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Auditor of State



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Using the Ohio Township Handbook

Presented by:
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Ohio Township Handbook

- Updated Annually
 - New Auditor of State Bulletins
 - New Attorney General Opinions
 - New or Updated Legislation
 - Questions Received from Handbook Users



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Ohio Township Handbook

- Organized in Segments
 - Calendar for Township Officers and Fiscal Officers
 - Question and Answer Format (Sections A through O)
 - Five Appendices
 - Auditor of State General Information
 - Township Accounting Manual
 - Guidelines for Preparing Budgets
 - Sample Numeric and Alphanumeric Fund and Account Codes
 - Uniform Accounting Network (UAN) Information



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- Calendar for Township Officers and Fiscal Officers
- This Calendar provides important date information to Township Officials
 - Legal holidays
 - Budget deadlines
 - Reporting deadlines



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- Section A – Township Officers and Employees
 - I. Township Officers Generally
 - II. Township Trustees
 - III. Township Fiscal Officer
 - IV. Employees of a Township
- Information regarding qualifications, compensation, duties and responsibilities



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- Sample Question from Section A
- 2. Q. May the township trustees require the fiscal officer to be present in his office at certain daytime hours each week?
- A. No. The township fiscal officer is an elected official and, therefore, his office is on the same plane as are the offices of the members of the board of township trustees. The result is that under normal circumstances he, like the township trustees, is responsible only to the public. The township trustees would have no authority to determine that he should be present in the office during certain daytime hours. 1986 OAG 057.

– Page A-27, Miscellaneous Duties



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- Section B – Land Use Control
 - I. Township Zoning
 - II. Regional Planning Commission
 - III. Boundaries
 - IV. Annexation
 - V. Incorporation
 - VI. Mineral Leases
- Information about the Township's duties regarding Land Use



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- Sample Question from Section B
 - 1. Q. Does a board of township trustees have the authority to remove junk vehicles from public and private property?
 - A. Yes. O.R.C. 505.871 authorizes townships to remove junk motor vehicles from public and private property. O.R.C. 505.871 also authorizes a board of township trustees to borrow money to pay for the removal of junk motor vehicles from private property when the cost exceeds \$500.
- Page B-12, Junk Motor Vehicles



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- Section C – Township Liability
- Information about the Township's Operational Liabilities



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- Sample Question from Section C

- 1 Q. To what extent is the township liable for the negligent acts of its officers and employees?
- A. O.R.C. 2744.01 et. seq. was revised in 1997. The revised version sets forth the general liabilities and defenses of a political subdivision. The law in this area is quite complicated and liability can only be determined on a case by case basis. See O.R.C. 2744.01 et. seq.

- Page C-1



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- Section D – Administration and Finance

- I. Board Meetings
- II. Records
- III. Townhall
- IV. Fiscal Transactions

- Information about the Township's duties regarding Administration, Operation, and Record Keeping of the Township



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- Sample Question from Section D

- 2. Q. May a township contract with charitable organizations for services?
- A. A township may contract with a charity, community group, or nonprofit corporation for the provision of services by the charity, community group, or nonprofit corporation only if the township has statutory authority, either express or necessarily implied, to enter into such a contract. Any such contract must be made in compliance with applicable law. OAG 2002-031.

- Page D-56, Charitable Organizations



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- Section E – Notes and Bonds
 - I. Fiscal Transactions
 - II. Notes In Anticipation of Bonds
- Information about the Issuance of Notes and Bonds



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- Sample Question from Section E
 - 1. Q. Does the retirement of note indebtedness require a county auditor to issue separate warrants?
 - A. Yes. Whenever a county auditor makes a distribution of funds to a township, a separate warrant payable to the bond retirement fund must be issued for debt service. This warrant must be sufficient to ensure the prompt repayment of any outstanding notes. OAG No. 84-005.
- Page E-5, Retirement of Note Indebtedness



