

The background features a large, faint watermark of the Seal of the State Board of Accountancy, Indiana. The seal is circular and contains the text "STATE BOARD OF ACCOUNTANTS" around the perimeter and "INDIANA" in the center. It is surrounded by a ring of stars.

Township Parks

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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



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

Americans With Disabilities Act



- When making a park, it needs to be accessible to handicapped individuals
- Toolkit - http://www.in.gov/dnr/outdoor/files/or-IDNR_Accessible_Playground_toolkit_2016.pdf



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?