The Study of Efficiency & Effectiveness of Indiana Township Government
ITA Task Force Report

INDIANA UNIVERSITY
PUBLIC POLICY INSTITUTE

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FORWARD FROM THE ITA EXECUTIVE DIRECTOR

"We pledge ourselves to a more effective and efficient form of township government securing for those township officers and office holders full recognition and enjoyment of their rights to administer their responsibilities in a just and professional manner; to assure they are adequately compensated for the responsibility they hold; to secure the tools necessary for them to fulfill their obligations as public servants; and to strengthen and extend our form of township government in such a way as to provide to the citizens services to which they are entitled." –Indiana Township Association Bylaws

Part of the value of township government is found in the important and timely services we provide to the people. These services include township assistance (previously known as poor relief) including case management; fire protection and emergency medical services (EMS); parks and recreation; and the maintenance, preservation, and restoration of cemeteries. Additional value is derived from being close to the people we serve, giving us a unique ability to be accessible, responsive, and accountable. As small government units, we also provide these services at a low cost to taxpayers. In other words, township government leaders are nimble when emergencies occur, able to customize services to local needs, and to do so at a low cost.

During my time of service, I have seen persistent attempts to eliminate or drastically reform townships in ways that would put the most vulnerable Hoosiers at risk. There have been numerous reports that have recommended dramatic change over the last 30 years, including the Kernan–Shepard report. There also have been many pieces of proposed legislation seeking similar ends (see Table 1 on page 4). In responding to these proposals, we have found them to be based largely on limited, incomplete, and anecdotal information rather than a comprehensive view of township government. Many of these claims were made without an understanding of township government and what township trustees do. The proposed approaches often were one–size fits all or seemingly "change for change's sake."

ITA will use the data and recommendations in this report to continue our collaborative work with townships and with legislators to make township governments stronger as well as more effective and efficient. We look forward to initiating and supporting changes that will enhance our delivery of critical services to Indiana's citizens.

Sincerely,

Debbie Driskell has served as the Delaware Township Trustee in Hamilton County since 1991 and as the ITA Executive Director for 16 years. Prior to becoming Executive Director, she served the membership as ITA President for six years. In her capacity with the ITA, she manages member services and governmental affairs.

The Indiana Township Association (ITA) was established in 1890 to provide support to townships throughout the state. Today that support to the membership includes education and communication programs, one–on–one guidance, and governmental affairs services.

"As ITA President, I see the great things that townships do every day for Hoosiers. Indiana townships play an important role with helping individuals who are in need, providing fire service, and filling other local needs. The recent study provides valuable data to the association and the townships that we serve. It is my hope that this important work will strengthen the services available to our citizens. With this tool, our association will be able to work with lawmakers to ensure that they are well informed about the critical services we provide. Our association also will work hand–in–hand with our member townships to assist them in becoming more efficient and effective."

Marilyn "Kay" Walker
President, Indiana Township Association
Trustee, Center Township, Delaware County

"During the interim of the 2022 legislative year, I participated in the Indiana Township Association task force. The task force included township managers, elected officials, and academia. The goal of the task force was to take an introspective review of township functions based on statute coupled with hard data compiled from survey responses formulated by the task force. I found the data eye opening and the discussion around the data informative. I have high expectations that recommended actions will upgrade customer service to Hoosiers, provide fewer layers of government, and ensure all Hoosiers have ready access to police, fire, and ambulance services."

State Representative Doug Miller
House District 48
Indiana General Assembly

"Having worked with township governments since the early 1980s, I appreciate the deep dive the ITA Task Force Study took to analyze township issues using a wide variety of data points. Every township is not the same, but many of the challenges are similar. The recommendations lay out measures to give townships the flexibility to change for the future and provide accountability and transparency to taxpayers."

Katrina Hall
Senior Director—Policy, Strategy, and Advocacy
Indiana Farm Bureau

"Thanks to the Indiana Township Association (ITA) for putting together a Task Force this past summer/fall that included many different groups, organizations, and elected officials to study the impact we all share for our constituents. The Indiana Volunteer Firefighters Association was one of those groups invited to be a part and participate in the study.

"It's great to know we can all come together and share our thoughts, ideas, suggestions to help provide a better service for those we serve: our constituents, our taxpayers, and our communities."

Larry Curl
Lobbyist and Member
Indiana Volunteer Firefighter's Association

EXECUTIVE SUMMARY

In response to persistent legislative proposals to change or eliminate township government, the Indiana Township Association (ITA) launched a study of the efficiency and effectiveness of Indiana's township government including the exploration of governance, services, and operations. The study was guided by a steering committee made up of ITA executive officers and staff and a task force with township officials, state agency representatives, and other stakeholders. ITA engaged the Indiana University Public Policy Institute to assist with the study.

The task force met nine times in 2022 to consider a variety of township data and proposed recommendations. These deliberations resulted in the 27 recommendations shown in Figure ES1. The recommendations were presented and ratified at the Annual Convention at the ITA Annual Conference on September 19, 2022. The ITA Board and Legislative Committee will use the ratified recommendations to formulate specific legislative language as well as other implementation strategies.

Figure ES1. Recommendations

Township structure and mergers
1. Encourage townships to consider interlocal arrangements to maximize the efficiency and effectiveness of local services.
2. Update the township merger statute (IC 36–6–1.5) to remove challenges to implementation.
a. Codify that service districts are allowed.
b. Allow initial varied tax rates among merging units with a process to adjust in the future.
3. Provide support to townships that wish to pursue voluntary mergers.
a. Develop criteria that townships can use to evaluate the appropriateness of merging.
b. Provide education about the township merger process, including the development of a guide, templates, and model resolutions.
c. Establish a program within the Indiana Township Association (ITA) to support technical, legal, and accounting assistance for townships that wish to merge. Seek state funding to support this programming.
4. Allow the nonvoluntary merger of townships based on:
a. If no candidate appears on the ballot for any of the township offices in a township for two consecutive general elections, then the county commissioners have the authority to merge that township with one or more adjacent townships in the county. A merging township could be split in cases where it is geographically divided by a river, interstate, railroad, etc. that makes fire protection or other government services easier to administer. The voters and assessed property value (AV) would be transferred to the new township(s) and treated as part of the new township(s) for all purposes in the future.
b. If the local party is not able to fill a trustee position for three consecutive years of the four–year term, the county commissioners have the authority to merge townships as described in 4a.
Finances
5. Make townships an eligible unit for state grant and low–interest loan funding.
6. Develop and provide—at the state's expense—accounting software and processes that include reporting than can be generated for submission to Department of Local Government (DLGF) and State Board of Accounts (SBOA) and that can generate financial reports to the township board.

(continued)

Figure ES1. Recommendations *(continued)*

Finances *(continued)*
7. Reinstate the excess levy appeal.
8. Strengthen board oversight of township finances.
a. Require the Board of Finance to meet quarterly.
b. Require the trustee to provide quarterly financial reporting to the board.
c. Establish penalties for the trustee for failing to provide transparency around township finance and banking information.
d. Request that SBOA establish read–only login capability for township board members to view financial information submitted by their trustees that is not currently shown on the public interface of the Gateway for Local Government Units.
Township assistance
9. Revise the TA–7 form to ensure that it produces useful data.
10. Standardize administrative guidelines for township assistance.
11. Reinstate the township assistance levy appeal based on increases in assistance spending.
12. Create investigative tools for township assistance.
13. Create educational pieces townships can use to communicate information about township assistance.
Fire and EMS services
14. Simplify the process to form a fire territory.
15. Expand the circumstances that allow a public safety levy appeal.
16. Require townships with fire and EMS services be included in public safety local income tax allocations.
17. Require that Annual Entity Reports (E–1) for all nonprofits receiving governmental assistance—including volunteer fire departments—include an accounting of expenditures by vendor.
Other services
18. Consolidate statutory responsibility for pioneer cemeteries with townships. Allow counties to contract with townships for cemetery care.
Education and communication
19. Mandate annual continuing education for elected officials and critical staff.
20. Create a certification or credential for townships that complete a continuing education program.
21. Increase communication among cities, towns, and townships about common issues. County commissioners are one potential convenor.
22. Increase communication among townships at the local level to communicate about common issues. County commissioners are one potential convenor.
23. Expand training options, including more online, night, and weekend options.
24. Provide support for small townships to attend training with state support for scholarships and/or event sponsorships.
25. Expand education of the public, K–12 students, and policy makers about the duties and value of township government.
Other
26. Conduct a comprehensive statutory review and remove antiquated township language.
27. Augment the current system of enforcement, penalties, and legal consequences for failure to perform critical statutory duties.

Notes:
1. Currently, DLGF allows read–only access to budget materials for individuals with appropriate interests.
2. The previous township levy appeal was repealed by PL 1969–2006.
3. Annual Entity Reports (E–1) are required to be filed with the Indiana State Board of Accounts by all nongovernmental entities that receive governmental financial assistance, including service contracts and agreements. This report is distinct from the Business Entity Reports that are required by the Indiana Secretary of State.

INTRODUCTION

The structure and existence of township government has been a perennial issue before the Indiana General Assembly for more than a decade (Table 1). In response, the Indiana Township Association (ITA) undertook an internal study of the effectiveness and efficiency of Indiana township government including the study of governance, services, and operations.

This report documents project leadership, the deliberation process, recommendations, and the extensive data collection and analysis that supported the task force's deliberations.

PROCESS

The study process began when the ITA Board of Directors passed a resolution calling for the study and the formation of a task force (Figure 1). The board assigned the ITA Executive Committee to serve as the steering committee for the project. The steering committee developed a list of township officials, state legislators; state agency leaders, and other stakeholders, taking care to include representatives from a broad range of local communities (Figure 2). ITA engaged the Indiana University Public Policy Institute to assist with the study.

The task force met nine times in 2022. Their work included:

- Reviewing various public township data and supplemental survey data about township geography and demographics, governance, operations, services, and finance
- Reviewing the current options available for the consolidation of townships and township services
- Developing a list of potential recommendations including responses provided through the survey of trustees
- Selecting a final set of recommendations for presentation to the ITA Annual Convention
- Reviewing the final report

The proposed recommendations were presented to the Annual Convention at the ITA Annual Conference on September 19, 2022. The resolution was ratified unanimously by the convention delegates. The ITA Board and Legislative Committee will use the ratified recommendations to formulate specific legislative language as well as other implementation strategies.

Table 1. Selected township legislation

Year	Bill number	Bill title	Principal authors
2004	HB 1155	Elimination of township government	Kuzman and Dobis
2005	SB 307	Marion County local government	Young (R. Michael) and Waltz
	SB 463	Marion County local government reorganization	Breaux
	HB 1435	Marion County local government reorganization	Hinkle
2006	HB 1362	Local government reorganization	Buck
2007	HB 1568	Marion County government	Crawford
2008	SB 333	Government reorganization	Delph
2009	SB 512	Elimination of townships	Lawson (C.)
	HB 1341	Eliminating Marion County townships	Hinkle
	HB 1401	Alteration and formation of townships	Stevenson
	HB1406	Elimination of townships outside Marion County	Stevenson and Torr
2010	HB 1249	Elimination of township government	Delaney, Torr, Stevenson, and Hinkle
2011	HB 1434	Township government	Davis
2012	HB 1254	Township reorganization	Foley
2013	SB 12	County and township assessor qualifications	Boots
	SB 226	Suspension of state and local officeholders	Glick
	SB 229	Adjustment for township firefighting fund levy	Boots
	SB 252	Marion County township boards	Young (R. Michael)
	SB 343	Local government reorganization	Head
	SB 459	Local government reorganization	Miller (Pete)
	SB 621	Marion County government	Young (R. Michael),
	HB 1276	Township board meetings	Niemeyer
	HB 1449	Township assistance tax rate	Candelaria Reardon and Slager
	HB 1585	Township and municipal matters	Slager, Torr, and Candelaria Reardon
2014	HB 1331	Elimination of township boards	Smith (M.)
2015	HB 1309	Dissolution of township government	Ziemke
2016	HB 1065	Transfer of certain municipal territory	Slager
2017	HB 1232	Elimination of township boards	Ziemke
2018	HB 1005	Township government consolidation	Ziemke, Torr, Mahan, and Delaney
2019	HB 1177	Township government issues	Ziemke and Mahan
	HB 1650	Elimination of township advisory boards	Ziemke
2021	HB 1476	Reorganization of municipality and township	Engleman, Clere, and Torr

Sources: Indiana Township Association; Indiana Legislative Services Agency.
Note: Only authors listed in the introduced versions of each bill are shown.

Figure 1. ITA Board resolution regarding the study and task force

Study Commission for
Effective & Efficient Township Government

WHEREAS the Indiana Township Association's (ITA's) Bylaws state: *"We pledge ourselves to a more effective and efficient form of township government securing for those township officers and office holders full recognition and enjoyment of their rights to administer their responsibilities in a just and professional manner; to assure they are adequately compensated for the responsibility they hold; to secure the tools necessary for them to fulfill their obligations as public servants; and to strengthen and extend our form of township government in such a way as to provide to the citizens services to which they are entitled.";*

AND WHEREAS the ITA's Bylaws stated objective is to promote principles inherent to the maintenance of local "grassroots" government and may include activities including: "To propose, support, and promote legislation favorable to Indiana townships and to oppose legislation detrimental to township government";

AND WHEREAS the ITA continues to oppose detrimental legislation before the Indiana General Assembly every Session;

AND WHEREAS Indiana townships continue to come under fire from the media, the Indiana Chamber of Commerce and other parties which demonstrate a lack of understanding of township government and a determination to see that Indiana Townships cease to exist; and which have all assumed there to be efficiencies in eliminating or merging townships;

AND WHEREAS the ITA Board of Directors has determined the need for a study of Indiana township governments' effectiveness and efficiency in order to have appropriate information to fulfill the mission and objectives of its bylaws;

IT IS RESOLVED that the Indiana Township Board of Directors hereby establishes the "Study Commission for Effective & Efficient Township Government";

HEREBY ADOPTED THIS DAY, the 9th of March, 2021.

ATTEST: _____

Figure 2. Project leadership

Leadership

Marilyn "Kay" Walker
President, ITA
Trustee, Center Township, Delaware County

Christian Rust
Past Vice President, ITA
Trustee, Washington Township, Decatur County

Ralph N. Flowers
Treasurer, ITA
Trustee, Hamilton Township, Delaware County

Sarah Gnagy
Secretary, ITA
Trustee, St. Joseph Township, Allen County

Deborah Driskell
Executive Director, ITA

Task Force

Doug Miller
State Representative, District 48

Jeff Ellington
State Representative, District 62

Chris Campbell
State Representative, District 26

Rick Niemeyer
State Senator, District 6
Former Township Trustee

J.D. Ford
State Senator, District 29

Lisa Pierzakowski
Vice President, ITA
Past Northwest Area Representative, ITA
Trustee, Center Township, LaPorte County

Kim Robinson
Northwest Area Representative, ITA
Trustee, Calumet Township, Lake County

John Henry
Past Northeast Area Representative, ITA
Trustee, Pleasant Township, Allen County

Brian Baelhl
Township Board Member, Fall Creek Township,
Hamilton County

Kelly Alcala
County Council, Morgan County
Representing the Association of Indiana Counties

Steve Buschmann
Retired ITA General Counsel
Thrasher, Buschmann & Voelkel, PC

Katrina Hall
Senior Director—Policy, Strategy, and Advocacy,
Indiana Farm Bureau

Larry Curl
Lobbyist, Indiana Volunteer Firefighters Association

Peggy Welch
Chief Advocacy Officer,
Indiana Family and Social Services Administration

Adam Farrar
Third Vice President, Indiana Fire Chiefs Association
Chief, Scott Township Fire and EMS Department
(Vanderburgh County)

Chase Lenon
Schools and Townships Director,
Indiana State Board of Accounts

Paul Joyce
State Examiner, Indiana State Board of Accounts

Wes Bennett
Commissioner,
Indiana Department of Local Government Finance

Jonathan Wineinger
Director of Audit Services,
Indiana State Board of Accounts

Fred Van Dorp
Budget Division Director,
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Senior Policy Analyst,
IU Public Policy Institute

Kevin Martyn
Formerly of the IU Public Policy Institute

Lee Ruess
Research Assistant, IU Public Policy Institute

RECOMMENDATIONS

The 27 recommendations developed by the task force and ratified by the ITA membership are shown in Figure 3. The recommendations are general and arranged by category. In many cases, these recommendations will require the development of additional detail prior to implementation and/or the drafting of any needed legislation.

Figure 3. Recommendations

Township structure and mergers
1. Encourage townships to consider interlocal arrangements to maximize the efficiency and effectiveness of local services.
2. Update the township merger statute (IC 36–6–1.5) to remove challenges to implementation.
a. Codify that service districts are allowed.
b. Allow initial varied tax rates among merging units with a process to adjust in the future.
3. Provide support to townships that wish to pursue voluntary mergers.
a. Develop criteria that townships can use to evaluate the appropriateness of merging.
b. Provide education about the township merger process, including the development of a guide, templates, and model resolutions.
c. Establish a program within the Indiana Township Association (ITA) to support technical, legal, and accounting assistance for townships that wish to merge. Seek state funding to support this programming.
4. Allow the nonvoluntary merger of townships based on:
a. If no candidate appears on the ballot for any of the township offices in a township for two consecutive general elections, then the county commissioners have the authority to merge that township with one or more adjacent townships in the county. A merging township could be split in cases where it is geographically divided by a river, interstate, railroad, etc. that makes fire protection or other government services easier to administer. The voters and assessed property value (AV) would be transferred to the new township(s) and treated as part of the new township(s) for all purposes in the future.
b. If the local party is not able to fill a trustee position for three consecutive years of the four–year term, the county commissioners have the authority to merge townships as described in 4a.
Finances
5. Make townships an eligible unit for state grant and low–interest loan funding.
6. Develop and provide—at the state's expense—accounting software and processes that include reporting than can be generated for submission to Department of Local Government (DLGF) and State Board of Accounts (SBOA) and that can generate financial reports to the township board.
7. Reinstate the excess levy appeal.
8. Strengthen board oversight of township finances.
a. Require the Board of Finance to meet quarterly.
b. Require the trustee to provide quarterly financial reporting to the board.
c. Establish penalties for the trustee for failing to provide transparency around township finance and banking information.
d. Request that SBOA establish read–only login capability for township board members to view financial information submitted by their trustees that is not currently shown on the public interface of the Gateway for Local Government Units.

