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

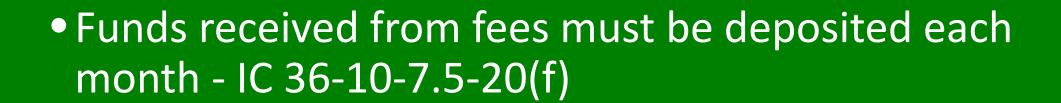
Authorized Actions

- 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.





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



 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



• www.nplan.org – model agreements



Park Planning

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



• 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_201
6.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?