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

Across the state, townships operate under the basic form of township government but vary drastically in size, population, budget and services provided. One thing that is a 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 of such trustees are elected in November of the year preceding a gubernatorial election and the remaining trustee is elected in November of the year preceding a presidential election. Each township trustee elected shall hold office for a term of four years, commencing on the first day of January next after their election.

The Board of Trustees is the legislative authority in the township and also fulfills many executive responsibilities. The Board has the responsibility to maintain township roads, cemeteries and parks, and provide for 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 a large number of other services.

**Fiscal Officer (R.C. §507.01)**
A township fiscal officer shall be elected at the general election preceding a presidential election and shall hold office for a term of four years commencing on the first day of April next after election.

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

**What Makes a Good Township Official?**
In practice, the Board of Trustees and the fiscal officer must work together with the collective goal to ensure all decisions and actions comply with the laws and regulations

---

**A Good Trustee:**
- Knows the responsibilities of the township and the policies and procedures established in the township for good governance.
- Should vote at all times in the best interest of the township.
- Has great judgment and wisdom to help make critical decisions and plan for the future of the township.
- Is actively engaged in township governance. He/she attends all board meetings and township events to interact with residents and get the pulse of the community.
- Has courage of conviction to make tough decisions.
- Knows that he/she has absolutely no power on their own and that an action is not a board action unless the board has decided that action in a board meeting.
- Is able to support a board decision, regardless if he/she voted in favor of said decision. Once a board has made a decision, a Trustee is responsible for supporting that decision.
- Understands Ohio’s Open Meetings, Public Records and Ethics laws.
- Is a good listener at board meetings, on the street corner, in church, or anywhere else approached, but never commits himself/herself, the board or township employees to an action.
- Knows the basic statistics of the township, such as population, demographics, budget, number of roads maintained, safety services offered, cemeteries responsible for and number of employees.
- Has a basic understanding of how the township is funded, the current tax rates and levies being collected upon.
- Is familiar with the township’s personnel manual and public hiring and firing processes, particularly if the township has a collective bargaining unit.
- Understands the communication structure of the township in the event of an emergency.
- Has met the major employers in the township and has an understanding of their basic operations and needs.
- Has a basic understanding of zoning if the township has adopted zoning.
- Stays informed on new requirements and regulations.
- Attends training to maintain professional technical knowledge.
- Knows the township’s overall relationship with the county, neighboring municipalities and townships, the local school district and other governmental entities. A good trustee will work to foster those relationships to the benefit of township residents.
governing townships. It is important for township elected officials to have a clear understanding of the roles of each officer and how they fit into the governance structure of the township. In order to work together efficiently each elected official must respect and listen to each other’s opinions. They do not always need to agree, but meetings should be conducted in a professional manner and in a spirit of cooperation.

No two townships are the same, just as no two people are the same. Flexibility is important when governing. With the issues inherent in township governance, at right is a list of acceptable guidelines for being a good trustee or fiscal officer and a list of functions that each officer should be familiar with when taking office.

*Did You Know is for informational purposes only and not intended as legal advice.

A Good Fiscal Officer:
- Knows the responsibilities of the township and the policies and procedures established in the township for good governance.
- Has great judgment and wisdom to help make critical decisions and plan for the future of the township.
- Is actively engaged in township governance. He/she attends all board meetings and township events to interact with residents and get the pulse of the community.
- Has courage of conviction to make tough decisions.
- Knows that he/she has absolutely no power to make legislative decisions for the township. An action is not a board action unless the Board of Trustees has decided that action at a board meeting.
- Understands Ohio’s Open Meetings, Public Records and Ethics laws.
- Ensures all files of the township are maintained, protected and that a records retention policy and schedule has been established.
- Has knowledge of fund accounting procedures and investment options available to townships. Remember this is the public’s money and invest as such; both prudently and wisely.
- Provides daily governance of the township’s funds, ensuring that the monies are spent according to fiscal policy and the Ohio Revised Code.
- Works closely with the Board of Trustees (and department heads where applicable) to ensure that funds are being dispensed according to internal policy.
- Knows the basic statistics of the township, such as population, demographics, budget, number of roads maintained, safety services offered, cemeteries responsible for and number of employees.
- Has a basic understanding of how the township is funded, the current tax rates and levies collected upon.
- Knows what kind of carry-over balance and/or reserve balance(s) the township has and for what purpose.
- Serves as liaison between vendors and service providers to ensure contract and prevailing wage compliance and any other necessary follow-up.
- Has knowledge of reporting, banking, tax, OPERS, unemployment and Workers’ Compensation requirements.
- Provides monthly and annual financial reports, including bank statements, to the Board of Trustees; and required financial reports to other entities.
- Is familiar with the township’s last audit and recommendations contained therein.
- Attends required training to maintain professional, fiscal and technical knowledge.
- Knows the township’s overall relationship with the county, neighboring municipalities and townships, the local school district and other governmental entities. A good fiscal officer will work to foster those relationships to the benefit of township residents.