(continued)

Figure 3. Recommendations *(continued)*

Township assistance
9. Revise the TA–7 form to ensure that it produces useful data.
10. Standardize administrative guidelines for township assistance.
11. Reinstate the township assistance levy appeal based on increases in assistance spending.
12. Create investigative tools for township assistance
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Fire and EMS services
14. Simplify the process to form a fire territory.
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17. Require that Annual Entity Reports (E–1) for all nonprofits receiving governmental assistance—including volunteer fire departments—include an accounting of expenditures by vendor.
Other services
18. Consolidate statutory responsibility for pioneer cemeteries with townships. Allow counties to contract with townships for cemetery care.
Education and communication
19. Mandate annual continuing education for elected officials and critical staff.
20. Create a certification or credential for townships that complete a continuing education program.
21. Increase communication among cities, towns, and townships about common issues. County commissioners are one potential convenor.
22. Increase communication among townships at the local level to communicate about common issues. County commissioners are one potential convenor.
23. Expand training options, including more online, night, and weekend options.
24. Provide support for small townships to attend training with state support for scholarships and/or event sponsorships.
25. Expand education of the public, K–12 students, and policy makers about the duties and value of township government.
26. Conduct a comprehensive statutory review and remove antiquated township language.
27. Augment the current system of enforcement, penalties, and legal consequences for failure to perform critical statutory duties.

Notes:
1. Currently, DLGF allows read–only access to budget materials for individuals with appropriate interests.
2. The previous township levy appeal was repealed by PL 1969–2006.
3. Annual Entity Reports (E–1) are required to be filed with the Indiana State Board of Accounts by all nongovernmental entities that receive governmental financial assistance, including service contracts and agreements. This report is distinct from the Business Entity Reports that are required by the Indiana Secretary of State.

A number of additional recommendations that were considered by the task force reflect either activities the ITA does currently or already was working on, including:

- Updating the township assistance application.
- Providing regular education on the formation of fire territories.
- Creating a mechanism for information sharing among fire territory providers.
- Providing a regular newsletter to ITA members.
- Offering new–official training periodically throughout the year to cover not only newly elected officials but appointed officials who take office following a death or resignation.
- Providing mentors for new trustees.
- Providing how–to guides, FAQs, sample policies, and documents for common township activities.
- Creating monthly, quarterly, and annual checklists of required activities.

DATA AND ANALYSIS

The project team scanned publicly available township data about five elements of township government—geography and demographics, elected officials and staffing, other basic operations, services, and finances. Table 2 shows the data sources and coverage for each topic presented in this report.

The project team utilized data from the U.S. Census Bureau, the Indiana State Board of Accounts (SBOA), the Indiana Department of Local Government Finance (DLGF), and the Office of Indiana Secretary of State. Some data was provided by these agencies directly or downloaded from agency websites. Some data was downloaded from STATS Indiana and the Indiana Gateway for Local Government Units (Gateway) by the Indiana Business Research Center at Indiana University.

In addition to publicly available data, the project team administered a survey of township trustees in the spring of 2022 to collect information that is not compiled statewide. The analysis that follows includes all surveys that were submitted through July 10, 2022, and for which the specific township was identifiable. The overall effective response rate was 54%.

Appendix A: Methodology provides additional information about the data and methodology used for each element.

Interpreting the data

Townships operate under a variety of circumstances, including population size, levels of poverty, tax base, fire and EMS service arrangements, and the mix of services provided locally by nonprofits or other governments. Thus, no single piece of data provides a complete picture of these local governments. Rather, many variables must be considered.

The analysis presented here includes only nominal results. No statistical testing has been completed.

Ideally, at least two terms of data were available to evaluate for every measure. However, the number of years of data available varied by source. In some cases, the project team was able to get data for the years across two elections cycles—2015–21 or 2015–22. In other cases, only a single year of data was available.

The number of townships covered by each data set varies depending on the year, number of townships that filed reports, and number of townships that responded to the township survey. To account for these variations, the number of townships covered is generally provided in the exhibits.

The publicly available data utilized here was collected for a specific purpose other than this project. Readers should note the caveats for each set of data provided in the text, exhibit notes, and Appendix A: Methodology.

Table 2. Township data and data sources

Data	Category	Years	Sources
Inventory of townships	Geography and demographics	2009–22	U.S. Census Bureau; Indiana Township Association (ITA)
Current population	Geography and demographics	2020	U.S. Census Bureau
Population change	Geography and demographics	2010 and 2020	U.S. Census Bureau
Township population within municipalities	Geography and demographics	2020	U.S. Census Bureau
Urban/rural mix	Geography and demographics	2010	U.S. Census Bureau
Households in poverty	Geography and demographics	2018	United for ALICE (United Way of Northern New Jersey)
Asset limited, income constrained, employed households (ALICE)	Geography and demographics	2018	United for ALICE (United Way of Northern New Jersey)
Trustee candidates for primary and general election	Operations—Elected officials and staff	2018	Indiana Office of the Secretary of State, Election Division
Township board candidates for primary and general election	Operations—Elected officials and staff	2018 and 2020	Indiana Office of the Secretary of State, Election Division
Outcome in cases when there was no trustee candidate	Operations—Elected officials and staff	2018 and 2019	Indiana Office of the Secretary of State, Election Division, and Indiana State Board of Accounts
Method to office—trustee (elected, appointed, vacant)	Operations—Elected officials and staff	2022	ITA survey of township trustees
Method to office—township board members (elected, appointed, vacant)	Operations—Elected officials and staff	2022	ITA survey of township trustees
Trustee tenure in office	Operations—Elected officials and staff	2022	ITA survey of township trustees
Elected official compensation	Operations—Elected officials and staff	2019–21	Indiana State Board of Accounts
Trustee compensation	Operations—Elected officials and staff	2019–21	Indiana State Board of Accounts
Township employees	Operations—Elected officials and staff	2019–21	Indiana State Board of Accounts
Staff compensation	Operations—Elected officials and staff	2019–21	Indiana State Board of Accounts
Trustee training	Operations—Elected officials and staff	2018–22	ITA survey of township trustees
Board member training	Operations—Elected officials and staff	2018–22	ITA survey of township trustees
Staff training	Operations—Elected officials and staff	2018–22	ITA survey of township trustees
Location of township operations	Other operations	2022	ITA survey of township trustees
Communication methods	Other operations	2022	ITA survey of township trustees

(continued)

Table 2. Township data and data sources *(continued)*

Data	Category	Years	Sources
Financial software	Other operations	2022	Indiana State Board of Accounts
Annual Finance Report filing	Other operations	2015–21	Indiana State Board of Accounts
100R form filing	Other operations	2015–21	Indiana State Board of Accounts
Additional annual and monthly filing compliance	Other operations	2021	Indiana State Board of Accounts
Budget compliance	Other operations	2015–22	Indiana Department of Local Government Finance
Value of township assistance for required and optional services	Services	2015–21, 2022	Indiana State Board of Accounts and ITA survey of township trustees
Mix of township assistance provided with township and nontownship resources	Services	2015–21	Indiana State Board of Accounts
Fire services	Services	2018–21	Indiana Department of Local Government Finance and ITA survey of township trustees
Emergency medical services (EMS)	Services	2022	ITA survey of township trustees
Pioneer cemeteries	Services	2022	ITA survey of township trustees
Active cemeteries	Services	2022	ITA survey of township trustees
Weed complaints	Services	2022	ITA survey of township trustees
Notary requests	Services	2022	ITA survey of township trustees
Parks	Services	2022	ITA survey of township trustees
Recreational programming	Services	2022	ITA survey of township trustees
Community building	Services	2022	ITA survey of township trustees
Library access	Services	2022	ITA survey of township trustees
Other social services—workforce development, food pantry, representative payee, back–to–school programs, and holiday food and gift programs	Services	2022	ITA survey of township trustees
Total, minimum, maximum, median, and mean expenditures	Finance	2015–21	Indiana State Board of Accounts
Total, minimum, maximum, median, and mean total revenue	Finance	2015–21	Indiana State Board of Accounts
Total, minimum, maximum, median, and mean general revenue	Finance	2015–21	Indiana State Board of Accounts
Total, minimum, maximum, median, and mean total property tax revenue	Finance	2015–21	Indiana State Board of Accounts
Estimated property tax circuit breaker losses	Finance	2021	Indiana Department of Local Government Finance

Note: ALICE is a measure for the working poor that refers to asset limited, income constrained, employed households.

In most cases throughout the document, data is summarized using 2020 census population broken down into six categories: 0–999; 1,000–1,999; 2,000–4,999; 5,000–9,999; 10,000–29,999; and 30,000 and greater. For data regarding township assistance, data was also summarized using the 2018 percentage of households under the Federal Poverty Level broken into four categories: 0%–4.9%, 5%–9.9%, 10%–14.9%, and 15% and greater.
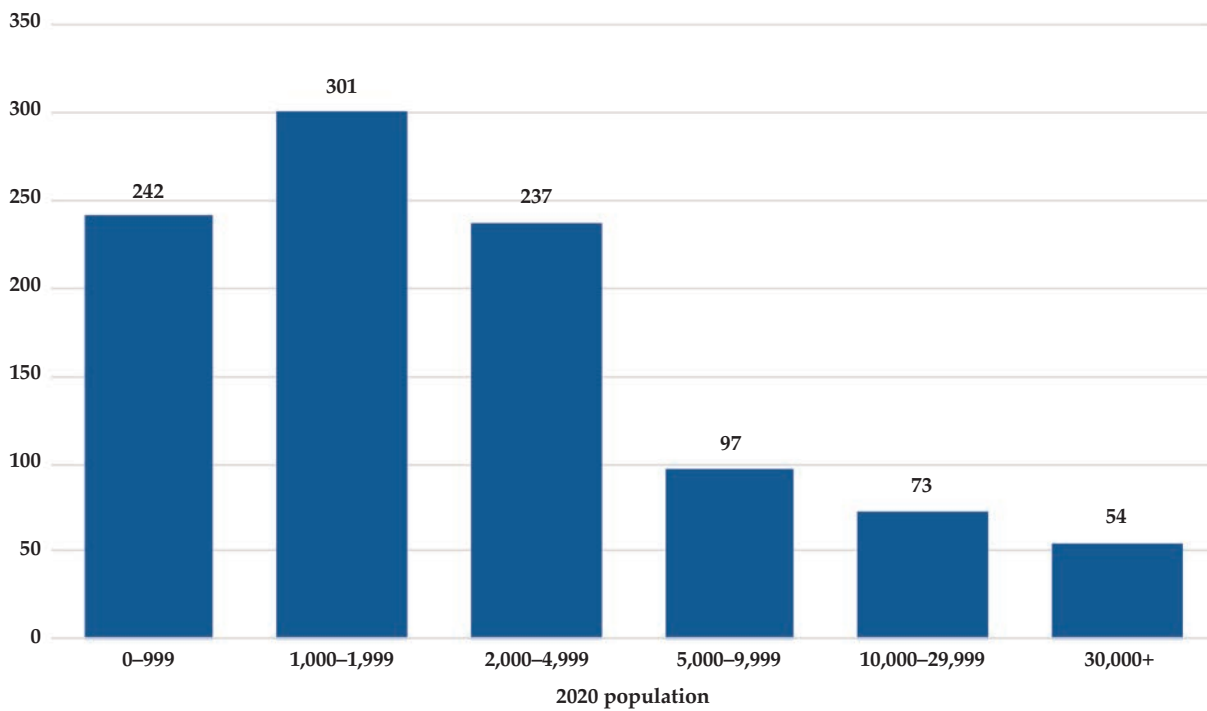
Geography and demographics

Inventory of townships

Currently, there are 1,002 township governments in Indiana. During the past 12 years, the inventory has been reduced by six. In 2010, Union and Eagle townships in Boone County consolidated with the town of Zionsville. These townships were enumerated as unconsolidated in the 2010 U.S. Decennial Census. In 2013, Mount Pleasant Township in Delaware County consolidated with the town of Yorktown. In 2014, Perry Township in Boone County also consolidated with Zionsville. The consolidations described above were accomplished using IC 36–1.5 Government Modernization. In 2022, Franklin, Needham, and Union townships in Johnson County merged into a single township—Franklin Union Needham (FUN) Township. This township merger was accomplished using the process outlined in IC 36–6–1.5 Merger of Township Governments.
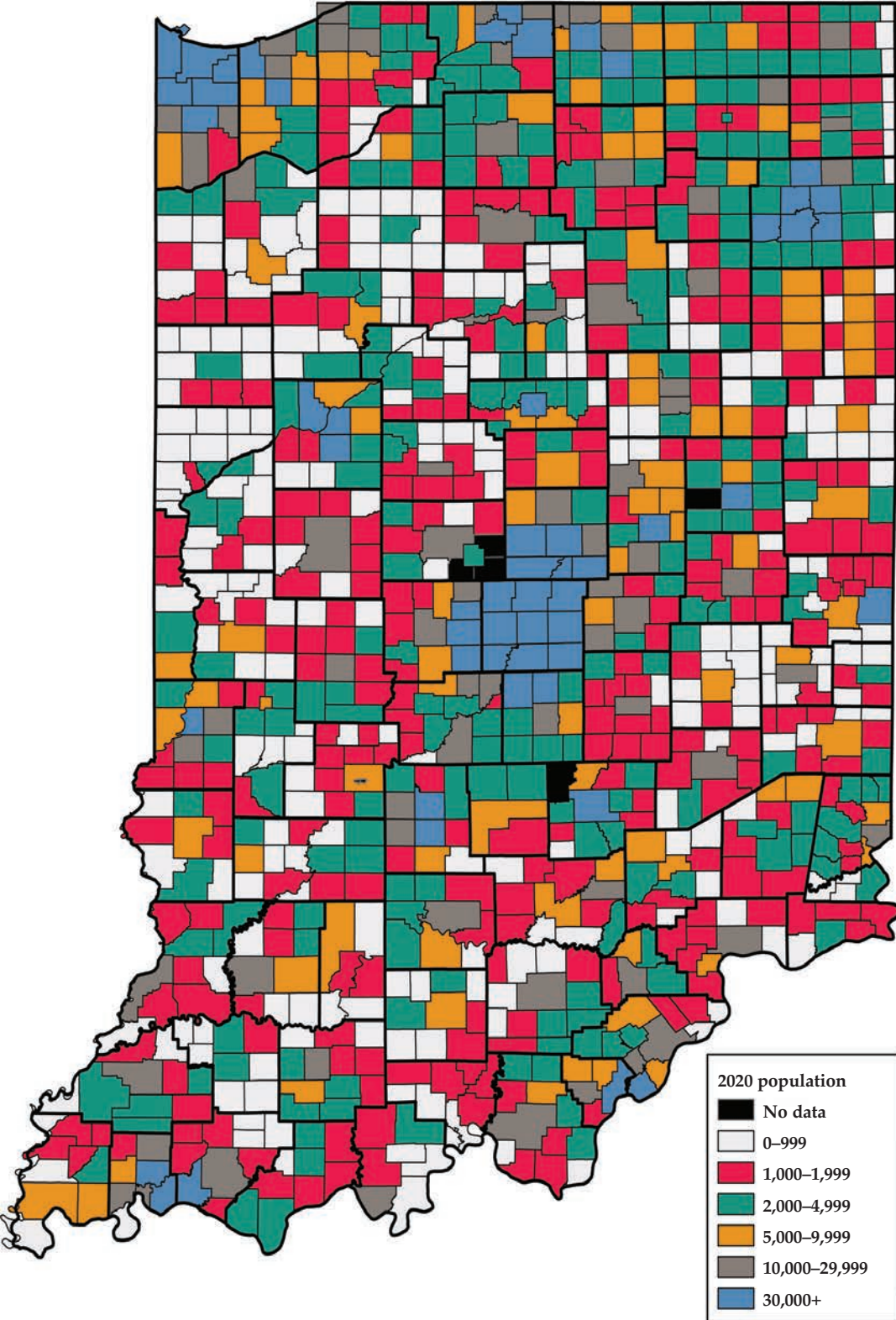
Population

Figure 4 and Map 1 show townships by 2020 population category. More than half of townships have a population of less than 2,000. The mean township population is 6,702, and the median township population is 1,795. The most populated township is North Township in Lake County (156,686), and the least populated township is Wabash Township in Gibson County (52).

Figure 4. 2020 township population

Source: U.S. Census Bureau.

Map 1. Township population–2020

2020 population
- **No data** (black)
- 0–999 (light gray)
- 1,000–1,999 (red)
- 2,000–4,999 (green)
- 5,000–9,999 (orange)
- 10,000–29,999 (gray)
- 30,000+ (blue)

Source: Indiana Map; U.S. Census Bureau.

Population change

Figure 5 and Map 2 show the variation in population growth among townships from 2010 to 2020.

Overall, 42% of townships experienced population growth during this period, while 57% experienced population loss. The number of townships that experienced a population change was inversely related to township population. In other words, a greater percentage of smaller townships experienced population loss while a greater percentage of larger townships experienced growth.

