



New Township Manual

Chase Lenon – CPA, CGFM
Director of Audit Services

Noteworthy Changes



- Chapters Removed:
 - The Use of Financial and Appropriation Record (previously **Chapter 4**).
 - The Dogs and Dog Fund (previously **Chapter 8**).
- Several previously issued **Bulletin Articles added** to manual.

Changes in 2017



- Chapter 1 Prescribed Forms, Taxes, General Information, Local Policies, and Deposits and Investments
 - Uniform chapter among all unit types was created.
 - Added the “Indiana Code” sections to website.
 - Information Technology – Uniform Guidelines Manual created.



Changes in 2017



- Replaced the following chapters:
 - 13 – Prescribed Forms, Taxes, and General Information
 - 14 – Information Technology Services Controls
 - 15 – Public Proceedings and Public Records
 - 16 – Conflict of Interest
 - 17 – Compensation and Benefits
 - 18 – Deposit and Investment of Funds
 - 19 – Public Purchases, Purchase of Land or Structures and Inventory of Capital Assets
 - 20 – Public Works Laws
 - 21 – Leases
 - 22 – Disposal of Real or Personal Property

Table of Contents



- This has been added to the website!
- Future SBOA Resource Library:
 - Will create a **searchable database** housing all bulletin articles, manuals and other materials.
 - Will replace the “Index”.

Chapter 1 - Prescribed Forms, Taxes, General Information, Local Policies, and Deposits and Investments



- Nothing was changed in Chapter 1

Chapter 2 – The Township Trustee



- Combined Cellular, Telephone, Internet and expenses into one section.
- **Policy must be adopted** by the board including a sum considered **reasonable** for any **expenses** to be reimbursed.



Chapter 2 – The Township Trustee

- Updated Bonding Requirements section
- **Official Bond requirements:**
 - Be payable to the State of Indiana IC 5-4-1-10
 - Approved by County Auditor IC 5-4-1-8
 - Filed with County Recorder within 10 days of issuance IC 5-4-1-5.1
- Amount shall be equal to **\$30,000** for each \$1,000,000 or receipts during the last complete fiscal year IC 5-4-1-18
 - Minimum = \$30,000
 - Maximum = \$300,000 (unless approved)



Chapter 2 – The Township Trustee

- Updated Compensation and Expenses section – IC 36-6-6-10
- *Board MUST set salaries of township officials and employees in conjunction with the preparation and completion of the township budget.*
- Form 17 – Sample in Appendix
- Any payments received above the compensation established
→ SBOA will request reimbursement

Chapter 3 – Description of Township and General Forms

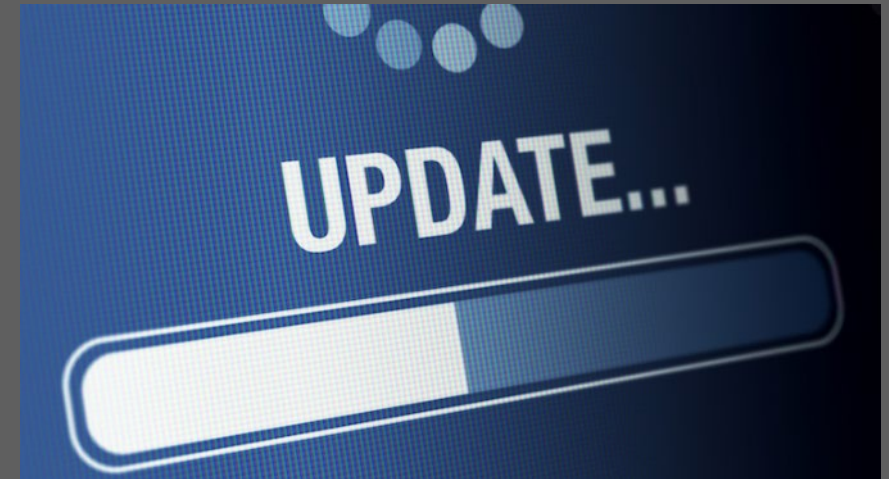


- Financial and Appropriation Record (previous chapter 4) procedures included.
- Information included:
 - Proper usage of Township ledger
 - Purpose of ruled columns
 - Recording entries Instructions
 - How to prove the Financial record

Chapter 3 – Description of Township and General Forms



- Updated forms:
 1. Capital asset ledger
 2. Form 17
 3. Township Ledger (Form 1C)





Appendix – Forms Added

- Contractor's bid and bond – General Form 86
- Contractor's bid for public work – General form 96
- Purchase Order – General Form 88
- Payroll schedule and voucher – General Form 99
 - Employee service record – Form 99a
 - Employee earnings record – Form 99b
 - Employee's weekly earnings – Form 99c
- Mileage claim – General Form 101
- Register of investments – General Form 350
- Capital assets ledger – General Form 269
- General Receipt Register – Form 370
- Suggested formats (**not required**)
 - Index for specifications
 - Checklist for invitation for bids
 - Bid record for invitation for bids
 - Register of proposals
 - Special purchase contract file list
 - Non-collusion affidavit

Chapter 4 – Budgets and Appropriations



- Condensed information to 2 pages
- Section refers to DLGF's website
<https://www.in.gov/dlgf/8945.htm>
- Removed budget calendar

Chapter 5 – The Township Board



- Updated Required meetings information
 - Required meetings:
 1. Organizational meeting IC 36-6-6-7
 2. Meeting to Approve Annual Report IC 36-6-6-9
 3. Board of Finance Meeting IC 5-13-7-6
 4. Budget Adoption Meeting IC 6-1.1-17-5
 5. Special Meetings IC 36-6-6-13.5

Chapter 6 – Township Assistance



- Updated statutory language.
- Added information on certification on the Township Check (Form 6).

