New Township Manual

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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”.
Nothing was changed in Chapter 1
• 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
• 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
• Updated statutory language.

• Added information on certification on the Township Check (Form 6).
• 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
• 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/
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”
• 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/](http://www.in.gov/wcb/)

• Tax Refunds

• Sales Tax
  • Department of Revenue [https://www.in.gov/dor/](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”
Township Bulletins

• **Bulletins** hold the **same authoritative weight** as the Township Manual.

• Possibility to be written up for noncompliance with a bulletin article.
Questions?