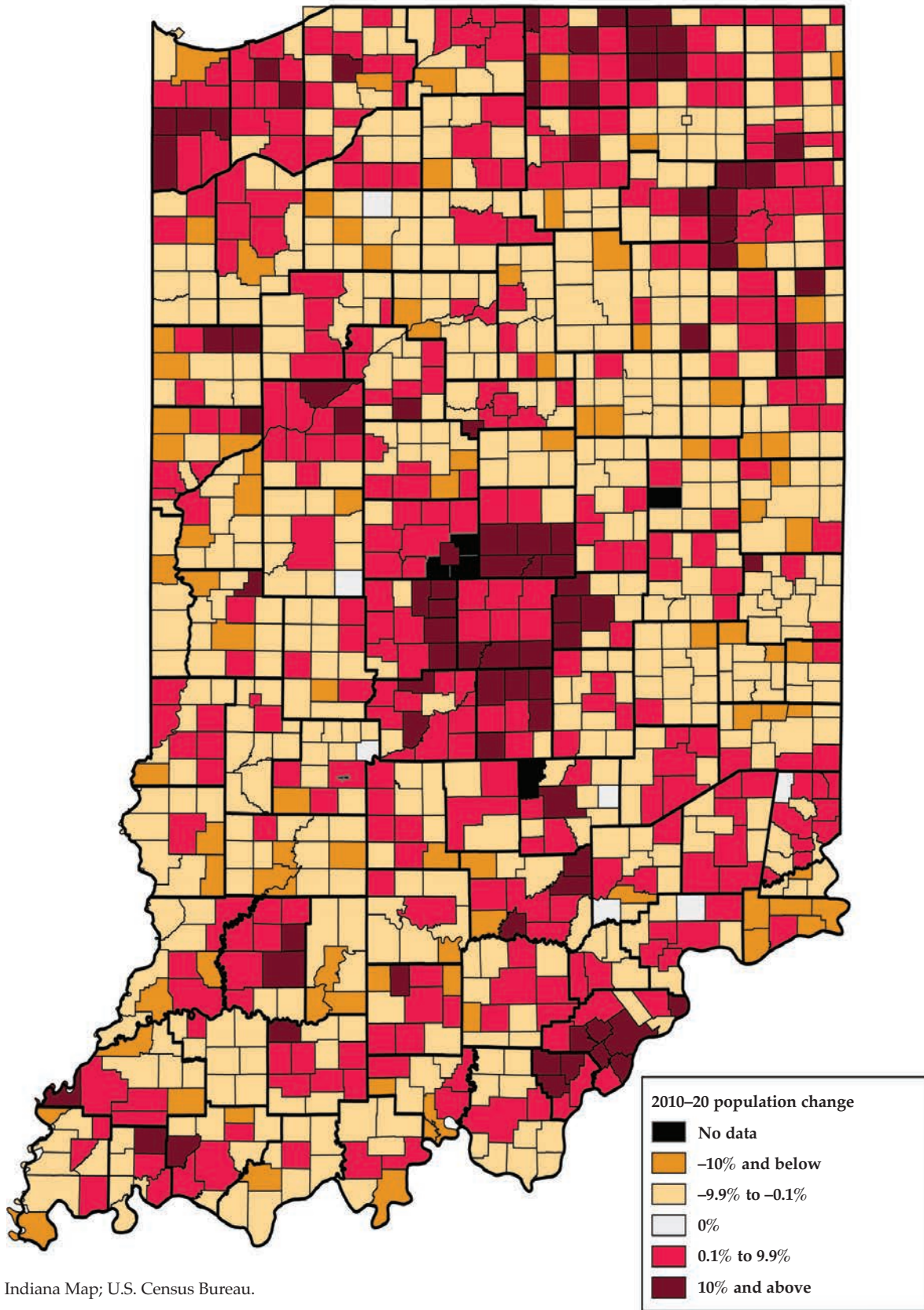**Figure 5. Population change by population category—2010–20**
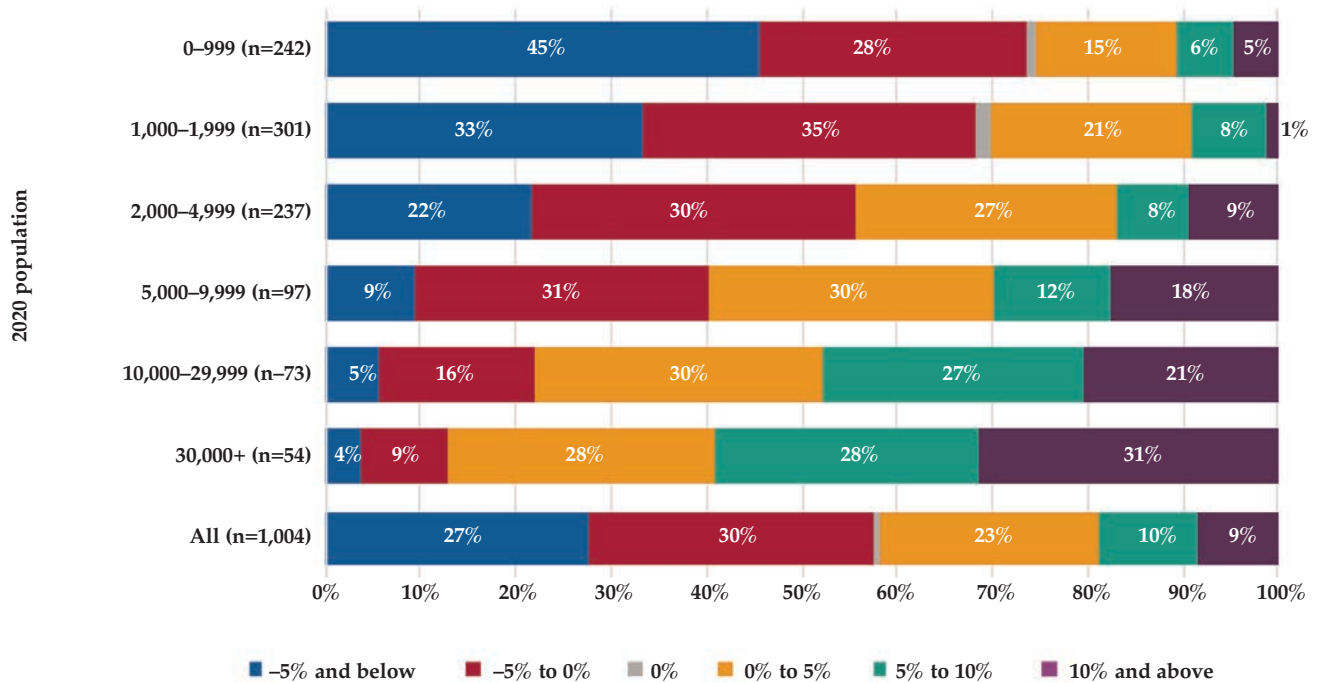
Source: U.S. Census Bureau.
Note: While there were 1,008 townships that appeared in the 2010 U.S. Census, change was calculated only for the 1,004 townships that remained in 2020.

Townships containing municipalities

Figure 6 and Map 3 show the percentage of the population in townships who also are served by cities and towns. In 2020, 41% of townships (416) contained no cities or towns. There are only 15 townships in which all residents are served by both a municipality and a township government. Among townships with a population of less than 1,000, 79% contain no city or town. Among townships between 1,000 and 1,999 population, almost 50% have no municipalities.

Map 2. Township population change—2010–20

2010–20 population change

- ■ No data
- ■ −10% and below
- ■ −9.9% to −0.1%
- ■ 0%
- ■ 0.1% to 9.9%
- ■ 10% and above

Sources: Indiana Map; U.S. Census Bureau.

Map 3. Township population in municipalities—2020

% municipal
- 0%
- 0.1%–33.3%
- 33.4%–66.6%
- 66.7%–100%
- No data
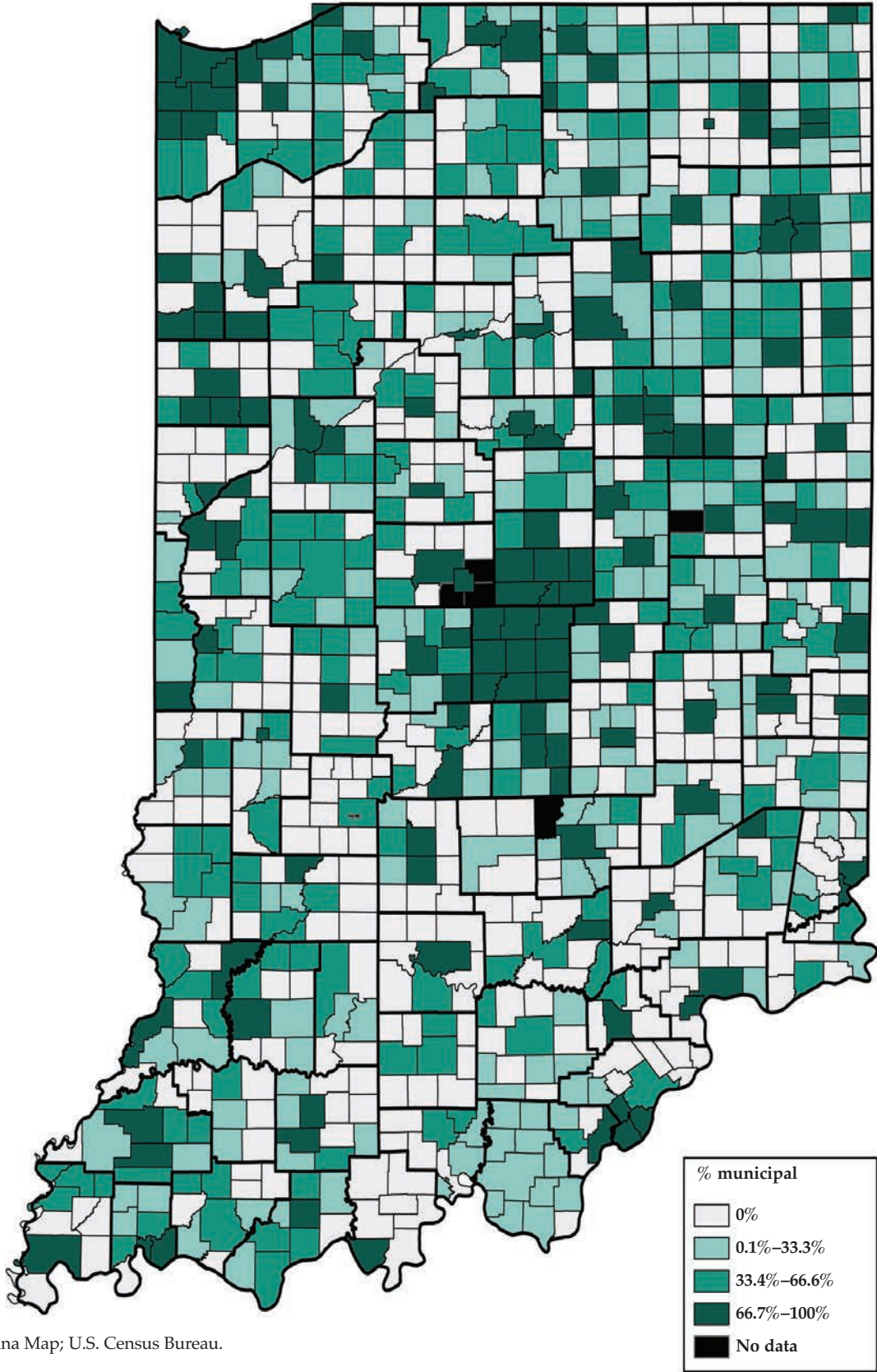
Sources: Indiana Map; U.S. Census Bureau.

Figure 6. Population within municipalities by population category—2020
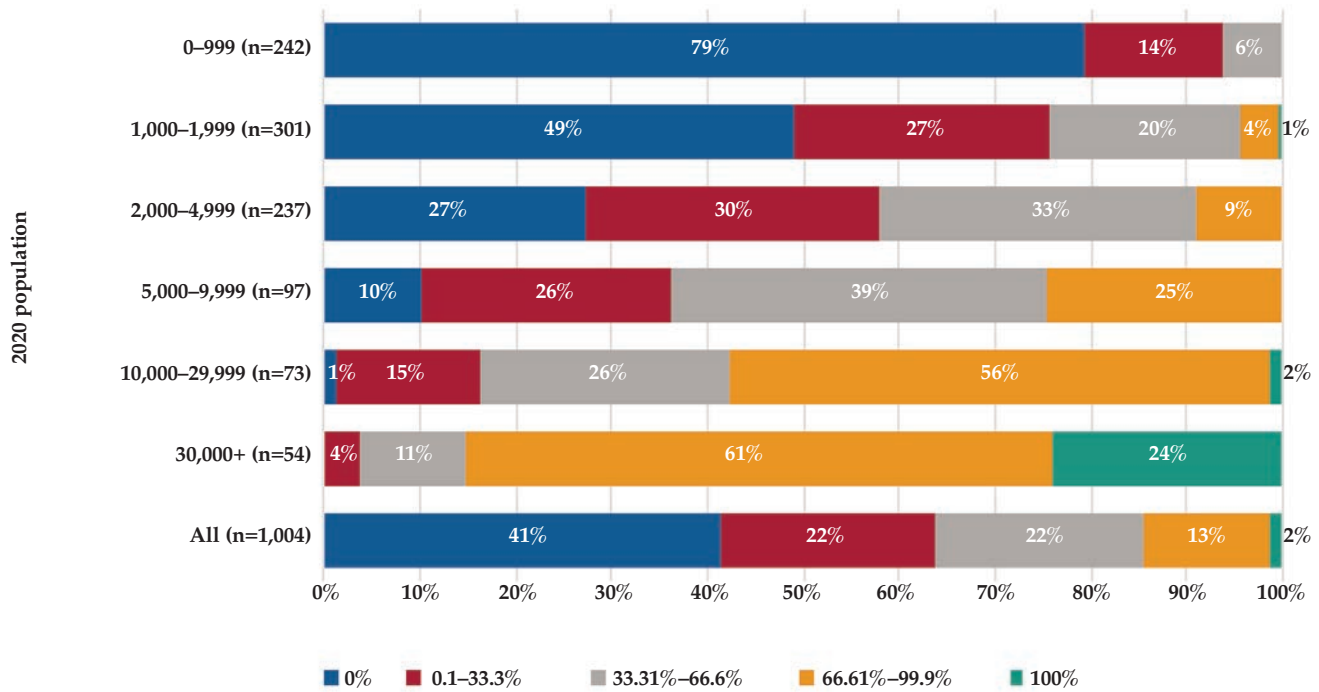
Source: U.S. Census Bureau.

Urban and rural population

The U.S. Census Bureau defines urbanized as "densely settled tracts, nonresidential uses, and connected lower density tracts." Urbanized areas have a population of 50,000 or more, and urban clusters have a population of 2,500–49,999. The remaining areas are rural. Because only limited 2020 U.S. Census results were available at the time of the study, the research team utilized 2010 U.S. Census results.

As shown in Figure 7 and Map 4, 65% (657) of townships in 2010 contained only areas defined as rural. Only 10 townships were classified as 100% urbanized areas. The remaining 34% (341) of townships had some combination of urban and rural areas.

Figure 7. Urban and rural township population—2020
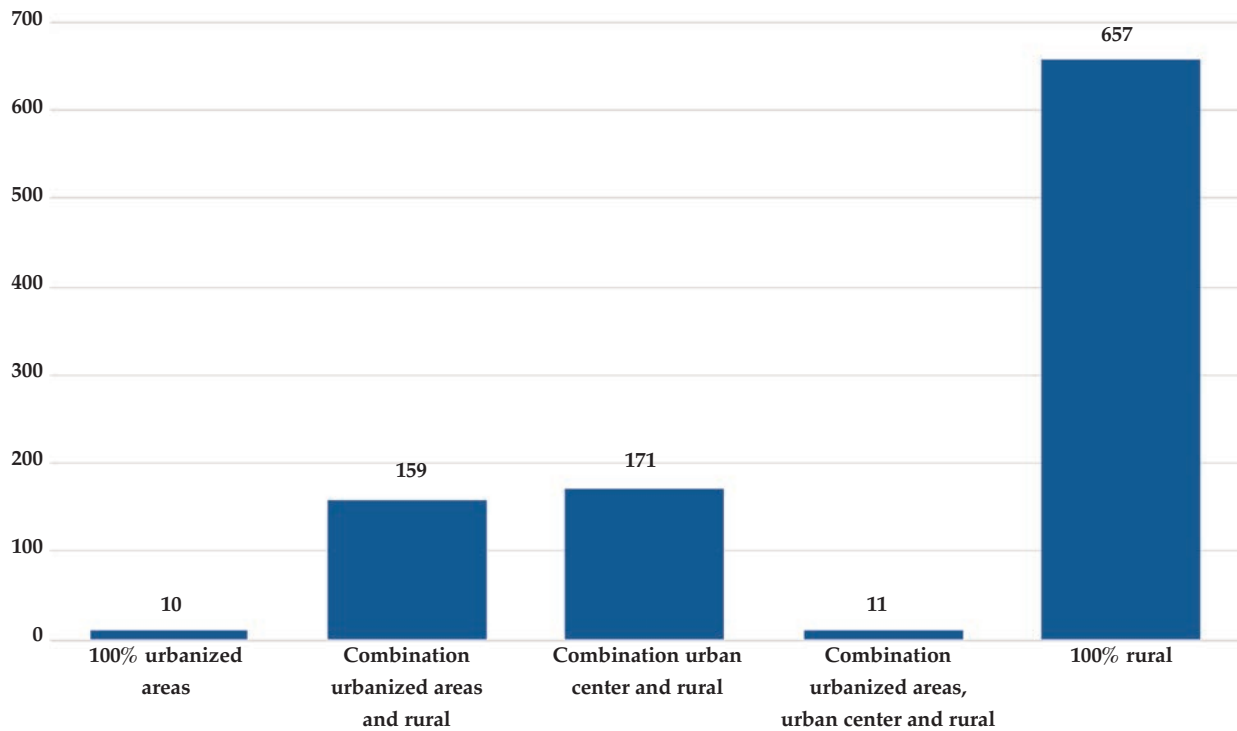
Source: U.S. Census Bureau.

