

**BOARD OF TRUSTEES
JEFFERSON TOWNSHIP, MONTGOMERY COUNTY, OHIO**

RESOLUTION NO. 26- 005

**THE JEFFERSON TOWNSHIP BOARD OF TRUSTEES DOES RECERTIFY AND REAFFIRM THE
ALLOCATION OF ALL TRUSTEES' PAYROLL EXPENSES TO THE GENERAL FUND**

The Board of Trustees of Jefferson Township, Montgomery County, Ohio, met in a regular meeting on the 6th day of January 2026 at 7:00 pm at the Township Offices located at 1 Business Park Drive, Dayton, Ohio, with the following members present:

Vera Powell (✓)

Sheila Back (✓)

Oscar Young (✓)

Moved by: Powell () Back () Young (✓)
Second by: Powell (✓) Back () Young ()

Young
Back
{Yes}

WHEREAS, the Jefferson Township Board of Trustees is committed to ensuring transparency and fiscal responsibility in the allocation of payroll expenses; and

WHEREAS, the Board has determined that it is in the best interest of the Township to allocate all payroll expenses for Trustees, employees, and related benefits exclusively from the General Fund to streamline budgeting and financial reporting; and

WHEREAS, this allocation aligns with the financial management practices recommended by the Auditor of the State of Ohio;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Jefferson Township, Montgomery County, Ohio, that:

1. General Fund Allocation

Effective immediately, all payroll expenses, including wages and benefits for Trustees, shall be allocated solely to the Jefferson Township General Fund.

2. Suspension of Fund-Based Certification

The requirement for completing and submitting monthly Salary Allocation Certification Forms based on department or fund-specific percentages is hereby suspended, as all Trustee payrolls will be funded exclusively from the General Fund.

3. Compliance with State Guidelines

The Fiscal Officer is directed to ensure compliance with applicable state auditing standards while implementing this resolution.

4. Record Maintenance

All payroll and related financial records will continue to be maintained for auditing and transparency purposes.

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BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon adoption.

The vote was as follows:

Adopted: 6th day of January 2026

Signed by:

Sheila Back
Sheila Back, Trustee

Vera Powell
Vera Powell, Trustee

Oscar Young

Oscar Young, Trustee

Charlene Chattams

Attest to Trustees Signatures:
Charlene Chattams, Fiscal Officer