



# Did You Know? Being a Good Trustee or Fiscal Officer

Townships are statutory local governments exercising only those powers delegated to them by the Ohio General Assembly or reasonably inferred by the Ohio Revised Code. Townships are granted specific kinds of authority: some are required, some are permitted, and others are prohibited.

Across the state, townships operate under the same basic form of government but vary dramatically in size, population, budget, and services provided. One constant is that three trustees and a fiscal officer, each elected, administer Ohio's townships. Elected officials fill their roles on a part-time basis. Their intimate knowledge of their community, its needs, and its citizens enables them to offer more personal service than any other unit of government.

## **Trustees (R.C. §505.01)**

In each township, there shall be a board of township trustees consisting of three members. Two trustees shall be elected at the general election the year before a gubernatorial election (2025, 2029, 2033, etc.). The third trustee shall be elected at the general election the year before a presidential election (2015, 2019, 2023, 2027, 2031, etc.). Each township trustee elected shall hold office for a term of four years, commencing on the first day of January after their election.

At the board's first meeting each calendar year, the board shall choose one of its members to serve as chairperson for a term of one year. If the position of chairperson becomes vacant, the board shall select one of its members to preside.

The board of trustees is the legislative authority in the township and fulfills many executive responsibilities. The board is also responsible for maintaining township roads, cemeteries, and parks and provides safety services and zoning as residents deem necessary. While many responsibilities are required, the Ohio Revised Code also specifies that townships may, if they desire, provide many other services.

## **Fiscal Officer (R.C. §507.01)**

A township fiscal officer shall be elected at the general election before a presidential election (2023, 2027, 2031, etc.). The fiscal officer elected shall hold office for a term of four years commencing on the first day of April following the election.

The fiscal officer is elected to oversee and safeguard the township funds and work with the trustees to ensure monies are spent wisely and in the interests of the residents. Fiscal officers are also the keepers of all the township records.

## **What Makes a Good Township Officials?**

In practice, the board of trustees and the fiscal officer must work together to ensure decisions and actions comply with the state's laws and regulations and are in the resident's best interests. The collective goal is to move the township forward as new challenges arise. To do so, township elected officials must have a clear understanding of their roles and how they fit into the township government structure. Each official must collaborate and work together to be successful. Officials may sometimes have differing views on the path forward, but officials should conduct meetings in a respectful, professional manner. Remember, elected officials should always have the best interests of the township at heart. Listed are several functions that a trustee and fiscal officer should be familiar with when taking office.

*"Did You Know?" is informational only and is not intended to serve as legal advice.*

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**A Good Elected Officials:**

- Knows the responsibilities of the township and the policies and procedures established.
- Actively engaged in township governance by attending all board meetings and township events.
- Has the courage to make tough decisions.
- Has met major employees of the township.
- Attends training to maintain professional technical knowledge.
- Maintains a good standing relationship with other local elected officials, including municipalities, counties, school districts, and other government entities and agencies.

**A Good Trustee:**

- Should always vote in the best interests of the township.
- Critical thinking skills to plan for the future of the township.
- Knows limitations of power. Understands that he/she cannot act alone and that any action is not a board action unless the board discusses and votes.
- Can support a board decision, even if he/she voted against the decision.
- Understands Ohio's open meetings, public records, and ethics laws.
- Does not commit the board to a decision without discussing the action with other members.
- Understands basic statistics such as budget, population, number of roads maintained, safety services offered, and cemeteries the township is responsible for.
- Has at least a basic understanding of township funding, including tax levies and current tax rates.
- Has a basic understanding of township zoning if the township has adopted zoning.

**A Good Fiscal Officer:**

- Knows limitations of power. Understands that he/she cannot make legislative decisions for the township.
- Provides daily governance of township funds and ensures the monies are spent according to fiscal policy and the Ohio Revised Code.
- Works closely with the board of trustees and department heads when necessary to ensure funds are being dispersed properly.
- Knows what kind of carry-over balance and what reserve balance the township has.
- Has knowledge of reporting, banking, tax, OPERS, unemployment, and Workers' Compensation requirements.
- Understands fund accounting procedures and investment options available to townships.
- Ensures all files are maintained and protected and that a records retention policy is scheduled and established.
- Maintains an above basic knowledge of township funding, including tax levies and current tax rates.
- Provides monthly and annual financial reports to the board of trustees.
- Files required financial reports to other entities as required by law.
- Is familiar with the township's last audit and recommendations.
- Understands Ohio's open meetings, public records, and ethics laws.
- Serves as liaison between vendors and service providers to ensure contract and prevailing wage compliance.

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