Poverty

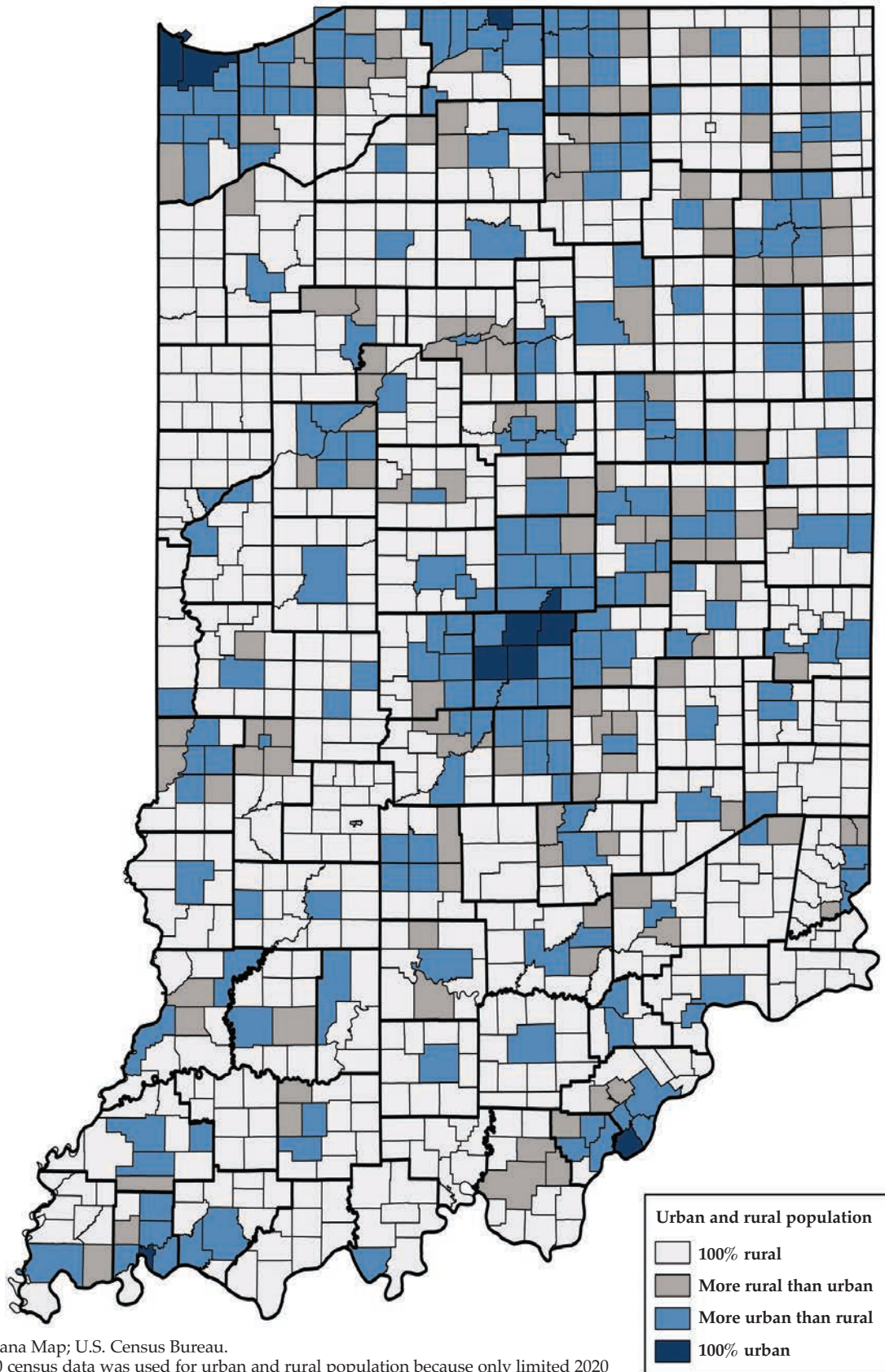The federal government publishes the Federal Poverty Level that defines poverty in terms of household income and size. This is a very gross measure of poverty. During the past several years, there has been an effort among the United Ways across the country to also define the working poor or asset limited, income constrained, employed (ALICE) households. As the name reflects, these are people living in employed households who may not have the income to provide for all household essentials—housing, child care, food, transportation, health care, technology, miscellaneous expenses, and taxes.[1]

Figures 8 and 9 and Maps 5 and 6 show the number of townships by percentage of households living under the Federal Poverty Level and under the Federal Poverty Level and ALICE income limits. The mean township has 10% of households with incomes below the Federal Poverty Level, while the median township has 9% of households living in poverty. The mean percentage of households by township with income below the Federal Poverty Level and the ALICE calculations is 32%, while the median is 31%.

[1]United for ALICE, p. 2.

Map 4. Urban and rural township population—2010

Urban and rural population

☐	**100% rural**
☐	**More rural than urban**
☐	**More urban than rural**
☐	**100% urban**

Sources: Indiana Map; U.S. Census Bureau.
Note: 2010 census data was used for urban and rural population because only limited 2020 census data had been published at the time of this analysis.

Figure 8. Townships by households under the Federal Poverty Level—2018
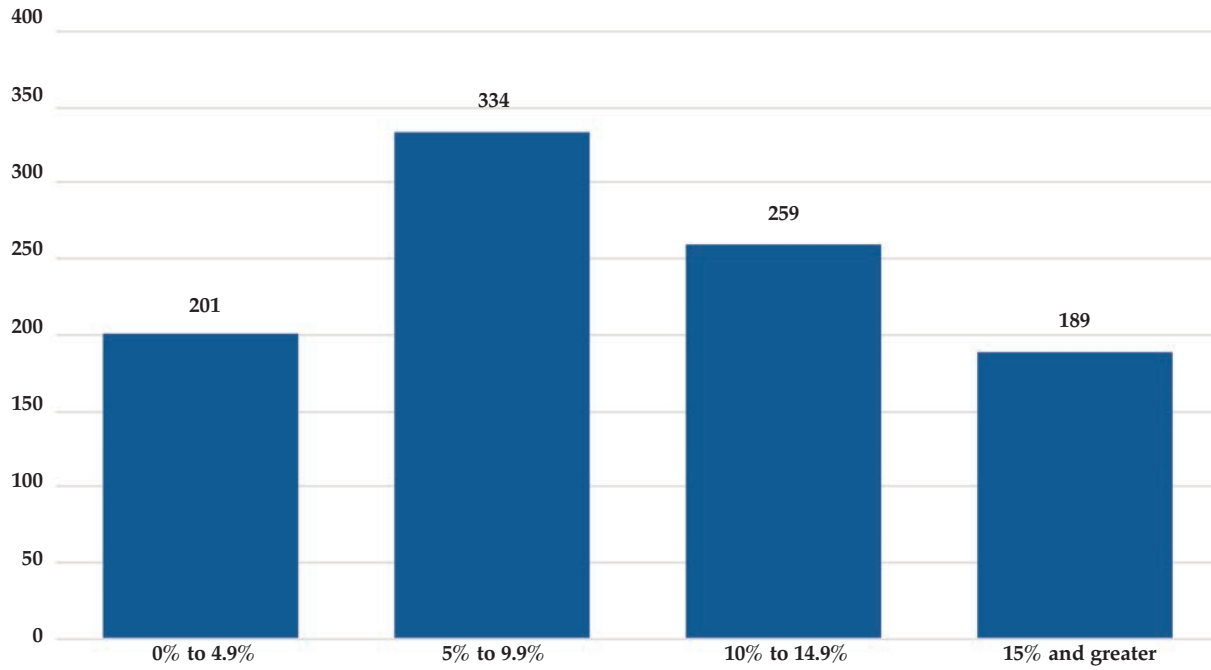
Source: U.S. Census Bureau.
Note: Data was available for 983 of the 1,004 townships in 2018.

Figure 9. Townships by percentage of households under both the Federal Poverty Level and ALICE income limits—2018
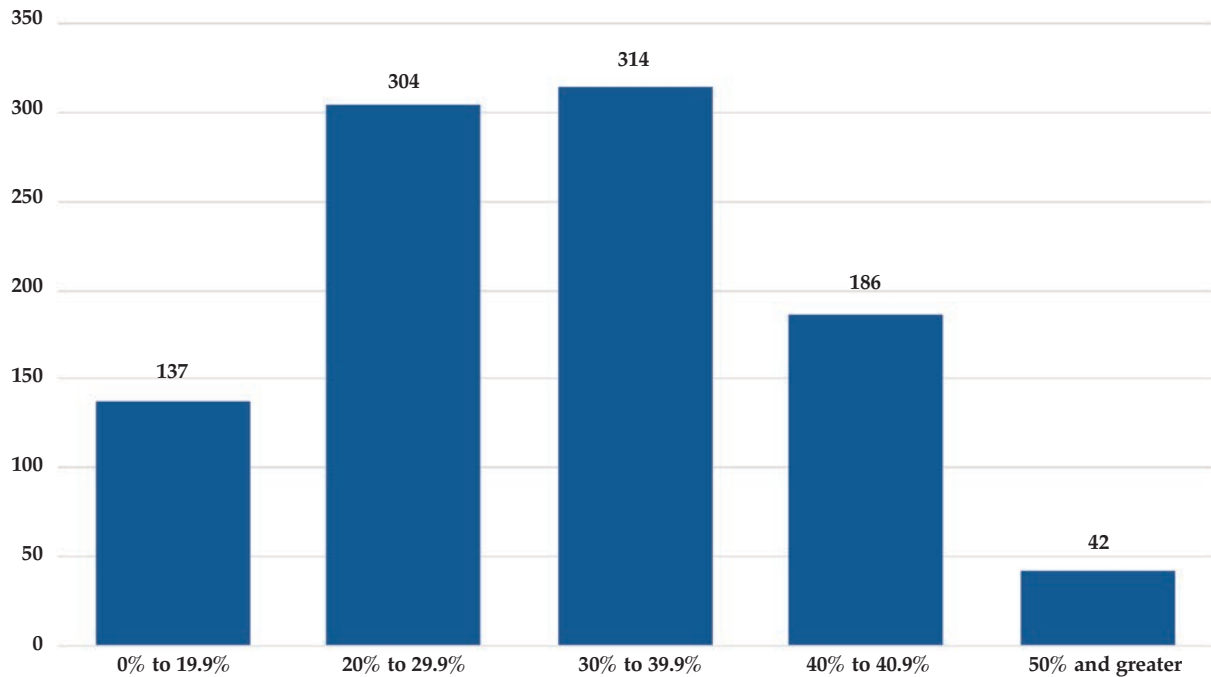
Source: U.S. Census Bureau, United by ALICE.
Note: Data was available for 983 of the 1,004 townships in 2018.

Map 5. Township households under the Federal Poverty Level—2018

% of households in poverty
- 0%
- 0.1%–10%
- 10.01%–20%
- Above 20%
- No data
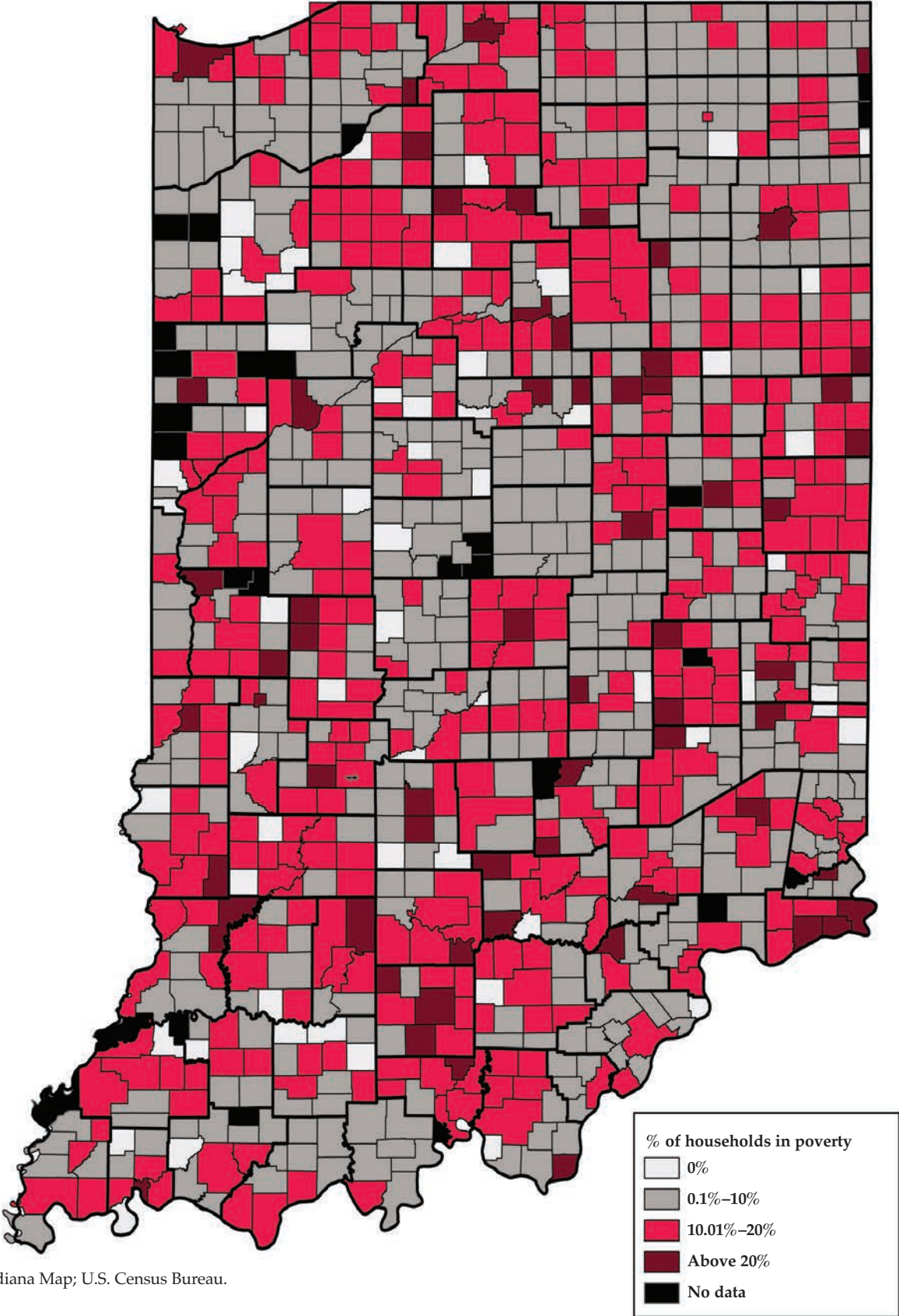
Sources: Indiana Map; U.S. Census Bureau.

Map 6. Township households under Federal Poverty Level and ALICE income levels—2018

% of households in poverty and ALICE

- [ ] 0%
- [ ] 0.1%–20%
- [ ] 20.01%–40%
- [ ] Above 40%
- [ ] No data
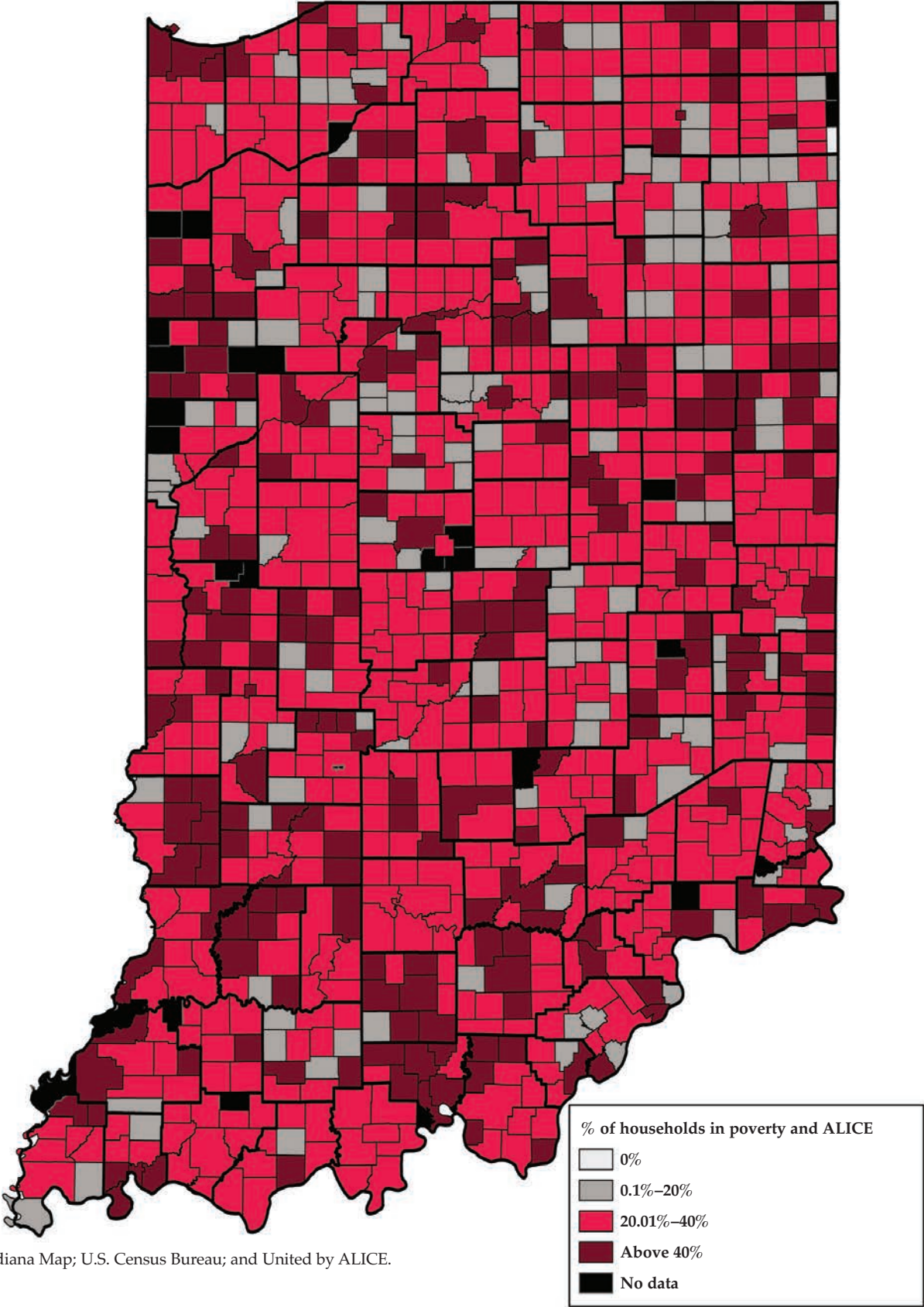
Sources: Indiana Map; U.S. Census Bureau; and United by ALICE.

