALARY (PAY RATE / 12 MONTHS = MONTHLY AMOUNT)

	Applies to all township fiscal officers	Applies to fiscal officers whose term in office began BEFORE Sept. 30, 2025	Applies ONLY to fiscal officers whose term began AFTER Sept. 30, 2025
Township Budget Category	2025 Pay Rate (1.75%)	2026 Pay Rate (1.75%)	2026 Pay Rate (5.0%)
\$250,000 or less	\$12,327	\$12,543	\$12,943
\$250,000.01 - 500,000	\$15,852	\$16,129	\$16,645
\$500,000.01 - 750,000	\$17,613	\$17,921	\$18,494
\$750,000.01 - 1,500,000	\$21,133	\$21,503	\$22,190
\$1,500,000.01 - 3,500,000	\$24,657	\$25,088	\$25,890
\$3,500,000.01 - 6,000,000	\$26,417	\$26,879	\$27,738
\$6,000,000.01 - 10,000,000	\$30,320	\$30,851	\$31,836
Greater than \$10,000,000	\$35,076	\$35,690	\$36,830

TRUSTEE COMPENSATION AMOUNT PER DAY, NOT TO EXCEED 200 DAYS PER YEAR (200 DAYS x DAILY RATE / 12 MONTHS = MONTHLY SALARY)

	Applies to all township trustees	Applies to trustees whose term in office began BEFORE Sept. 30, 2025	Applies ONLY to trustees whose term in office began AFTER Sept. 30, 2025
Township Budget Category	2025 Pay Rate (1.75%)	2026 Pay Rate (1.75%)	2026 Pay Rate (5.0%)
\$250,000 or less	\$45.62	\$46.42	\$47.90
\$250,000.01 - 500,000	\$52.84	\$53.76	\$55.48
\$500,000.01 - 750,000	\$56.03	\$57.01	\$58.83
\$750,000.01 - 1,500,000	\$64.03	\$65.15	\$67.23
\$1,500,000.01 - 3,500,000	\$70.44	\$71.67	\$73.96
\$3,500,000.01 - 6,000,000	\$76.84	\$78.18	\$80.68
\$6,000,000.01 - 10,000,000	\$99.57	\$101.31	\$104.55
Greater than \$10,000,000	\$128.01	\$130.25	\$134.41

Budget size establishes parameters (minimum & maximum) for compensation

Bigger budget = higher minimum and maximum salary

TRUSTEE COMPENSATION
AMOUNT PER DAY, NOT TO EXCEED 200 DAYS PER YEAR
(200 DAYS x DAILY RATE / 12 MONTHS = MONTHLY SALARY)

	Applies to all township trustees	Applies to trustees whose term in office began BEFORE Sept. 30, 2025	Applies ONLY to trustees whose term in office began AFTER Sept. 30, 2025
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\$250,000 or less	\$45.62	\$46.42	\$47.90
\$250,000.01 - 500,000	\$52.84	\$53.76	\$55.48
\$500,000.01 - 750,000	\$56.03	\$57.01	\$58.83
\$750,000.01 - 1,500,000	\$64.03	\$65.15	\$67.23
\$1,500,000.01 - 3,500,000	\$70.44	\$71.67	\$73.96
\$3,500,000.01 - 6,000,000	\$76.84	\$78.18	\$80.68
\$6,000,000.01 - 10,000,000	\$99.57	\$101.31	\$104.55
Greater than \$10,000,000	\$128.01	\$130.25	\$134.41

FISCAL OFFICER COMPENSATION ANNUAL SALARY

(PAY RATE / 12 MONTHS = MONTHLY AMOUNT)