Chapter 7 - Cemeteries



- Contact information for DNR added.
 - <https://www.in.gov/dnr/>
- Township owned cemeteries → considered capital assets.

Chapter 8 – Fire Protection and Emergency Services



- Fire Protection Territories – IC 36-8-19
 - **Not a separate government unit** – Agreement with other units.
 - Requires township resolution, public hearings, and adequate notice.
 - **DLGF approval** – many turned down for failure to follow procedures:
 - Large amount of information required for resolution and notice, including financial analysis such as proposed levies and tax rates, uniformity, and estimated future impact on other units and taxes)
- Fire Protection Districts – IC 36-8-11
 - **Separate unit of government** - audited separately.
 - Established by: 1. County Legislative body or 2. Group of freeholders filing a petition
- SBOA Special Districts Directors
 - SpecialDistricts@sboa.in.gov

Chapter 9 – Recreation – Township Parks and Community Centers



- Updated statutory language.
- No other changes.

Chapter 10 – Township Libraries



- Updated statutory language.
- No other changes.

Chapter 11 – Miscellaneous Duties and Other Matters Relating to the Office of the Township Trustee



- Items added:
 - Important **bulletin articles**
 - Items from **prior manual***
 - Requirements removed from other chapters
- Divided into sections:
 - General Information
 - Internal Controls
 - Depositories
 - Purchases, Expenses, and Payments
 - Transfers
 - Miscellaneous Duties
 - Other State and Federal Requirements

Chapter 11 - Advertising



- Open Door Law IC 5-14-1.5-5
 - Public Meetings → 48 hours notice (Sign/advertisement)
- Public Access Counselor
 - <https://www.in.gov/pac/>



Chapter 11 - Advertising

IC 5-3-1-2 (Publish in paper)

- **Elections** – 10 days
- **Sale of Bonds** – 15 days and 3 days before the sale
- **Receiving Bids** – **Twice**, at least 1 week apart and 7 days before received
- **Establishment of Cumulative or Sinking fund** – **Twice** at least 1 week apart and 3 days before hearing.
- **Annual Report** – 4 weeks after third Tuesday following the first Monday in January (1 Newspaper).
- **Budgets** – Refer to the Budget and Tax Rate Calendar (DLGF).

Chapter 11 – Items Added from Chapters Removed in 2017



- Break-Ins, Burglaries or Other Crimes
- Budgeted Line Items
- Computer Output
- Crime Insurance Policies
- Trusts and Endowments
- Various Accounting Guides, Manuals and Other Publications
- Vending Concessions or Other Sales Controls

Chapter 11 – Internal Controls



- Internal Control Manual
 - <https://www.in.gov/sboa/files/UniformInternalControlStandards.pdf>
- Added easy-to-find links to:
 - Certification Form
 - Training
 - Standards

Chapter 11 – Depositories



- Combined prior manual wording with bulletins.
- Must deposit in a Depository approved by the Treasurer of State
 - <https://www.in.gov/tos/deposit/2377.htm>

Chapter 11 – Depositories



- IC 5-13-8 – Provides guidance on **depository locations**.
- Must be within Township
 - If no depositories → then use one within County.
 - If only 1 depository → Board can designate another depository located in County.

Chapter 11 – Purchases, Expenses, and Payment



- Items Added:
 - Expense Reimbursement Itemization
 - Repayments and Refunds
 - Pre-Signing Documents
 - Special Purchases (IC 5-22-10)
 - Track special purchases on “**Special Purchase Contract File Form**”

Chapter 11 – Community Service Contracts



- **Public funds cannot be donated** or given to other organizations or individuals unless specifically authorized by law.
- Community service statute IC 36-6-4-8
 - Funds **must be appropriated** for Community Services
 - Services **must not already be provided** by another governmental entity



Chapter 11 – Transfers

- Items Added:
 - Transfer of Funds
 - Temporary Transfer Between Funds
- Rainy Day Fund (RDF) Transfers:
 - **CANNOT** transfer to RDF: Township Assistance, Fire Protection Territory/District, Park and Recreation*
 - **CAN** transfer to RDF: Township, Fire, Cumulative Fire, Donations, Cemetery*

Chapter 11 – Miscellaneous Duties



- Year-End Reporting:
 - Annual Personnel Report (100-R)
 - Annual Financial Report (AFR)
- Nepotism Policy IC 36-1-20.2-9
- Contracting With a Unit Policy IC 36-1-21-4
 - **Annually required to certify** that you did not violate those policies.

Chapter 11 – Other State and Federal Requirements



- Worker's Compensation Insurance

- Worker's Compensation Board <http://www.in.gov/wcb/>

- Tax Refunds

- Sales Tax

- Department of Revenue <https://www.in.gov/dor/>

Chapter 11 – Public Records



- Public Records Retention
 - Indiana Archives and Records Administration (IARA)
<http://www.in.gov/iara/2766.htm>
- How to submit a Request to Destroy Public Records
- Public Records Go with the Office
- Public Nature of Records and Meetings
 - Public Access Counselor (PAC) <https://www.in.gov/pac/>



Where can I find the Township Manual?

- Website:

<https://www.in.gov/sboa/political-subdivisions/townships/>

- Under “Uniform Compliance Guidelines”
→ “Manuals”



- Bulletins hold the same authoritative weight as the Township Manual.
- Possibility to be written up for noncompliance with a bulletin article.



Questions?