Operations—Elected officials and staff

Township elected officials and elections

Township elected officials include trustees and board members in all counties. Each township has a single trustee. Marion County townships have five board members, and all other townships have three. In Marion County, township government also includes small claims courts. Two additional officials are elected—a small claims court judge and a constable.

All trustees are elected in nonpresidential election years. Marion County board members are elected in presidential election years, while all other township board members are elected in federal nonpresidential election years. The Indiana General Assembly has provided the option for townships to adopt staggered terms (IC 36-6-6-23). At the time of this analysis, no townships had yet chosen this option.

Elections—trustee candidates

Figure 10 summarizes the number of trustee candidates who ran in the primary and the general election in 2018. Overall, 32 trustee races had no general election candidates. There were two cases for which election data shows candidates in the primary but none in the general election. Among races for all trustee elections, 28% were contested in either the primary and/or the general election, and 70% were not contested. The proportion of contested races increases as township population increases. Fifteen percent of trustee races for townships with population under 1,000 were contested, while 72% of races in townships with population greater than 30,000 were contested. Of the contested races in the general election, 183 townships had two candidates and three townships had three candidates.

Figure 10. Contested primary and general election trustee elections—2018
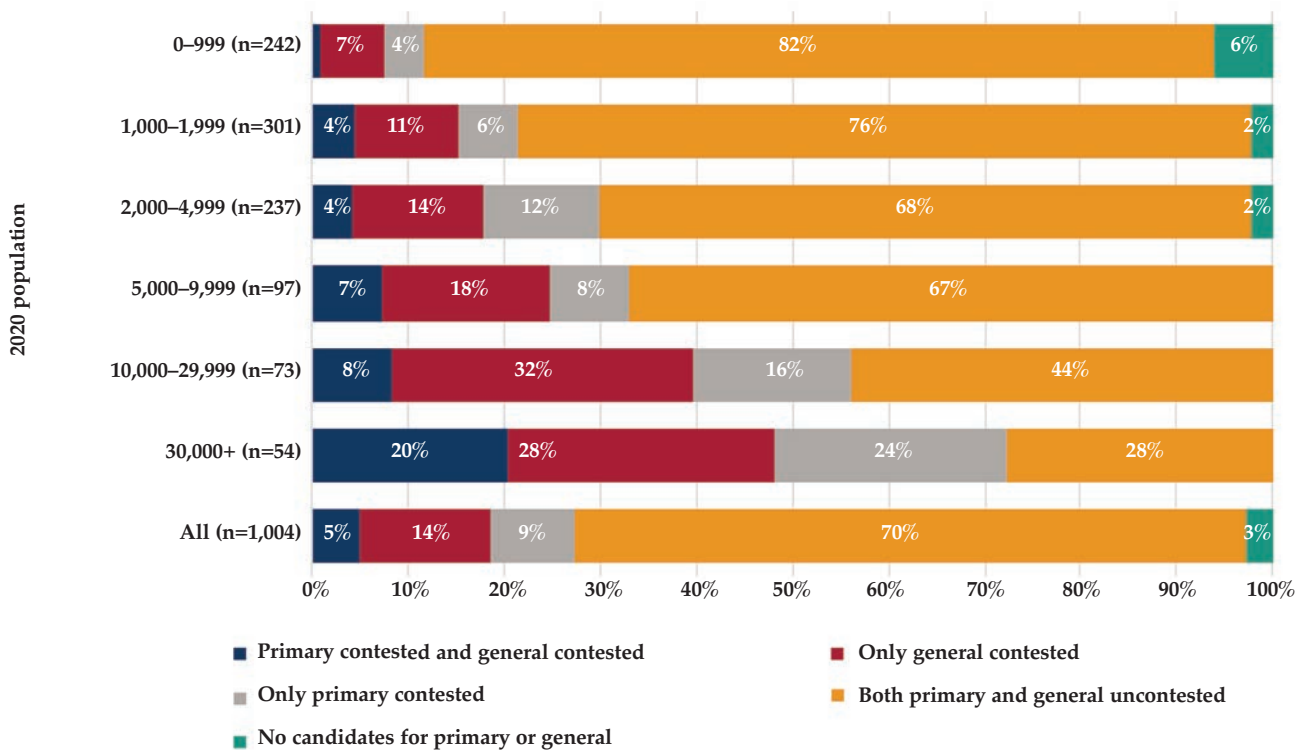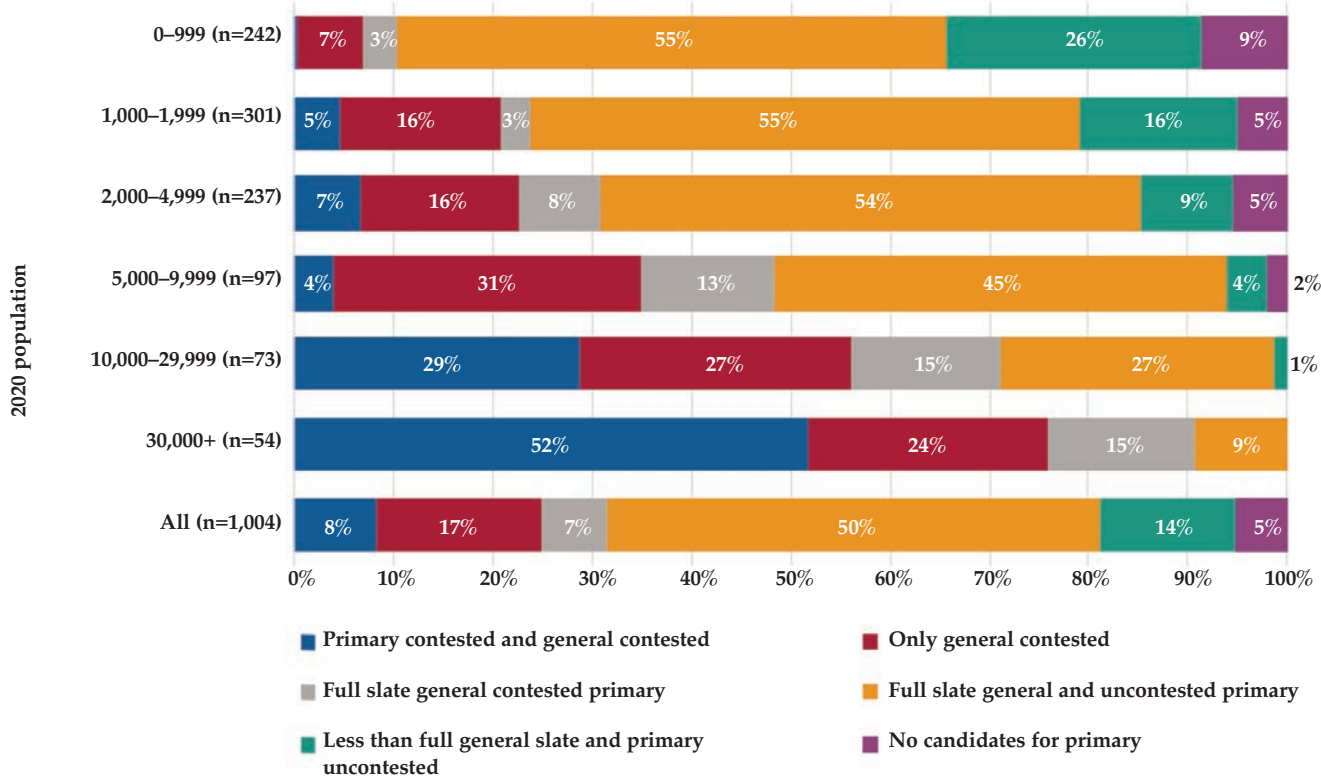

Sources: Office of the Indiana Secretary of State, Elections Division; U.S. Census Bureau.

The 32 townships that had no trustee candidate on the general election ballot were small with half having populations of less than 1,000 and the other half having populations between 1,000 and 5,000. After analyzing the trustees reported in the 2018 and 2019 100R forms for the 30 townships for which data was available, four outcomes emerged. Sixteen of the townships had the same trustee in 2018 and 2019. In other words, the trustee continued in office without running for election. Eight of the townships had different trustees in 2018 and 2019 suggesting that the new trustee was appointed to fill the open seat. The remaining townships reported multiple trustees in either 2018 or 2019. This likely means that either the trustee resigned in 2018 and the appointee continued in office in 2019 without running for election or the trustee continued in office from 2018 to 2019 without running for election and then was replaced by an appointee upon their resignation in 2019.

Elections—township board candidates

A similar analysis was completed for township board candidates in 2018 and 2020. Township board members in Marion County are elected in presidential election years. Board members in all other townships are elected in the off–year federal elections. Fifty–four townships had no township board candidates on the ballot in the primary and general election, while 141 of townships outside Marion County had fewer than three township board candidates on the general election ballot. Overall, only about one–third of townships had one or more contested board races. Like for trustees, the proportion of contested position is greater in larger townships. In the smallest townships with a population less than 1,000, only 10% had contested positions, while 91% of townships with a population of 30,000 or more had at least one contested position (Figure 11).

Figure 11. Contested primary and general election township board elections—2018 and 2020

Sources: Office of the Indiana Secretary of State, Elections Division; U.S. Census Bureau.
Notes:
1. For Marion County townships only, township board members are elected in presidential election years. Board members for all other townships are elected in nonpresidential election years. All trustees are elected in nonpresidential years.
2. Township boards in Marion County townships have five members, and all other townships have three.
3. Contested elections are defined by one or more of the board positions being contested in the primary or the general election.

Elected officials—Vacancies and replacements

Figure 12 summarizes the number of trustees and townships board members reported from 2019–21 Form 100R filings. This data suggests that more than 80% of townships reported having full complements of officials. Between 13% and 16% of townships experienced a vacancy in one or more positions with more than half of those townships filling one or more of those vacancies during the year.

Figure 12. Townships trustees and board members—2019–21
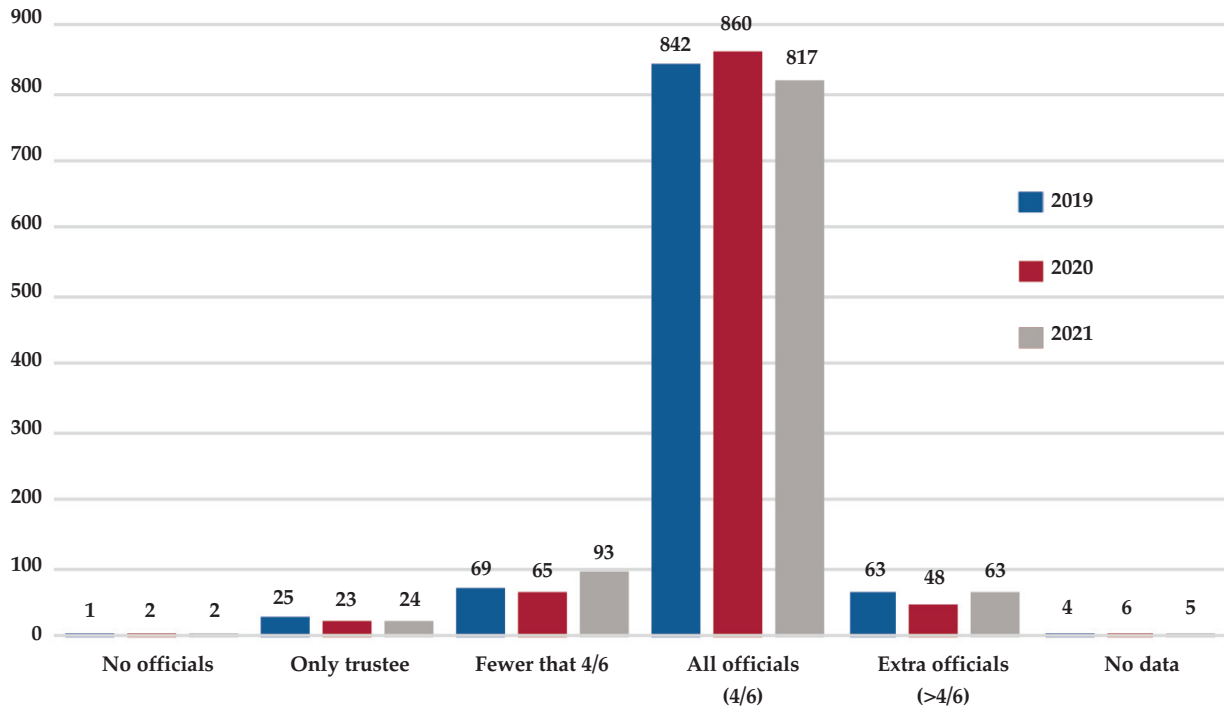
Source: Indiana State Board of Accounts.
Notes:
1. Elected officials are treated as employees in Form 100R reporting. Townships reporting no officials or only a trustee likely reflects a misunderstanding of reporting requirements.
2. The reporting of extra officials likely reflects that the township experienced a vacancy that was replaced by appointment of a new official.
3. Townships in Marion County also report small claims court judges and in a few cases the court constables. These officials have been excluded from the analysis.

Among trustees who responded to the ITA survey, 13% (68) indicated being appointed rather than elected (Figure 13). One trustee responded with both elected and appointed. We expect this may mean the trustee was elected in 2018 and then replaced by appointment. Because the survey was directed to trustees, no vacant positions were reported.

For board members, a strong majority of townships reported having full complements of board members (Figure 14). Nineteen percent (99) of townships reported having one or more board positions that were filled by appointment. Three percent (16) reported operating with a position vacant. For townships outside Marion County, two board members are enough to have a quorum for meetings and taking action.

Figure 13. Current trustee method to office by population category—2022
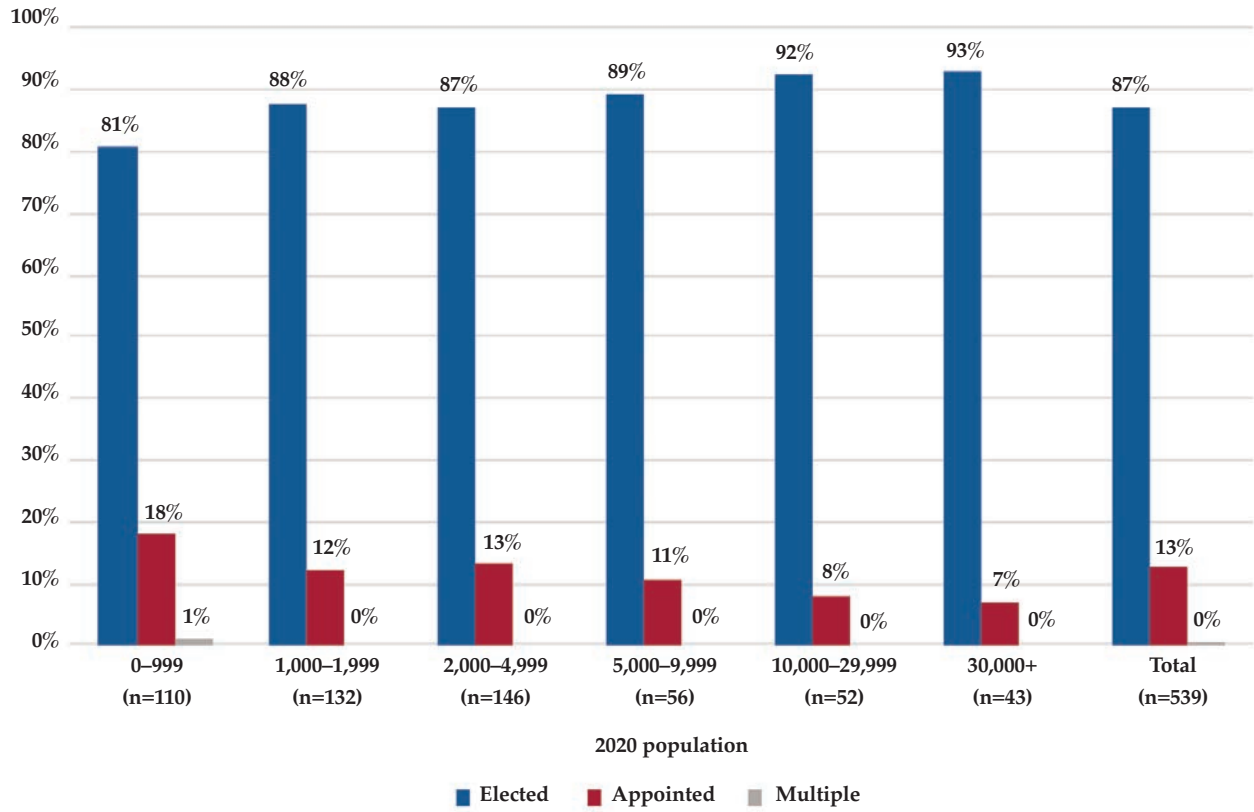
Sources: ITA survey; U.S. Census Bureau.

