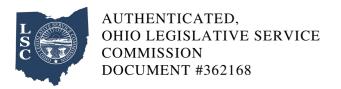


Ohio Revised Code Section 507.09 Compensation of fiscal officer.

Effective: September 30, 2025 Legislation: House Bill 96

- (A) In calendar year 2018, the township fiscal officer shall be entitled to compensation as follows:
- (1) In townships having a budget of two hundred fifty thousand dollars or less, ten thousand nine hundred eighteen dollars;
- (2) In townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars, fourteen thousand thirty-nine dollars;
- (3) In townships having a budget of more than five hundred thousand but not more than seven hundred fifty thousand dollars, fifteen thousand five hundred ninety-seven dollars;
- (4) In townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, eighteen thousand seven hundred seventeen dollars;
- (5) In townships having a budget of more than one million five hundred thousand but not more than three million five hundred thousand dollars, twenty-one thousand eight hundred thirty-six dollars;
- (6) In townships having a budget of more than three million five hundred thousand but not more than six million dollars, twenty-three thousand three hundred ninety-six dollars;
- (7) In townships having a budget of more than six million but not more than ten million dollars, twenty-six thousand eight hundred fifty-two dollars;
- (8) In townships having a budget of more than ten million dollars, thirty-one thousand sixty-four dollars.
- (B) The compensation determined under division (A) of this section shall be increased as follows:



- (1) In calendar year 2019 and in each calendar year thereafter through calendar year 2025, by one and three-quarters per cent;
- (2) In calendar year 2026 and in each calendar year thereafter through calendar year 2029, by five per cent.
- (C) Any township fiscal officer may elect to receive less than the compensation the fiscal officer is entitled to under this section. Any township fiscal officer electing to do this shall so notify the board of township trustees in writing, and the board shall include this notice in the minutes of its next board meeting.
- (D) The compensation of the township fiscal officer shall be paid in equal monthly payments. 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.

A township fiscal officer may be compensated from the township general fund or from other township funds based on the proportion of time the township fiscal officer spends providing services related to each fund. A township fiscal officer must document the amount of time the township fiscal officer spends providing services related to each fund by certification specifying the percentage of time spent working on matters to be paid from the township general fund or from other township funds in such proportions as the kinds of services performed.