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- Section F – Township Depository
 - I. The Necessity for Establishing a Depository
 - II. Duties of Township Officials
 - III. Period of Designation
 - IV. Application Requirements
 - V. Eligible Institutions
 - VI. Newspaper Advertisements for the Inactive Depository and Written Notice To Eligible Depositories
 - VII. The Institution's Application for Township Deposits



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- Section F – Township Depository (Cont)

- VIII. Awarding the Funds – General
- IX. Awarding the Inactive Depository Contract
- X. Awarding the Interim Deposits Contract And Investing Interim Monies
- XI. Awarding the Active Depository Contract
- XII. Protecting the Securities
- XIII. Service Charge
- XIV. Interest
- XV. General Information

- Information about the Township's duties regarding Depositing of Township Funds



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- Sample Question from Section F

- 1. Q. Who has the duty of designating the depository of funds?

A. The township trustees are defined by O.R.C. 135.01(D) to be the "Governing Board" and O.R.C. 135.12 requires the governing board to meet every five years to designate the public depositories of the township and award the public moneys of the township among such depositories.

- Page F-2, Duties of Township Officials



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- Section G – Cemeteries

- I. Establishing a Cemetery
- II. Title to Cemetery

- Information about the Township's responsibilities regarding Cemeteries



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- Sample Question from Section G

- 4. Q. Do township trustees have authority to spend township funds for the care and maintenance of an abandoned private family mausoleum, record of ownership of which cannot be located?

A. No. See 1953 OAG No. 2978.

- Page G-6, Mausoleum



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- Section H – Drainage and Garbage

- I. Drainage
- II. Garbage
- III. Private Sewage Collection Tiles

- Information about the Township's duties regarding Drainage and Garbage



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- Sample Question from Section H

- 3. Q. If the board of township trustees establishes a township dump pursuant to the provisions of O.R.C. 505.12 out of what funds should the expense of providing and maintaining such a dump be paid?

A. The statute does not specifically indicate the fund out of which a dump may be acquired or maintained. Therefore, it would be proper to charge the general fund for any expense involved.

- Page H-3, Dumps or Garbage and Refuse Disposal



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- Section I – Fire and Ambulance Services
 - I. Investigation of Fires
 - II. Fire Prevention Officer
 - III. To Whom Fire Protection Shall Be Furnished
 - IV. Protecting Property and Lives
 - V. Establishing Necessary Regulations
 - VI. Methods of Providing Fire Protection
 - VII. Fire Districts
 - VIII. Joint Fire Districts
 - IX. Joint Ambulance Districts



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- Section I – Fire and Ambulance Services (Cont)
 - X. Fire and Ambulance Districts
 - XI. Fire Department Under Trustees' Control
 - XII. Fire Chief
 - XIII. Fire Station
 - XIV. Firemen
 - XV. Removal of Fire Chief or Firemen in Civil Service Townships
 - XVI. Volunteer Firemen Operating Township Fire Equipment
 - XVII. Contracting for Fire Protection



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- Section I – Fire and Ambulance Services (Cont)
 - XVIII. Joint Fire Protection
 - XIX. Firefighting Equipment
 - XX. Firehouse
 - XXI. Funds for Fire Protection
 - XXII. Operation of Emergency Vehicles
 - XXIII. Right to Enter on Private Property
 - XXIV. Workers' Compensation
 - XXV. Police and Firemen's Dependents' Fund
 - XXVI. Volunteer Firemen's Dependents' Fund
- Information about the Township's duties regarding Fire and Ambulance Service



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- Sample Question from Section I

- 5. Q. Does a township have authority to receive federal grants for the purpose of providing firefighting equipment for civil defense?

- A. Yes. The township may use such grants in connection with its own funds for such purpose, and may use its equipment in cooperation with civil defense organizations in case of enemy attack. OAG No. 52-1665.

- Page I-6, Discretionary



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- Section J – Parks and Recreational Facilities

- I. Parks and Recreational Facilities
 - II. Park District

- Information about the Township's responsibilities regarding Parks and Recreation



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- Sample Question from Section J

- 1. Q. May a township establish playgrounds and recreation centers?