Figure 14. Current township board member method to office by population category—2022

Figure 14. Current township board member method to office by population category—2022

0–999 (n=106)
- All Elected: 74%
- 1 appointed: 13%
- 2 appointed: 4%
- 3+ appointed: 6%
- 1 vacant: 4%

1,000–1,999 (n=132)
- All Elected: 77%
- 1 appointed: 14%
- 2 appointed: 1%
- 3+ appointed: 3%
- 1 vacant: 5%

2,000–4,999 (n=146)
- All Elected: 78%
- 1 appointed: 14%
- 2 appointed: 2%
- 3+ appointed: 2%
- 1 vacant: 3%

5,000–9,999 (n=56)
- All Elected: 81%
- 1 appointed: 7%
- 2 appointed: 7%
- 3+ appointed: 4%
- 1 vacant: 2%

10,000–29,999 (n=52)
- All Elected: 83%
- 1 appointed: 17%
- 2 appointed: 0%
- 3+ appointed: 0%
- 1 vacant: 0%

30,000+ (n=43)
- All Elected: 86%
- 1 appointed: 12%
- 2 appointed: 2%
- 3+ appointed: 0%
- 1 vacant: 0%

Total (n=535)
- All Elected: 79%
- 1 appointed: 13%
- 2 appointed: 2%
- 3+ appointed: 3%
- 1 vacant: 3%

Legend: ■ All Elected ■ 1 appointed ■ 2 appointed ■ 3+ appointed ■ 1 vacant

2020 population

Sources: ITA survey; U.S. Census Bureau.

Trustee tenure in office

As shown in Figure 15, 35% of trustees are in their first terms. The proportion is a bit lower for townships with populations less than 10,000 and higher for townships with larger populations. Conversely, 19% of trustees reported serving for five or more terms, while only 5% of trustees serving townships with a population of 30,000 or more reported being in office that long. This suggests that larger townships have more trustee turnover over time than smaller townships.
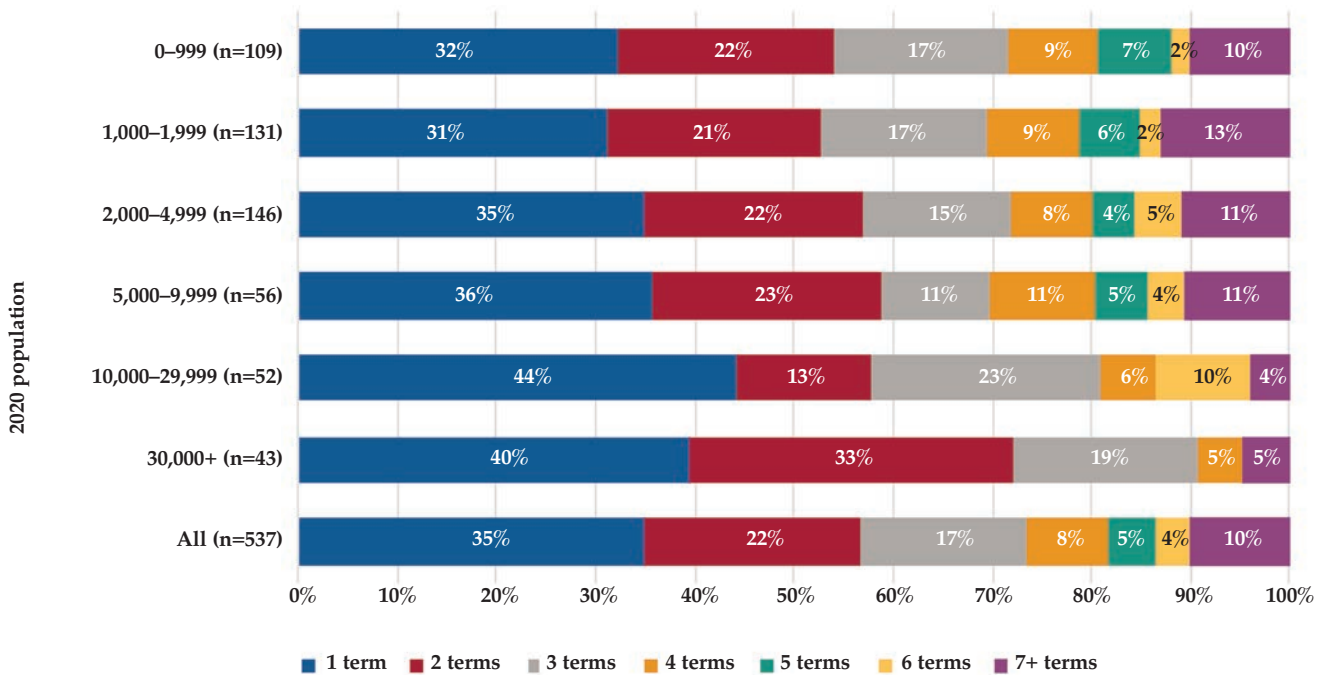
Figure 15. Trustee tenure in office by population category

Sources: ITA survey; U.S. Census Bureau.

Salaries and compensation—Elected officials

Figure 16 shows the average trustee compensation by population category for 2019–21. Figures 17–19 show the aggregate township compensation for all elected officials. Not surprisingly, compensation for trustees and elected officials generally rises as township population rises. This reflects that smaller townships generally have fewer resources available than their larger counterparts. The townships that reported no compensation for their elected officials either reported having no employees at all or no elected officials. Again, this likely reflects a lack of understanding about filing definitions by officials.

Figure 16. Average total trustee compensation by population category—2019–21
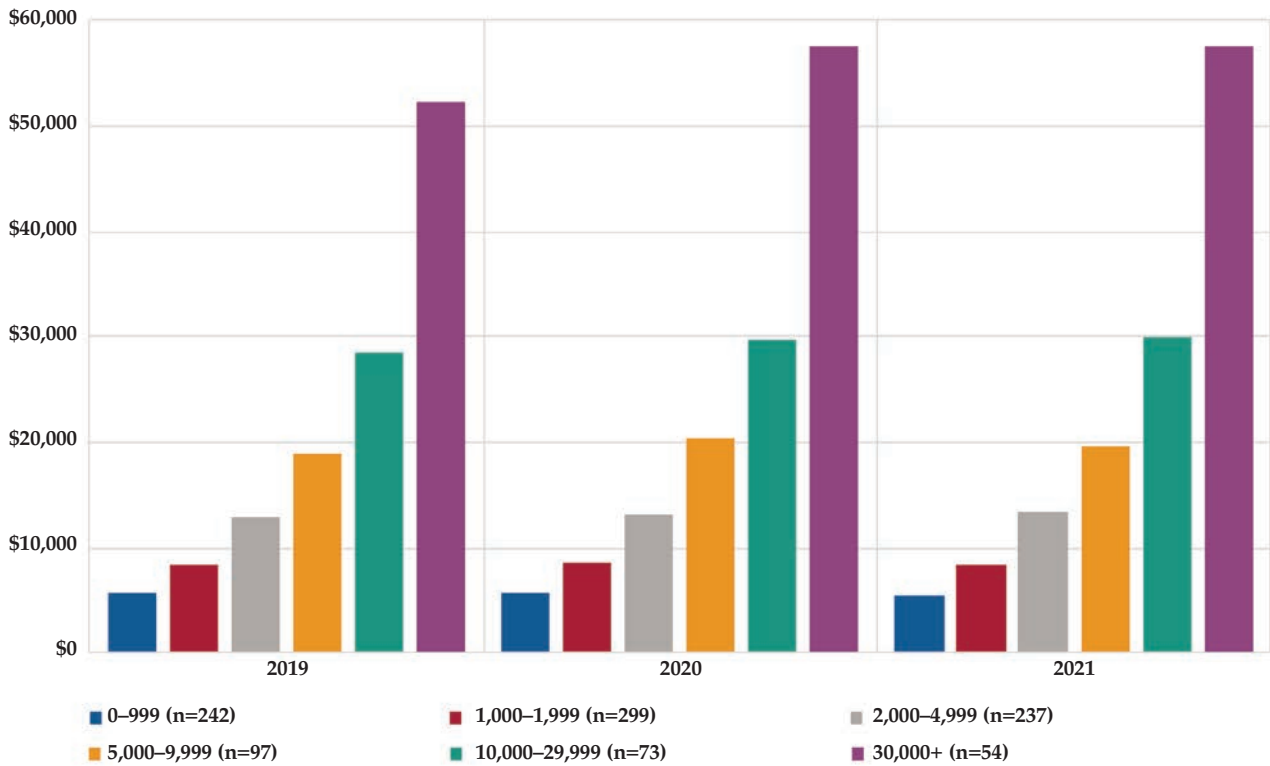
Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 17. Total elected official compensation by population category—2019
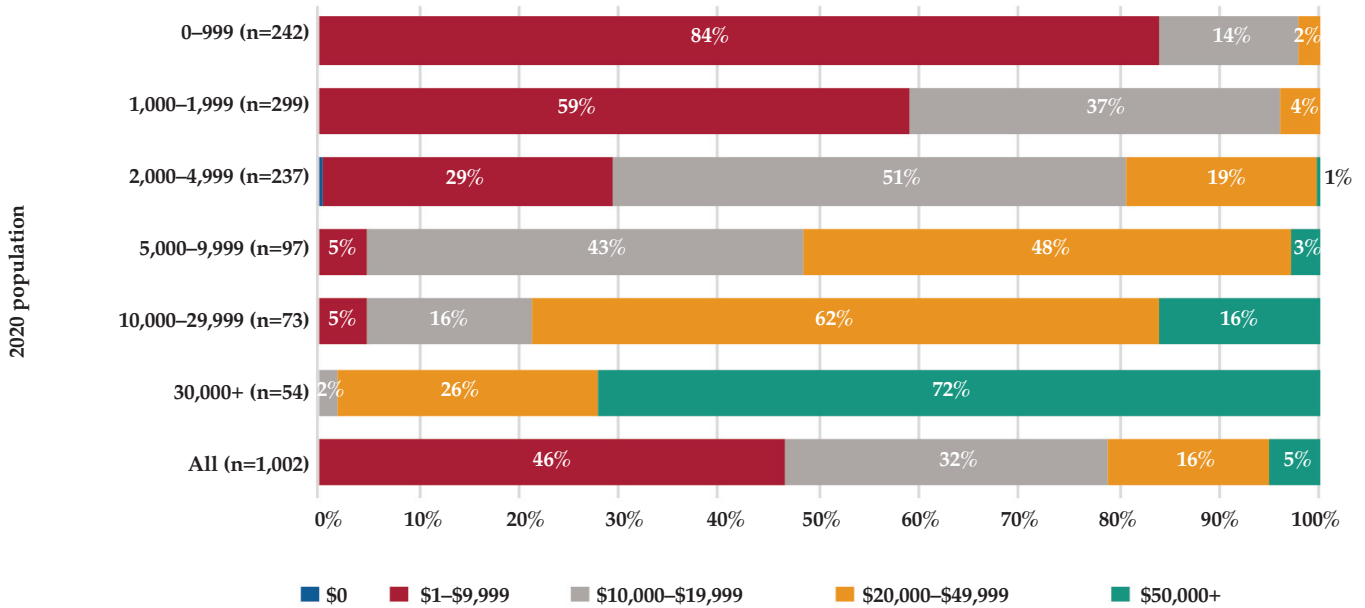
Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 18. Total elected official compensation by population category—2020

2020 population	$1–$9,999	$10,000–$19,999	$20,000–$49,999	$50,000+
0–999 (n=242)	83%	15%		1%
1,000–1,999 (n=299)	54%	41%	4%	
2,000–4,999 (n=237)	26%	51%	22%	1%
5,000–9,999 (n=97)	6%	37%	52%	5%
10,000–29,999 (n=73)	4%	12%	67%	16%
30,000+ (n=54)		4%	22%	74%
All (n=1,002)	43%	33%	17%	6%

Legend: ■ $0 ■ $1–$9,999 ■ $10,000–$19,999 ■ $20,000–$49,999 ■ $50,000+
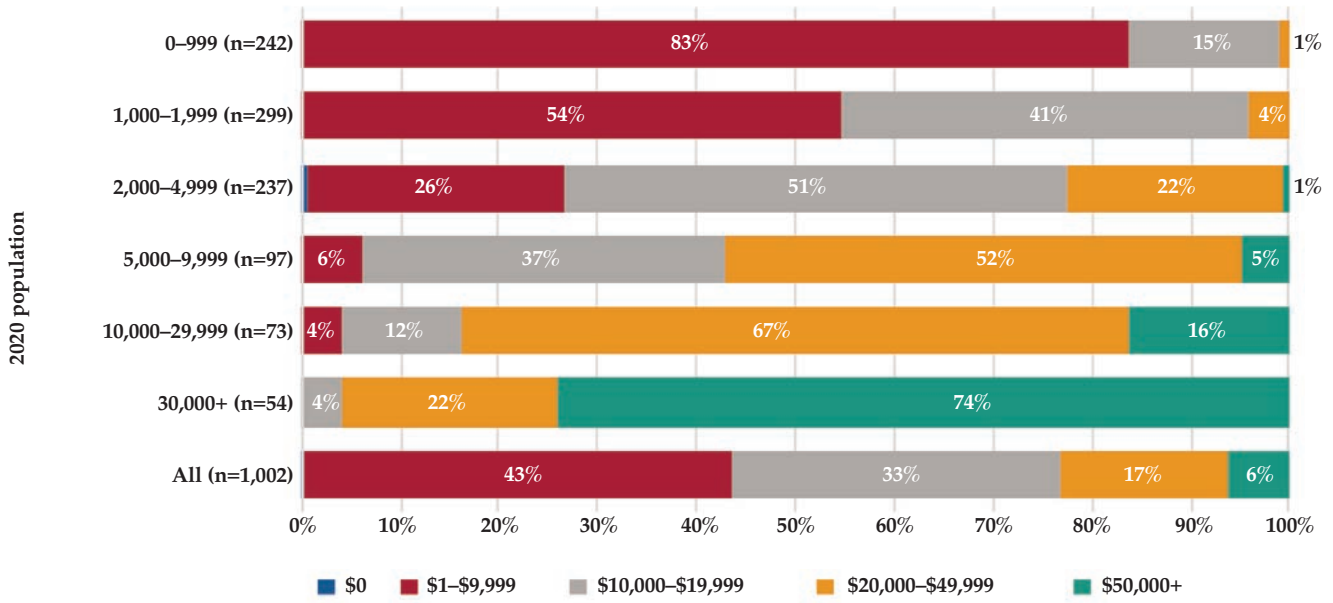
Sources: Indiana State Board of Accounts, U.S. Census Bureau.

Figure 19. Total elected official compensation by population category—2021

2020 population	$1–$9,999	$10,000–$19,999	$20,000–$49,999	$50,000+
0–999 (n=242)	84%	15%		1%
1,000–1,999 (n=299)	53%	41%	5%	
2,000–4,999 (n=237)	36%	48%	25%	
5,000–9,999 (n=97)	6%	36%	54%	4%
10,000–29,999 (n=73)	3%	11%	68%	18%
30,000+ (n=54)	2%	2%	19%	78%
All (n=1,002)	43%	32%	19%	6%

Legend: ■ $0 ■ $1–$9,999 ■ $10,000–$19,999 ■ $20,000–$49,999 ■ $50,000+
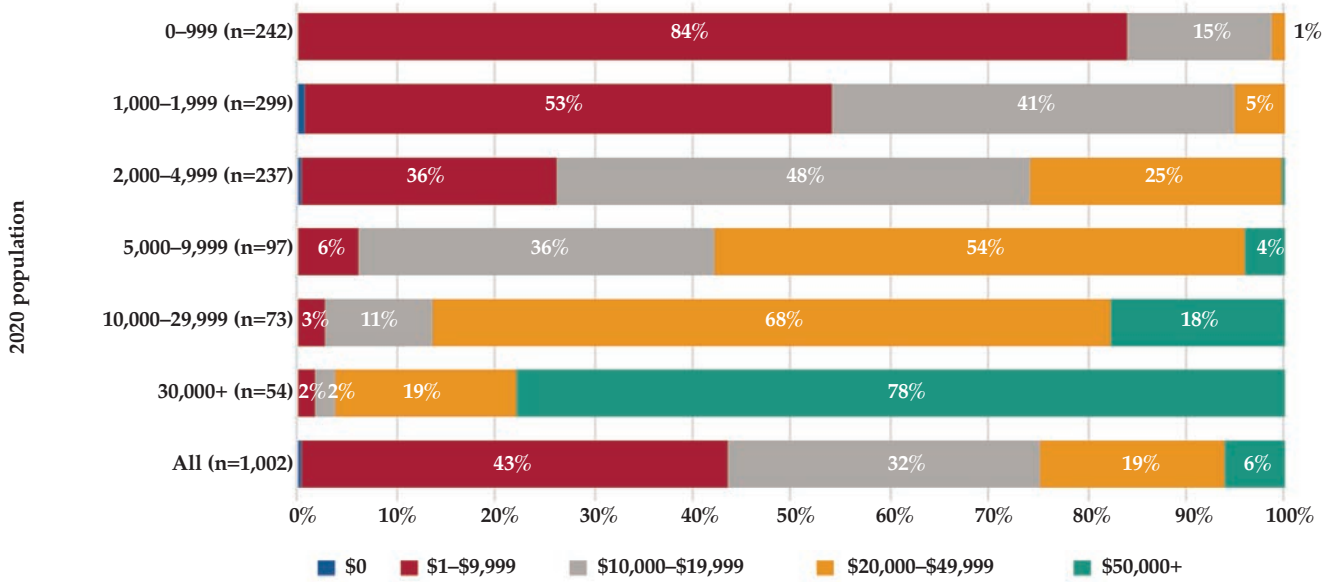
Sources: Indiana State Board of Accounts, U.S. Census Bureau.

