

OHIO AUDITOR OF STATE  
KEITH FABER

***Township Trustee & Fiscal Officer Compensation: Setting and Changing***

PRESENTED BY:  
CHIEF LEGAL COUNSEL NADIA WENBROCK  
&  
SENIOR ASSISTANT LEGAL COUNSEL CODY STANTON

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**A Few Important Matters**

- We will try our best to reserve time at the end of the presentation for a Q&A
- 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.

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**Presentation Outline**

- Township Budgets
  - Why the township budget matters for compensation purposes
  - Compensation tables
  - Constitutional prohibitions (“in-term pay changes”)
- How Trustees and Fiscal Officers are Paid
  - Trustees and Fiscal Officers payment methods
  - Which funds can pay Trustees and Fiscal Officers
  - Documentation Requirements
- Commonly Asked Questions
- Q&A (maybe)

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## Why Does the Township Budget Matter?

- Township Trustees - R.C. 505.24
  - Budget size establishes parameters (minimum & maximum) for trustee compensation
  - Bigger budget = higher minimum and maximum salary
- Township Fiscal Officers - R.C. 507.09
  - Budget size establishes parameters (minimum & maximum) for fiscal officer compensation
  - Bigger budget = higher minimum and maximum salary

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## What is a Budget?

- Trustee Compensation Statute (R.C. 505.24)
  - “budget” means the official certificate of estimated resources of the township and any amended certificates issued by the county budget commission
- Fiscal Officer Compensation Statute (R.C. 507.09)
  - “budget” means the official certificate of estimated resources of the township and any amended certificates issued by the county budget commission

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## Township Trustee Compensation Table

- Found in R.C. 505.24(A):

Township Budget	2018 Per Diem Compensation (not more than 200 days)*
\$250,000 or less	\$4,041
\$250,000.01 – 500,000	\$4,680
\$500,000.01 – 750,000	\$4,963
\$750,000.01 – 1,500,000	\$5,671
\$1,500,000.01 – 3,500,000	\$6,239
\$3,500,000.01 – 6,000,000	\$6,806
\$6,000,000.01 – 10,000,000	\$8,819
Greater than \$10,000,000	\$11,338

\* 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.

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### Fiscal Officer Compensation Table

- Found in R.C. 507.09(A):

Township Budget	2018 Annual Compensation*
\$250,000 or less	\$10,018
\$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	\$21,856
\$3,500,000.01 – 6,000,000	\$23,396
\$6,000,000.01 – 10,000,000	\$26,852
Greater than \$10,000,000	\$31,664

\* 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.

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### 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.

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### When does a prohibited "in-term" pay change 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.

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### Township Trustee "in-term" pay change examples

Township Budget	2018 Per Diem Compensation (not more than 200 days)*
\$250,000 or less	\$4,041
\$250,000.01 – 500,000	\$4,680
\$500,000.01 – 750,000	\$4,963
\$750,000.01 – 1,500,000	\$5,671
\$1,500,000.01 – 3,500,000	\$6,230
\$3,500,000.01 – 6,000,000	\$6,806
\$6,000,000.01 – 10,000,000	\$8,819
Greater than \$10,000,000	\$13,338

\* 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.

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### Township Fiscal Officer "in-term" pay change examples

Township Budget	2018 Annual Compensation*
\$250,000 or less	\$1,071.8
\$250,000.01 – 500,000	\$1,405.9
\$500,000.01 – 750,000	\$1,539.7
\$750,000.01 – 1,500,000	\$1,871.7
\$1,500,000.01 – 3,500,000	\$2,183.6
\$3,500,000.01 – 6,000,000	\$2,339.6
\$6,000,000.01 – 10,000,000	\$2,685.2
Greater than \$10,000,000	\$3,166.4

\* 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.

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### Township Trustee Payment Methods

- 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.
- Annual Salary payment method requirements:
  - Only by unanimous vote, can a board of township trustees may 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.

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### Township Fiscal Officer Payment Methods

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

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### Which Funds can pay Trustees?

- General Fund
- Other Township Funds
  - in proportion to services performed

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### Which Funds can pay Fiscal Officers?

- R.C. 507.09(C)
  - General Fund
  - Other Township Funds
    - in proportion to services performed

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### Documentation Requirements

- Trustees
  - Per Diem – time & effort documentation
  - Salary - certification
- Fiscal Officers – certification

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### 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 these funds.

NAME \_\_\_\_\_ DATE \_\_\_\_\_

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

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### Commonly Asked Questions

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

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### 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

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### Commonly Asked Questions

- If budget increases, must the elected officials take the increase?
  - No



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### 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.

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### Commonly Asked Questions

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

- Trustees
- FO

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### Auditor of State Resources

- [OCS Manual 1-23](https://ohioauditor.gov/references/compliancemanuals/2025/2025_Ohio_Compliance_Supplement_Manual.pdf)
  - [https://ohioauditor.gov/references/compliancemanuals/2025/2025\\_Ohio\\_Compliance\\_Supplement\\_Manual.pdf](https://ohioauditor.gov/references/compliancemanuals/2025/2025_Ohio_Compliance_Supplement_Manual.pdf)
- [Township Handbook](https://ohioauditor.gov/publications/docs/TownshipHandbook_2-27-19.pdf)
  - [https://ohioauditor.gov/publications/docs/TownshipHandbook\\_2-27-19.pdf](https://ohioauditor.gov/publications/docs/TownshipHandbook_2-27-19.pdf)

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