- A. Yes. O.R.C. 755.12, et. seq. authorizes a board of township trustees to "designate and set apart for use as playgrounds, play fields, gymnasiums, public baths, swimming pools, or indoor recreation centers, any lands or buildings owned by any such...township...and not dedicated or devoted to other public use."

- Page J-3, Recreational Activities



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- Section K – Partition Fences
 - I. Procedure
 - II. Compensation of Township Officials
 - III. Brush
- Information about the Township’s duties regarding Partition Fences



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- Sample Question from Section K
 - 2. Q. What is the compensation to which a fiscal officer is entitled for his services performed in relation to partition fences?

A. O.R.C. 507.09 governs the compensation of a township fiscal officer and has been amended. There is no fiscal officer pay for work on partition fences.
- Page K-2, Compensation of Township Officials



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- Section L – Police Protection
 - I. Township Police Districts
 - II. Contracts for Police Protection
 - III. Discharging a Township or Police District Constable
 - IV. Powers and Duties
- Information about the Township’s duties regarding Police Protection



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- Sample Question from Section L

- 2. Q. If a municipality or part of a municipality is located within the township, may this incorporated area be included within the township police district?

- A. No. O.R.C. 505.48 limits the police district to all or a portion of the unincorporated territory of the township.

- Page L-1, Police Districts



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- Section M – Roads

- I. Roads
 - II. Roads Maintenance and Repair
 - III. Duties Relating to Highways

- Information about the Township's duties regarding to Township Roads



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- Sample Question from Section M

- 1. Q. May the board of township trustees authorize the owners of property adjoining township roads, at the owners' expense, to locate and plant trees and shrubs along township roads?

- A. Yes. However, O.R.C. 5529.11 provides that permission must be granted in writing and is subject to the approval of the township trustees as to kind, size, and location.

- Page M-58, Trees



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- Section N – Township Mergers
 - I. Merging Townships
- Information about the Township's ability to Merge



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- Sample Question from Section N
 - 1. Q. Can one township merge with another township to create a new township?
 - A. The territory of one or more townships may be merged with that of a contiguous township to create a new township. The new township shall have all of, and only, the rights, powers, and responsibilities afforded by law to townships.(O.R.C. 523.01)..
- Page N-3, Merging Townships



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- Section O – Glossary
- Definition of Terms found within the Handbook
 - GENERAL FUND--A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. Note: The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.



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- Appendix I – Auditor of State General Information
- Contact information, Organizational Structure, Services Offered



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- Appendix II – Township Accounting Manual
- This is the "How To" section of the Handbook.
- Explains the steps and procedures of record keeping and fiscal operations of the Township
- Example: Establishing a new Fund
 - Found on page II-81 – II-84
 - Funds which are created by the Ohio Revised Code
 - Procedure for requesting Establishment of New Fund from the Auditor of State



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- Appendix III – Guidelines for Preparing Budgets
- Explains the **What**, **When**, and **Who** of the Township's Budgeting Process
- Also contains samples of the Documents that Townships need to use when preparing and submitting their budgets



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- Appendix IV – Township Sample Numeric and Alphanumeric Fund and Account Codes
- Contains Samples of the Numeric Fund and Account Codes (for UAN Townships)
- Contains Samples of the Alphanumeric Fund And Account Codes (for non-UAN Townships)



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- Appendix V – Uniform Accounting Network (UAN)
- Contains information about the Uniform Accounting Network
 - Contact Information
 - Services Provided



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- Included on your Conference CD
- “What if I misplace my CD?”**
- Available online in PDF format
 - Bookmarked and Linked
 - Searchable
 - Can be Downloaded and Saved to your PC



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- Putting the Handbook to Use
 - Search Feature
 - Ctrl F opens the Find Function in PDF
- Does anyone have an issue they would like to look up?



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No?

– That's O.K., I've got some we can try



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- In which fund should I deposit money from mineral leases?
- What can Motor Vehicle License money be spent for?
- Are there bidding requirements to build a structure to house road equipment?



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