Township staffing

Figures 20–22 show the number of nonelected employees reported by townships via 2019–21 Form 100R reporting. More than 20% of townships reported having no paid staff. Except in cases where there was a reporting error, this means the trustee serves as the only paid staff member. More than 50% of townships reported having only one staff person. Townships with more than 20 employees often have internal fire departments and, in a few cases, substantial parks and recreation programming.

Figure 20. Township staffing—2019
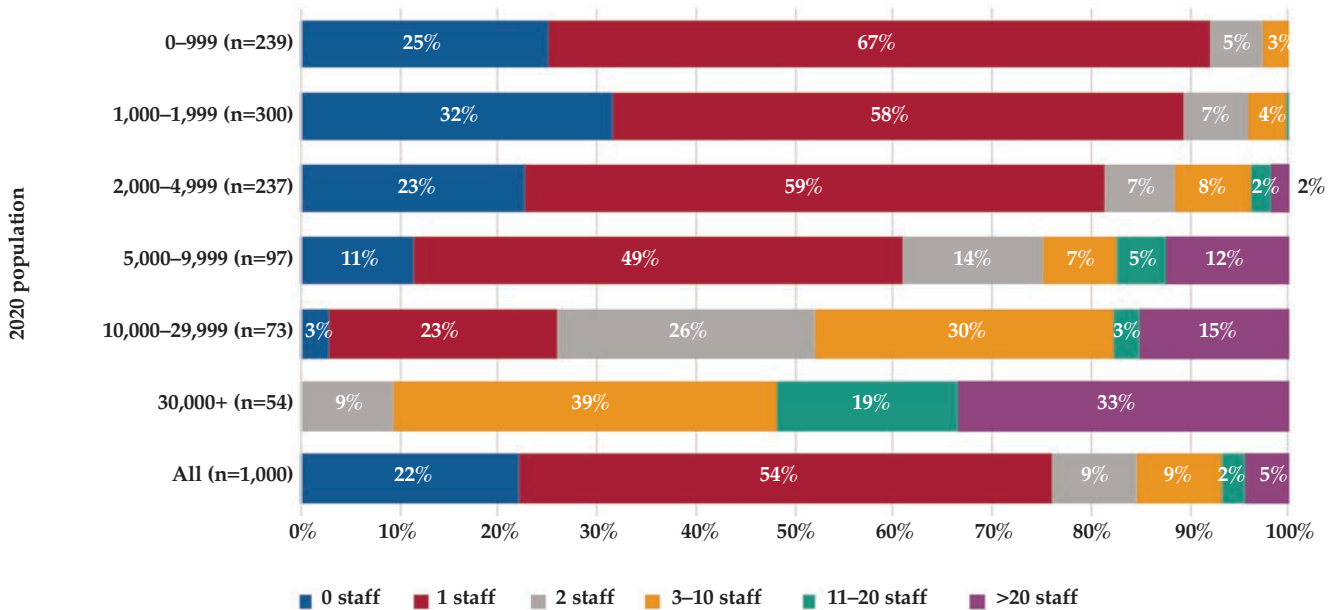
Sources: Indiana State Board of Accounts; U.S. Census Bureau.
Note: Totals may add to more or less than 100% due to rounding.

Figure 21. Township staffing—2020
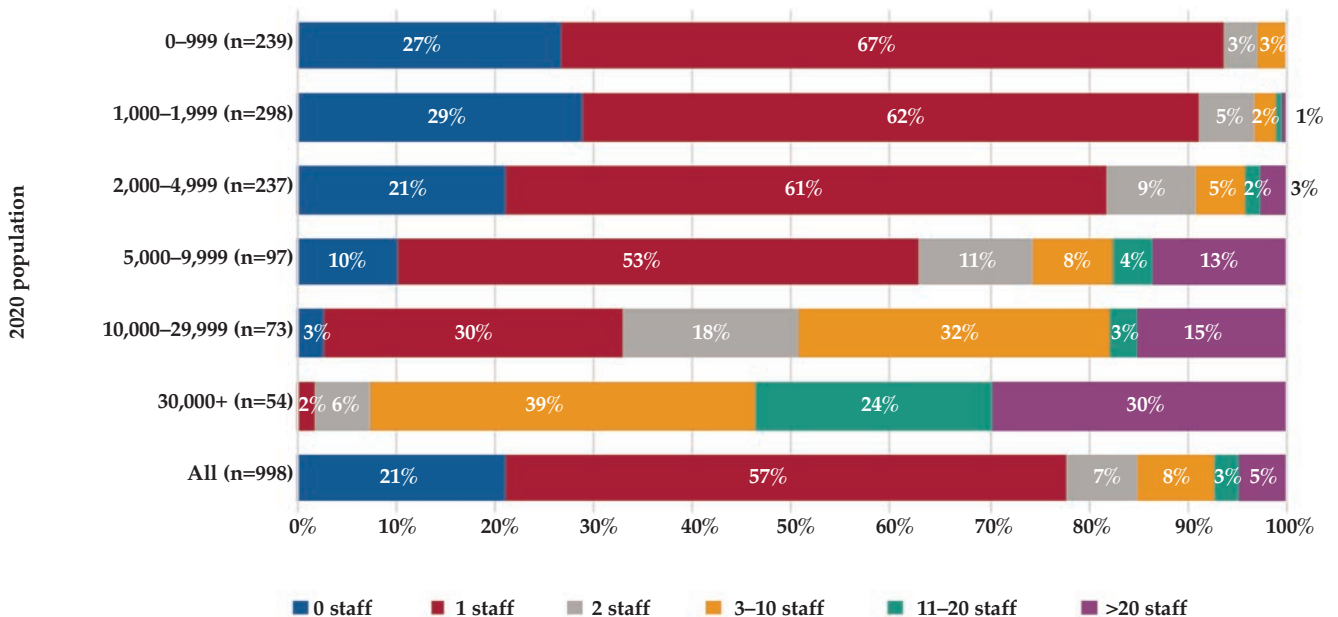
Sources: Indiana State Board of Accounts; U.S. Census Bureau.
Note: Totals may add to more or less than 100% due to rounding.

Figure 22. Township staffing—2021

2020 population	0 staff	1 staff	2 staff	3–10 staff	11–20 staff	>20 staff
0–999 (n=242)	29%	61%	6%	4%		
1,000–1,999 (n=296)	27%	60%	9%	3%		1%
2,000–4,999 (n=237)	24%	54%	11%	8%	2%	3%
5,000–9,999 (n=97)	10%	47%	14%	11%	4%	12%
10,000–29,999 (n=73)	1%	25%	26%	29%	4%	15%
30,000+ (n=54)		6%		43%	22%	30%
All (n=999)	22%	52%	10%	9%	3%	5%

■ 0 staff   ■ 1 staff   ■ 2 staff   ■ 3–10 staff   ■ 11–20 staff   ■ >20 staff

Sources: Indiana State Board of Accounts; U.S. Census Bureau.
Note: Totals may add to more or less than 100% due to rounding.

Salaries and compensation—Staff

Figures 23–25 show staff compensation reported for 2019–21. Total salaries and benefits generally rise with township population. More than 25% of townships with a population of less than 2,000 reported no staff salary expenditures. More than 50% of townships overall reported total salaries of less than $10,000. More specifically, more than 50% of townships with a population of less than 5,000 reported total salaries in this range.

Figure 23. Total staff compensation by population category—2019

Sources: Indiana State Board of Accounts; U.S. Census Bureau.
Note: Totals may add to more or less than 100% due to rounding.

Figure 24. Total staff compensation by population category—2020

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

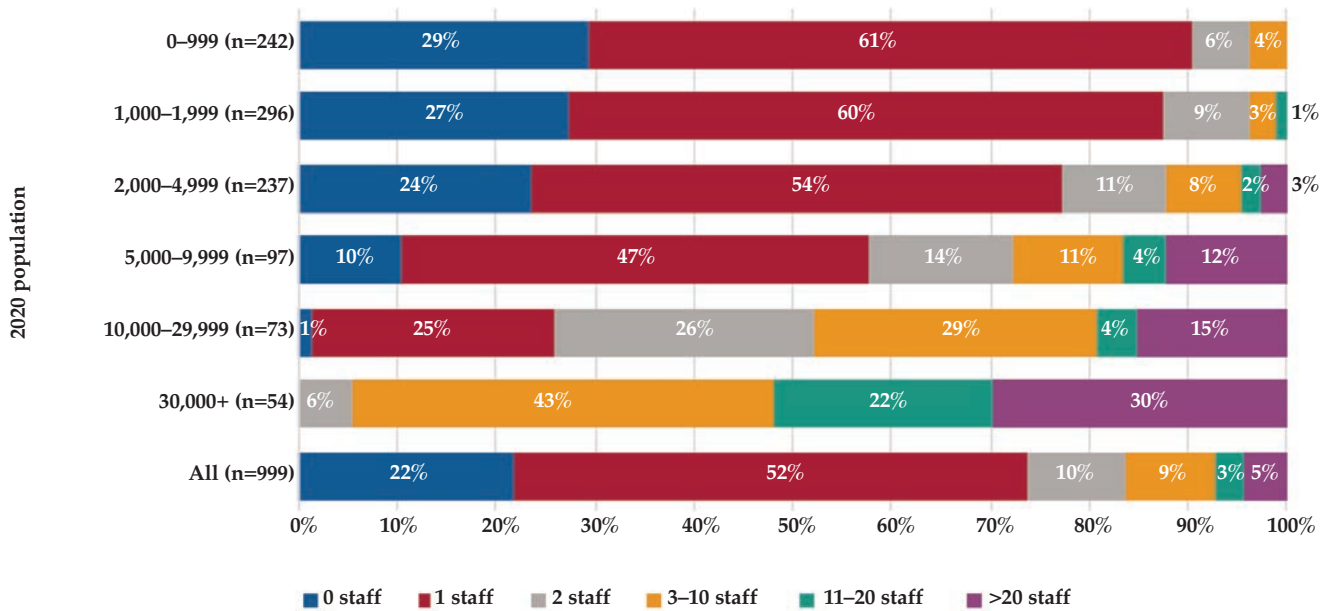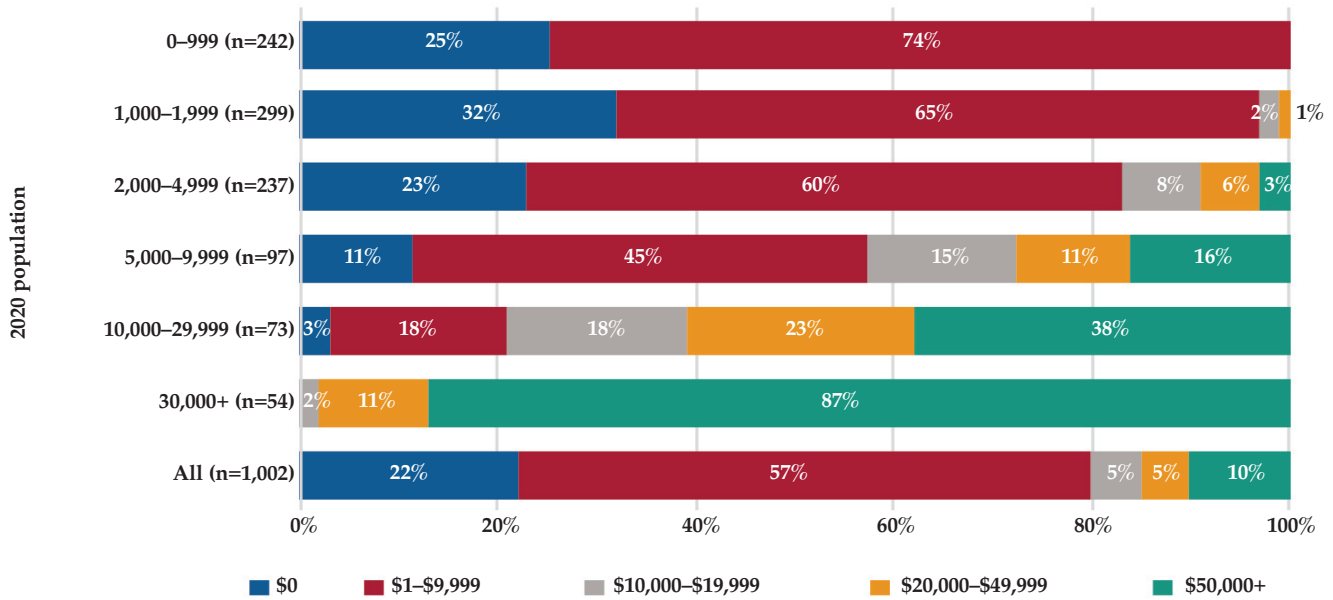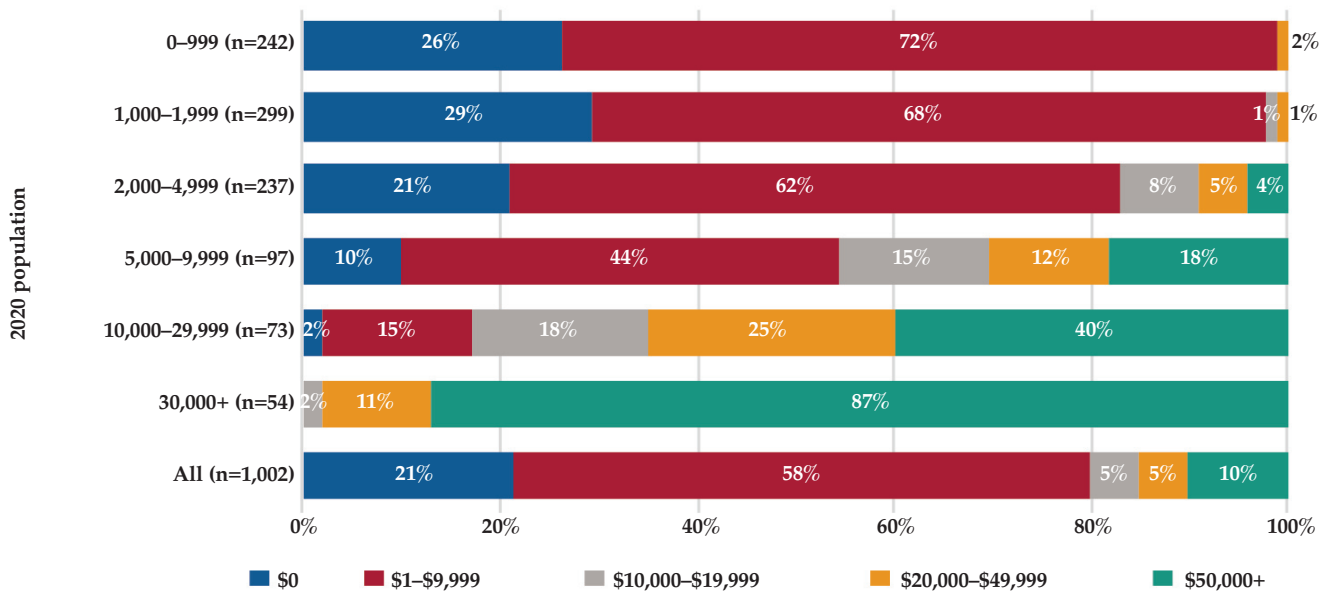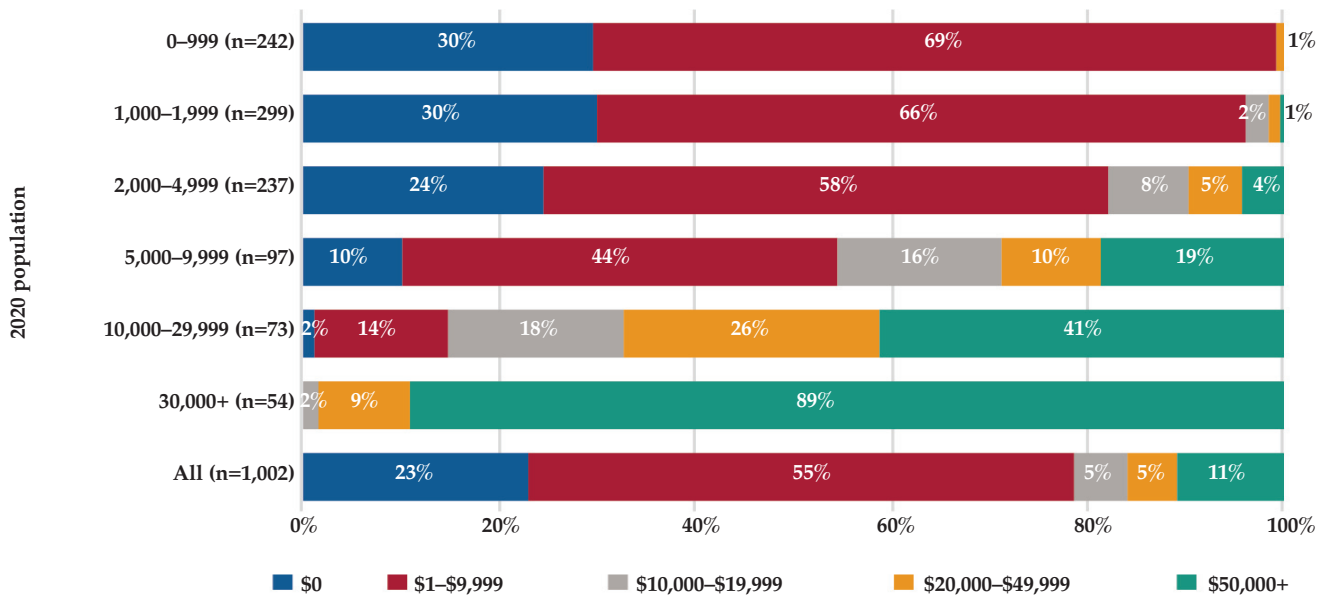**Figure 25. Total staff compensation by population category—2021**

