

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume 306

August 2014

ITEMS TO REMEMBER

September

- 1 Legal Holiday – Labor Day (IC 1-1-9-1)
- 2 Last day for townships to submit proposed 2015 budgets, rates, and levies to the county council for review and recommendation. (IC 6-1.1-17-3.5)
- 13 Last day for first publication of proposed 2015 budgets, rates, and levies, and notice to taxpayers of public hearing. The first publication must be at least 10 days before the date fixed for the public hearing. Also, last day to submit notice to taxpayers to the Department of Local Government Finance (DLGF) through Gateway. (IC 6-1.1-17-3)
- 20 Last day for second publication of proposed 2015 budgets, rates, and levies, and notice to taxpayers of public hearing. (IC 6-1.1-17-3)
- 24 State Board of Accounts called meeting. (IC 5-11-14-1)
- 30 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

The Township board should set the salaries of township officials and employees in conjunction with the presentation and completion of the township budget. The prescribed Form 17 has been provided to document the adoption of the salary resolution.

October

- 1 Last day for county council to complete review and issue non-binding recommendation to the township regarding the township's proposed 2015 budgets, rates, and levies. (IC 6-1.1-17-3.5)
 - 13 Legal Holiday – Columbus Day (IC 1-1-9-1)
 - 20 Last day for townships to file excess levy appeals with DLFG. (IC 6-1.1-18.5-12)
 - 24 Last possible day for townships to hold a public hearing on the 2015 budget. Public hearing must be held at least ten (10) days before budget is adopted (except in Marion County and in second class cities.) This deadline is subject to the scheduling of the adoption meeting, which could be held before November 1. (IC 6-1.1-17-5)
- In Marion County and second class cities, the public hearing may be held any time after introduction of the 2015 budget. (IC 6-1.1-17-5(a)). Note that November 1 is the last date for adoption of the budget.
- 31 Last possible day ten (10) or more taxpayers may object to a proposed 2015 budget, rate, or levy of a political subdivision. Objection must be filed not more than seven (7) days after the public hearing. This deadline is subject to the scheduling of the adoption meeting, which could be held before November 1. (IC 6-1.1-17-5(b))

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October

- 31 Last day to file Employer's Quarterly Federal Tax Return (Form 941) with the Internal Revenue Service for federal and social security taxes for the second quarter.

Last day to file report with the Indiana Department of Workforce Development for the quarter ending September 30.

All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

November

- 3 Deadline for townships to adopt 2015 budgets, rates, and levies. (IC 6-1.1-17-5(a))

- 5 Last day for townships to file adopted 2015 budgets with the county auditor and County Tax Adjustment Board. (IC 6-1.1-17-5)

Last day for townships to submit their 2015 budgets, rates, and levies to the DLGF through Gateway.

- 11 Legal Holiday – Veterans' Day (IC 1-1-9-1)

- 27 Legal Holiday – Thanksgiving Day (IC 1-1-9-1)

- 30 On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the Trustee shall certify a list of the name and address of each person who has money due from the township to the County Treasurer. (IC 6-1.1-22-14)

All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1 (e))

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STATE BOARD OF ACCOUNTS CALLED MEETING

Once again, the State Board of Accounts anticipates (in accordance with IC 5-11-14-1) calling a meeting of all Township Trustees in conjunction with the Indiana Township Association 2014 Education Conference September 21 through September 23, 2014, in Indianapolis. Many items pertaining to our audits of townships will be discussed at our meeting on Wednesday, September 24, 2014. The Indiana Township Association will again provide for arrangements of the meeting location at the Sheraton Indianapolis Hotel & Suites, Keystone at the Crossing.

We will have a special group of SBOA Coordinators that will be available to answer questions and assist in fixing in-depth problems, such as reconciling, record corrections, etc. So feel free to come with questions and bring records that you are having trouble with.

PURCHASES OF COMPUTER HARDWARE AND SOFTWARE

The purchase of a computer system (hardware and software) is subject to the Public Purchase Law (IC 5-22-1-1 etc seq) unless the following criteria apply:

A purchasing agent may make a special purchase of data processing contracts or license agreements for:

- (1) software programs; or
- (2) supplies or services when only one (1) source meets the using agency's reasonable requirements. IC 5-22-10-7

Other provisions within IC 5-22-10 may be applicable.

PUBLIC PURCHASES

We often receive inquiries regarding how a township can purchase supplies utilizing a State contract.

IC 4-13-1-1 states in part, (c) ". . . the following entities may, with the consent of the commissioner of the department of administration, use the services of the department:... (4) A political subdivision, as defined in IC 36-1-2-13."

IC 5-22-10-15 states in part, (b) "A purchasing agent for a political subdivision may purchase supplies if the purchase is made from a person who has a contract with a state agency and the person's contract with the state requires the person to make the supplies or services available to political subdivisions, as provided in IC 4-13-1.6 or IC 5-22-17-9."

IC 5-22-17-9 states "A contract entered into by a state agency may require the contractor to offer to political subdivisions the services or supplies that are the subject of the contract under conditions specified in the contract." Please call the Department of Administration at 317-233-3901 for more information.