	Applies to all township fiscal officers	Applies to fiscal officers whose term in office began BEFORE Sept. 30, 2025	Applies ONLY to fiscal officers whose term began AFTER Sept. 30, 2025
Township Budget Category	2025 Pay Rate (1.75%)	2026 Pay Rate (1.75%)	2026 Pay Rate (5.0%)
\$250,000 or less	\$12,327	\$12,543	\$12,943
\$250,000.01 - 500,000	\$15,852	\$16,129	\$16,645
\$500,000.01 - 750,000	\$17,613	\$17,921	\$18,494
\$750,000.01 - 1,500,000	\$21,133	\$21,503	\$22,190
\$1,500,000.01 - 3,500,000	\$24,657	\$25,088	\$25,890
\$3,500,000.01 - 6,000,000	\$26,417	\$26,879	\$27,738
\$6,000,000.01 - 10,000,000	\$30,320	\$30,851	\$31,836
Greater than \$10,000,000	\$35,076	\$35,690	\$36,830

Commonly Asked Questions



What if the year-end reconciliation is less than the estimated revenue?

Commonly Asked Questions



What if the year-end reconciliation less than the estimated revenue?



Compensation is based on estimated revenue reflected in the official certificate or amended certificate.

Commonly Asked Questions



What if the appropriations or proposed spending is less than estimated revenue?

Commonly Asked Questions



What if the appropriations or proposed spending is less than estimated revenue?



Compensation is based on estimated revenue reflected in the official certificate or amended certificate.

Commonly Asked Questions



What happens to compensation if an amended certificate is issued during the year?

Commonly Asked Questions



What if the amended certificate reflects an increase or decrease in the budget?



It depends.

What if the amended certificate reflects an increase or decrease in the budget?



The township did not pass a resolution setting a specific dollar figure for the township official's compensation.



The township passed a resolution that states: "The official may receive the maximum allowed under the version of the ORC section in effect before the official term of office began. Any increases or decreases permitted under that version of the ORC would be permitted to be made during the official's term of office (e.g., changes due to budget fluctuations)."



Compensation should reflect change in accordance with the increase or decrease in the budget.

Commonly Asked Questions



When is the revised budget and compensation effective?

Commonly Asked Questions



When is the revised budget and compensation effective?



From the date of the amended certificate.

Compensation of Trustees



505.24(A) - Each township trustee is entitled to compensation in an amount for each day of service in the business of the township, to be paid from the township treasury . . .



505.24(C) - Payment Methods, Funds, Documentation Requirements

Compensation of Trustees



Which payment methods may be used to compensate trustees?

Compensation of Trustees

- Per diem payment method requirements:
 - Board must, by resolution, establish a method by which each member of the board shall periodically notify the township fiscal officer of the number of days spent in the service of the township and the kinds of services rendered on those days.

Compensation of Trustees

- Annual Salary payment method requirements:
 - Only by unanimous vote, can a board of township trustees adopt a method of compensation consisting of an annual salary to be paid in equal monthly payments.
 - Any annual salary approved by the board shall be no more than the maximum amount that could be received annually by a trustee if the trustee were paid on a per diem basis.
 - A board of township trustees that has adopted a salary method of compensation may return to a method of compensation on a per diem basis as specified in this division by a majority vote.

Commonly Asked Questions



Which funds may be used to compensate trustees?

Compensation of Trustees

General Fund

Other
Township
Funds

Compensation of Trustees



What are the documentation requirements?

Compensation of Trustees



Certification or Time & Effort Documentation



In such proportions as the kinds of services performed

Compensation of Trustees

- Per Diem – time & effort documentation
- Salary - certification

Payroll Certification

Pay period XX/XX/20XX – XX/XX/20XX

TRUSTEE NAME/FISCAL OFFICER _____

The following breakdown represents the amount of time I spent in the service of these funds during this pay period:

40% ----- Township General Fund

30% ----- Township Road and Bridge Fund

10% ----- Township EMS Fund

20% ----- Township Cemetery Fund

I certify that the above percentages are an accurate representation of my time spent working in the service of those funds.

