Township Parks
Chase Lenon, CPA – Assistant Director of Audit Services
Parks Not Owned By the Township

• Assistance may be provided under IC 36-6-4-8

• Community Service appropriations must be established

• Transfer of Appropriation (Within a Fund) Chapter 5 - Township Manual
Township Owned Parks

- IC 36-10-7.5-5.5 Parks and Recreation Department
- IC 36-10-7.5-6
  - Establish rules for park use
  - Police Protection
  - Appoint personnel and park maintenance duties
  - Annual Report to legislative body
  - Submit a park budget
Authorized Actions

• Enter into contracts and leases
• Contract with another unit or park
• Interlocal agreement – IC 36-1-7
• Acquire/dispose of real/personal property
• To sue and be sued
Park Fees

• Establish operation or capital fund
  • If neither established, fees go to TWP Fund.

• Funds received from fees must be deposited each month - IC 36-10-7.5-20(f)
District Bonds for Land Acquisition or Improvements

• Bond amount must not exceed total costs of improvements
• Minimum $1,000 bond, Max $1,000,000 and 10 years
• May not be issued if “other tax money” received pays for more than 2% of items noted in resolution
• Must publish notice and have a hearing in accordance with IC 5-3-1
• Proceeds must be kept in a separate fund
Park and Recreations Levy

• IC 36-10-7.5-17 - Special benefit taxes

• Population of TWP ➞ affects tax rate limits, IC 36-10-7

• IC 36-10-7-3, May levy a tax and use appropriated Township funds
Township Park Cumulative Fund

• Establish under IC 6-1.1-41
• For: building, remodeling, repair of facilities or purchase of land
• Levy a tax up to $0.0167 for each $100 of assessed taxable property
Special Nonreverting Capital Fund

- IC 36-10-7.5-18
- May establish by resolution
- Fund for the purpose of acquiring land or making capital improvements
- Fund still needs to be budgeted and expenditures appropriated
Park Superintendent

- Park Governor may appoint a Superintendent
- Needs to be trained or have experience

Powers/Duties:
- Propose operational plan annually
- Keep records and preserve documents of park department
- Appoint employee for approval from the Governor
- Prepare Annual Report of Park Department
- Appoint Assistants if needed
Lease of Buildings and Grounds

• Cannot lease for more than 50 years

• Can authorize lessee to provide facilities IC 36-10-7.5-8

• Lease must be made to the highest and best bidder
  • Notice must be given in accordance with IC 5-3-1
Community Center

- Bond issuance IC 36-10-3
  - May levy a tax as well

- May rent property when not needed for TWP purposes

- Receipts are to be used to pay for maintenance and utility expenses of community center IC 36-10-7-2
Extension of Service

• IC 36-10-3-33 Petition may be made by taxpayers

• Public hearing – Legislative body must approve

• May be required to place on a ballot for voters
Joint Use Agreements

- IC 14-22-10-2
- Can alleviate the burden of one unit
- www.nplan.org – model agreements
Park Planning

- Indiana Department of Natural Resources - http://www.in.gov/dnr/outdoor/2603.htm

- Templates for Master Park Plans

- Greg Beilfuss, gbeilfuss@dnr.IN.gov
## Common Grants

<table>
<thead>
<tr>
<th>Grant Program</th>
<th>Recreational Trails Program (RTP)</th>
<th>Land and Water Conservation Fund (LWCF)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Applications may include land acquisition and/or development, maintenance, and ethics education of multi-use trails.</td>
<td>Applications may consist of land acquisition and/or outdoor recreation facility construction or renovation.</td>
<td></td>
</tr>
<tr>
<td>Funding Source</td>
<td>Federal</td>
<td>Federal</td>
</tr>
<tr>
<td>% Match</td>
<td>80/20</td>
<td>50/50</td>
</tr>
<tr>
<td>Min/Max Amount</td>
<td>$10,000-200,000</td>
<td>$10,000-200,000</td>
</tr>
<tr>
<td>Grant Rounds</td>
<td>Applications due by May 1</td>
<td>Applications due by June 1</td>
</tr>
<tr>
<td>Eligibility</td>
<td>Units of Governments and 501(c)(3) not-for-profits</td>
<td>Legal Park Board under IN Code &amp; Current IDNR-Approved 5-Year Park and Recreation Master Plan</td>
</tr>
<tr>
<td>Funds Available</td>
<td>Approx. $1,000,000</td>
<td>Estimated $1.6 Million for 2016</td>
</tr>
</tbody>
</table>
Americans With Disabilities Act

• When making a park, it needs to be accessible to handicapped individuals

Park Controls

• Photo identification for pool access
• Security – cameras, police cooperation, gates/fences, secured facilities
• Periodic inventory of assets
• Board approval required for policy changes
• Safety checks of park equipment and facilities
Financial Considerations

• 36-10-7.5-14 – Bonds required for employees who handle park money
  • To be filed with County Recorder

• Need to be trained on internal controls
Questions?