NAME

DATE

<https://ohioauditor.gov/ocs/2019/Example%20Payroll%20Certification.pdf>

Compensation of Trustees



If the salary method is used and trustee's time is not documented, what portion can be paid from the EMS Fund?

Compensation of Trustees



If the salary method is used and trustee's time is not documented, what portion can be paid from the EMS Fund?



None.

Compensation of Trustees



What if the trustees change the method for compensation mid-year?

Compensation of Trustees



What if the trustees change the method for compensation mid-year?



Adoption by unanimous vote (salary) or majority vote (per diem) and is effective January 1 of the following year.

Compensation of Trustees



Can a trustee's entire salary be paid out of special funds?

Compensation of Trustees



Can my entire salary be paid out of special funds?



No.

Compensation of Fiscal Officer



507.09(A) – The township fiscal officer shall be entitled to compensation as follows. . .



507.09(C) – Less Compensation than Entitled



507.09(D) – Payment Methods, Funds, Documentation Requirements

Compensation of Fiscal Officer



Which payment methods may be used to compensate fiscal officers?

Compensation of Fiscal Officer

- Annual Salary payment method (ONLY METHOD)
- The compensation of the township fiscal officer shall be paid in equal monthly payments.



Compensation of Fiscal Officer

- Any township fiscal officer may elect to receive less than the compensation the fiscal officer is entitled to under R.C. 507.09.
 - Any township fiscal officer electing to do this must notify the board of township trustees in writing, and the board shall include this notice in the minutes of its next board meeting.

Compensation of Fiscal Officer



Which funds may be used to compensate fiscal officers?

Compensation of Fiscal Officer

General Fund

Other
Township
Funds

Compensation of Fiscal Officer



What are the documentation requirements?

Compensation of Fiscal Officer



Certification



In such proportions as the kinds of services performed

Compensation of Fiscal Officers

- Certification

Payroll Certification

Pay period XX/XX/20XX – XX/XX/20XX

TRUSTEE NAME/FISCAL OFFICER

The following breakdown represents the amount of time I spent in the service of these funds during this pay period:

40% ----- Township General Fund

30% ----- Township Road and Bridge Fund

10% ----- Township EMS Fund

20% ----- Township Cemetery Fund

I certify that the above percentages are an accurate representation of my time spent working in the service of those funds.

NAME

DATE

<https://ohioauditor.gov/ocs/2019/Example%20Payroll%20Certification.pdf>

Compensation of Fiscal Officer



How is compensation determined when an individual is appointed to a vacancy?

Compensation of Fiscal Officer



How is compensation determined when an individual is appointed to a vacancy?



If the office of township fiscal officer is held by more than one person during any calendar year, each person holding the office shall receive payments for only those months, and any fractions of those months, during which the person holds the office.

Compensation of Fiscal Officer



Can a Fiscal Officer's entire salary be paid out of the general fund?

Compensation of Fiscal Officer



Can a Fiscal Officer's entire salary be paid out of the general fund?



Yes.

Constitutional prohibition against “in-term” pay changes

- OH Const. Art. II, § 20
 - “The General Assembly, in cases not provided for in this constitution, shall fix the term of office and the compensation of all officers; but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished.”
- Township Trustees and Fiscal Officers are “officers” and subject to the prohibitions found in OH Const. Art. II, § 20.

When does the Constitutional Prohibition Occur?

- OH Const. Art. II §20, prohibits any change in compensation to an officer **that results from legislative action taken during such officer's existing term in office.**
- Change includes both increases and decreases in compensation.
- An existing term is the definite period of time one holds an office.

Increase in Compensation



R.C. 505.24(B) - The amounts paid as specified in division (A) of this section shall be increased as follows . . .

R.C. 507.09(B) - The compensation determined under division (A) of this section shall be increased as follows . . .

Township Trustee “in-term” pay change examples

Township Budget	2018 Per Diem Compensation (not more than 200 days)*
\$250,000 or less	\$40.41
\$250,000.01 – 500,000	\$46.80
\$500,000.01 – 750,000	\$49.63
\$750,000.01 – 1,500,000	\$56.71
\$1,500,000.01 – 3,500,000	\$62.39
\$3,500,000.01 – 6,000,000	\$68.06
\$6,000,000.01 – 10,000,000	\$88.19
Greater than \$10,000,000	\$113.38

* In calendar year 2019 and in each calendar year thereafter through calendar year 2028, the amounts paid as specified above are increased by one and three-quarters (1.75) per cent.

Township Fiscal Officer “in-term” pay change examples

Township Budget	2018 Annual Compensation*
\$250,000 or less	\$10,918
\$250,000.01 – 500,000	\$14,039
\$500,000.01 – 750,000	\$15,597
\$750,000.01 – 1,500,000	\$18,717
\$1,500,000.01 – 3,500,000	\$21,836
\$3,500,000.01 – 6,000,000	\$23,396
\$6,000,000.01 – 10,000,000	\$26,852
Greater than \$10,000,000	\$31,064

* In calendar year 2019 and in each calendar year thereafter through calendar year 2028, the amounts paid as specified above are increased by one and three-quarters (1.75) per cent.

Commonly Asked Questions

A township fiscal officer's term of office begins on April 1, 2018 and ends on March 31, 2022. The version of ORC 507.09 that was in effect at the time the fiscal officer's term of office began stated that in calendar year 2018, in a township with a budget of \$250,000 or less, the compensation shall be \$10,918. In a township with a budget of more than \$250,000, but not more than \$500,000, the compensation shall be \$14,039.

ORC 507.09 permits an increase of 1.75 percent in calendar year 2019 through 2025.

Cost of Living Increases

In 2018, the fiscal officer's first year in office, the township's budget was \$200,000 and so her salary was \$10,918.

In 2019, the second year of the term of office, can the fiscal officer receive the 1.75% increase permitted under ORC 507.09(B)?

YES!

When is Cost of Living Increase Effective?

Can the fiscal officer receive the cost of living increase on January 1 of the second year of the term of office or does she have to wait until April 1 of the second year?

Answer: January 1 because the cost of living increase was allowed under the version of the statute that was in effect when the term of office began.

Budget Increases

In 2019, the second year of the term of office, the township's budget increases from \$200,000 to \$260,000.

Can the fiscal officer receive the higher salary?

YES!

General Assembly Changes ORC 507.09

In 2020, during the fiscal officer's term of office, the General Assembly amends ORC 507.09 to permit an increase of 5% for each calendar year starting in 2021 through 2026.

In 2021, will the fiscal officer receive a 1.75% increase or 5% increase?

Answer: 1.75% increase

Change in Premium Expense

If the cost of premium paid by the township on township procured health insurance increases, can the township pay for the increased premium during the township fiscal officer's term of office?

Yes, as long as the increase was not due to the trustees changing the policy that was procured.

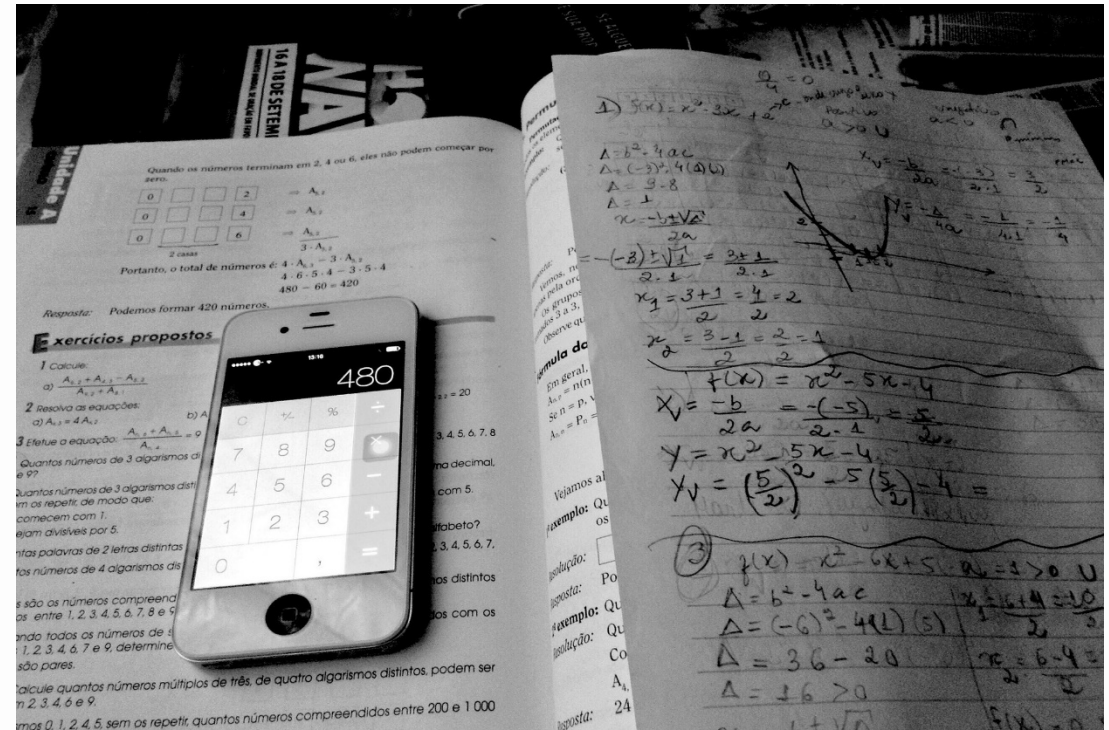
Change in Type of Insurance Procured

If in 2020, during the fiscal officer's term of office, the township trustees decide that the Cadillac plan is too expensive and the township needs to transition to a high-deductible health insurance policy only. Can the township stop offering the Cadillac plan to the fiscal officer?

No, this would be a prohibited change in compensation that cannot occur during the fiscal officer's term of office.

Commonly Asked Questions

- Can a township official's benefits be allocated to the same funds as the salary?
- Yes, same rules apply



Commonly Asked Questions

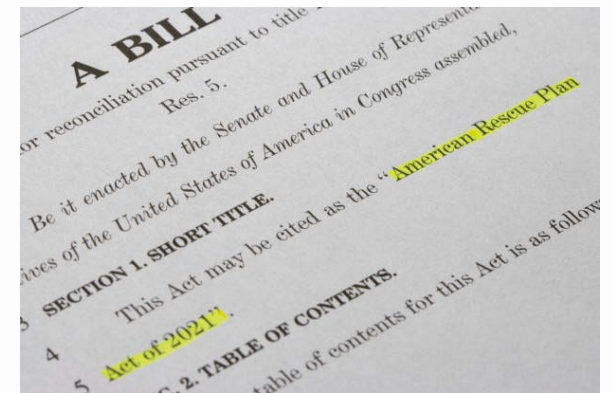


- Can a township official choose to get paid less?
 - Yes, a township officer may voluntarily waive compensation (either salary or benefits)
 - R.C. 507.09(C)- fiscal officer

Commonly Asked Questions

- If budget increases, must the elected officials take the increase?

• No



Commonly Asked Questions

- Could the elected officials within a township receive different amounts of compensation?
- Yes, depending on the legislation passed at the start of the official's term, and when the official's term started.



Commonly Asked Questions

Can elected officials be compensated for other work done in the township?

Yes, in certain circumstances.

Auditor of State Resources

- [OCS Manual 1-23](#)

- https://ohioauditor.gov/references/compliancemanuals/2025/2025_Ohio_Compliance_Supplement_Manual.pdf

- [Township Handbook](#)

- https://ohioauditor.gov/publications/docs/TownshipHandbook_2-27-19.pdf