2020 population	$0	$1–$9,999	$10,000–$19,999	$20,000–$49,999	$50,000+
0–999 (n=242)	30%	69%			1%
1,000–1,999 (n=299)	30%	66%	2%		1%
2,000–4,999 (n=237)	24%	58%	8%	5%	4%
5,000–9,999 (n=97)	10%	44%	16%	10%	19%
10,000–29,999 (n=73)	2%	14%	18%	26%	41%
30,000+ (n=54)		2%	9%		89%
All (n=1,002)	23%	55%	5%	5%	11%

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Training—Elected officials and staff

The ITA survey asked trustees specifically about whether trustees, board members, or staff had attended Indiana State Board of Accounts training, Indiana Department of Local Government Finance budget training, and the ITA annual conference in the current term (2019–22). Trustees also were given the opportunity to identify other training events that township officials and staff have attended.
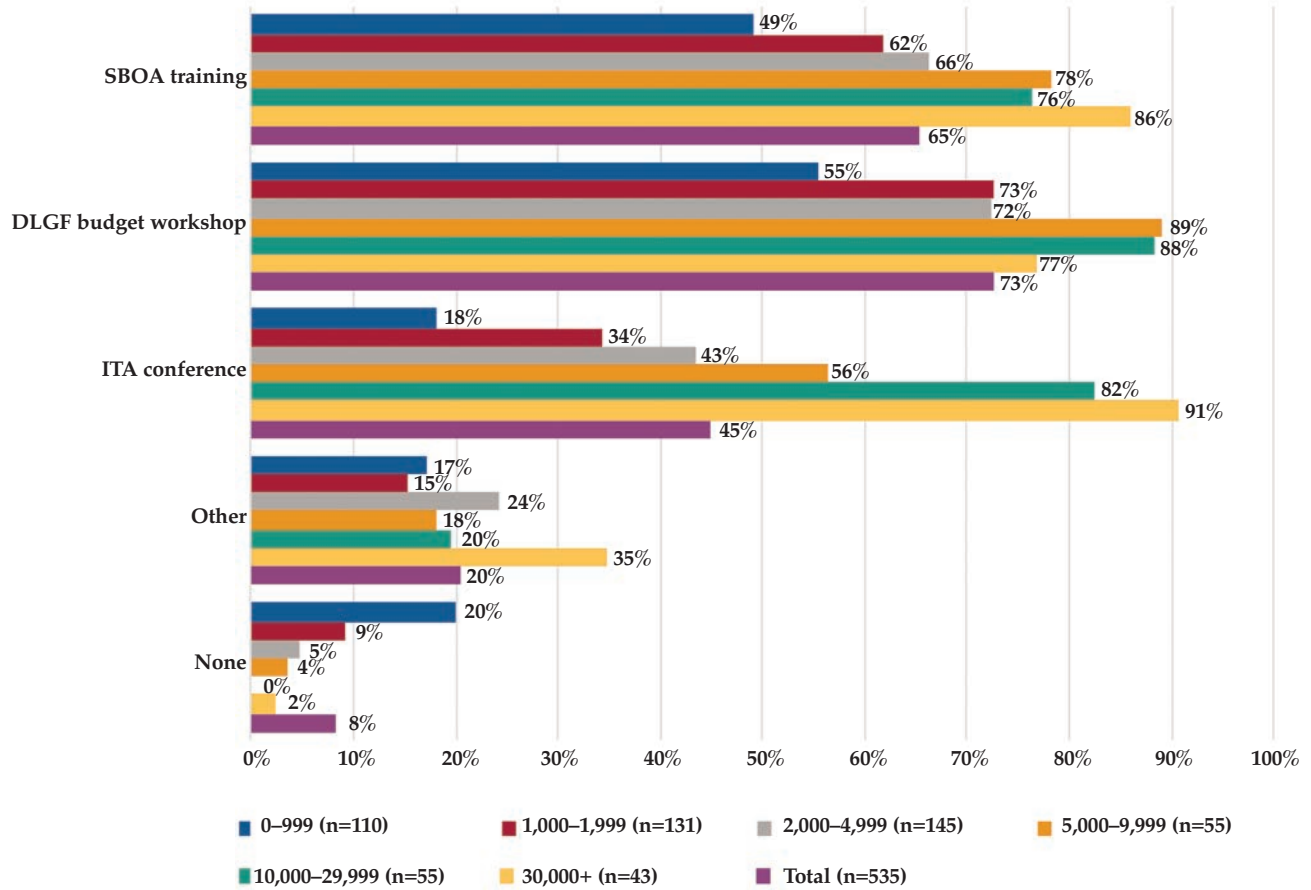
More than 90% of trustees reported accessing some type of training in the current term. Among trustees, 65% reported attending SBOA training and 73% reported attending DLGF training, while only 45% reported attending the ITA annual conference. The proportion of trustees attending these three types of events generally increases with township population (Figure 26). Table 3 shows the other training events listed by two or more trustees. In addition to these, trustees also made single mentions of several events including those addressing cybersecurity, disaster recovery, housing, and homelessness.

The project team believes the proportion reported for the DLGF training may overcount the trustees who attend these plenary events. The conferences that DLFG holds with individual units also are referred to as DLGF budget workshops. As such, some trustees may have been referring to the unit–specific meetings rather than training.

Less than half of trustees reported that board members attended any type of training during the last term. Less than 15% of townships reported that board members attended SBOA training, DLGF training, or the ITA annual conference (Figure 27). The list of other training events identified was much less extensive than for trustees (Table 3).

For staff, the proportion of townships that participate in SBOA training, DLGF training, or the ITA annual conference is greater than for board members and generally increases with township population (Figure 28). The list of other training events also was limited (Table 3).

Figure 26. Trustee training activity in the current term by population category—2019–22

Legend:
- 0–999 (n=110)
- 1,000–1,999 (n=131)
- 2,000–4,999 (n=145)
- 5,000–9,999 (n=55)
- 10,000–29,999 (n=55)
- 30,000+ (n=43)
- Total (n=535)

Sources: ITA survey; U.S. Census Bureau.
Note: The percentage of trustees who reported participating in the DLGF budget workshop may overcount the level of participation in training because the annual meetings between individual townships and DLGF staff also are called DLGF budget workshops.

Table 3. Other training activities in the current term—2019–21

Trustees	Board members	Staff
Online/webinars (22)	Online/webinars (12)	Online/webinars (13)
TOMSweb and other financial software training (14)	In–house/trustee–led (10)	TOMSweb (9)
Local meetings/trainings (9)	Internal controls training (6)	In–house/trustee–led (5)
ITA Newly Elected Official Training (4)	Local meetings/trainings (3)	Local meetings/trainings (3)
Purdue offerings (3)	ITA Newly Elected Officials Training (2)	Internal controls training (2)
Mental Health First Aid Training (2)	Nepotism training (2)	
Finance/accounting training (2)		
Peers (2)		
State websites (2)		
Informational emails (2)		

Source: ITA survey.
Note: Only training events list by two or more trustees are included.

Figure 27. Board member training activity in the current term by population category—2019–22

Chart data:

SBOA training
- 0–999: 6%
- 1,000–1,999: 13%
- 2,000–4,999: 13%
- 5,000–9,999: 27%
- 10,000–29,999: 12%
- 30,000+: 26%
- Total: 14%

DLGF budget workshop
- 0–999: 5%
- 1,000–1,999: 13%
- 2,000–4,999: 10%
- 5,000–9,999: 15%
- 10,000–29,999: 6%
- 30,000+: 21%
- Total: 11%

ITA conference
- 0–999: 1%
- 1,000–1,999: 2%
- 2,000–4,999: 8%
- 5,000–9,999: 18%
- 10,000–29,999: 20%
- 30,000+: 42%
- Total: 10%

Other
- 0–999: 13%
- 1,000–1,999: 13%
- 2,000–4,999: 16%
- 5,000–9,999: 15%
- 10,000–29,999: 10%
- 30,000+: 5%
- Total: 14%

None
- 0–999: 76%
- 1,000–1,999: 65%
- 2,000–4,999: 63%
- 5,000–9,999: 53%
- 10,000–29,999: 67%
- 30,000+: 44%
- Total: 64%

Legend:
- 0–999 (n=110)
- 1,000–1,999 (n=131)
- 2,000–4,999 (n=145)
- 5,000–9,999 (n=55)
- 10,000–29,999 (n=51)
- 30,000+ (n=43)
- Total (n=533)

Sources: ITA survey; U.S. Census.
Note: The percentage of townships reporting that board members participated in the DLGF budget workshop may overcount the level of participation in training because the annual meetings between individual townships and DLGF staff also are called DLGF budget workshops.
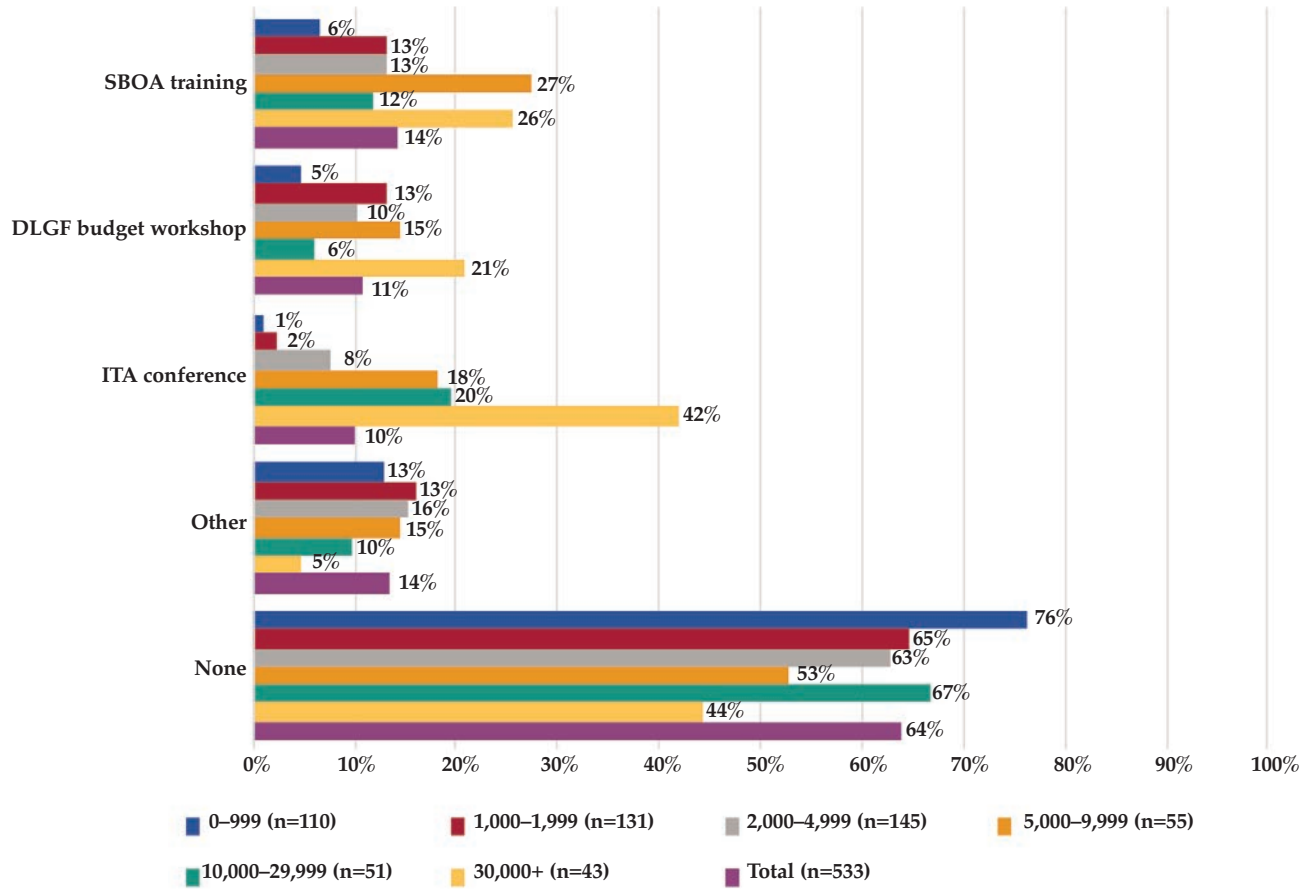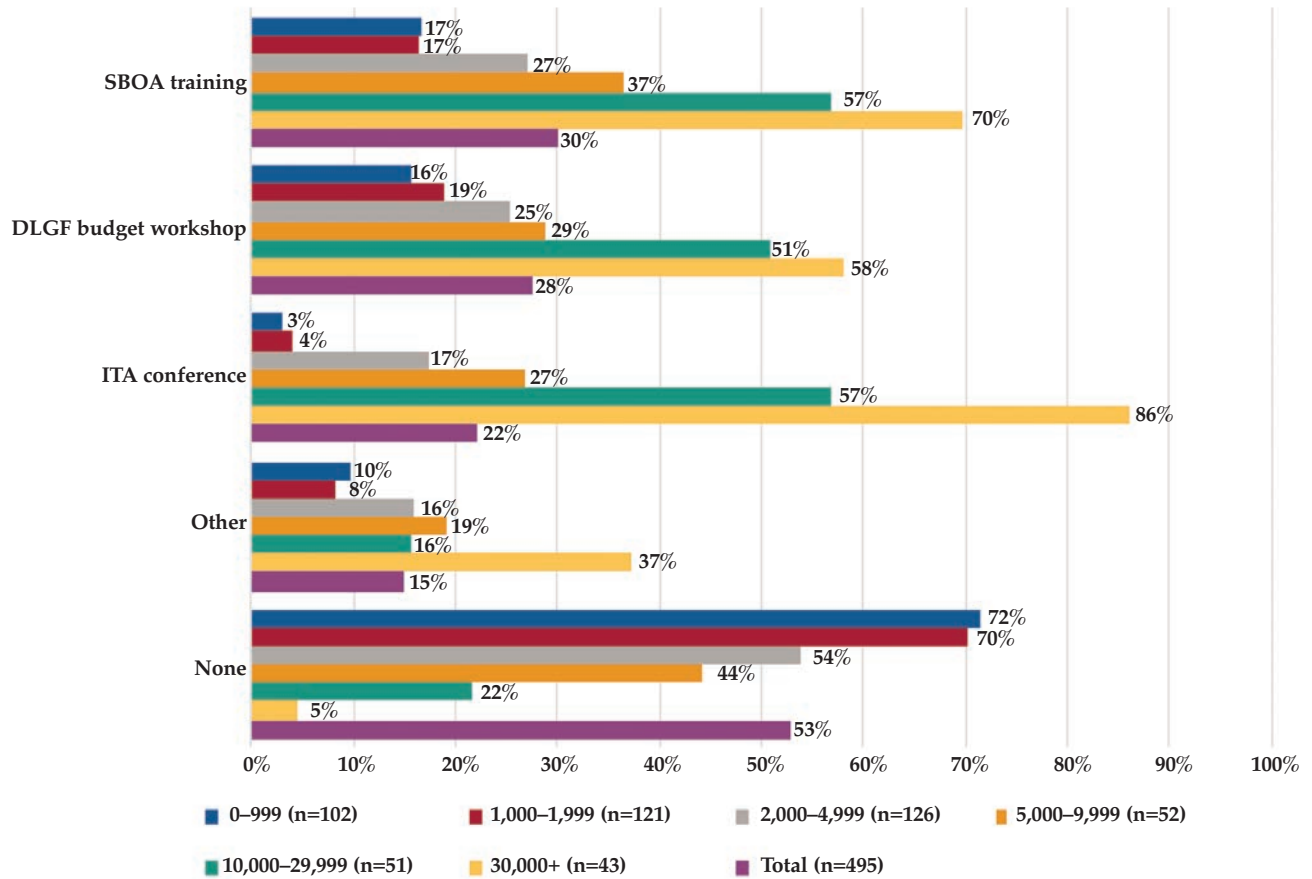
Figure 28. Staff training activity in the current term by population category—2019–22

SBOA training
- 0–999: 17%
- 1,000–1,999: 17%
- 2,000–4,999: 27%
- 5,000–9,999: 37%
- 10,000–29,999: 57%
- 30,000+: 70%
- Total: 30%

DLGF budget workshop
- 0–999: 16%
- 1,000–1,999: 19%
- 2,000–4,999: 25%
- 5,000–9,999: 29%
- 10,000–29,999: 51%
- 30,000+: 58%
- Total: 28%

ITA conference
- 0–999: 3%
- 1,000–1,999: 4%
- 2,000–4,999: 17%
- 5,000–9,999: 27%
- 10,000–29,999: 57%
- 30,000+: 86%
- Total: 22%

Other
- 0–999: 10%
- 1,000–1,999: 8%
- 2,000–4,999: 16%
- 5,000–9,999: 19%
- 10,000–29,999: 16%
- 30,000+: 37%
- Total: 15%

None
- 0–999: 72%
- 1,000–1,999: 70%
- 2,000–4,999: 54%
- 5,000–9,999: 44%
- 10,000–29,999: 22%
- 30,000+: 5%
- Total: 53%

Legend:
- 0–999 (n=102)
- 1,000–1,999 (n=121)
- 2,000–4,999 (n=126)
- 5,000–9,999 (n=52)
- 10,000–29,999 (n=51)
- 30,000+ (n=43)
- Total (n=495)
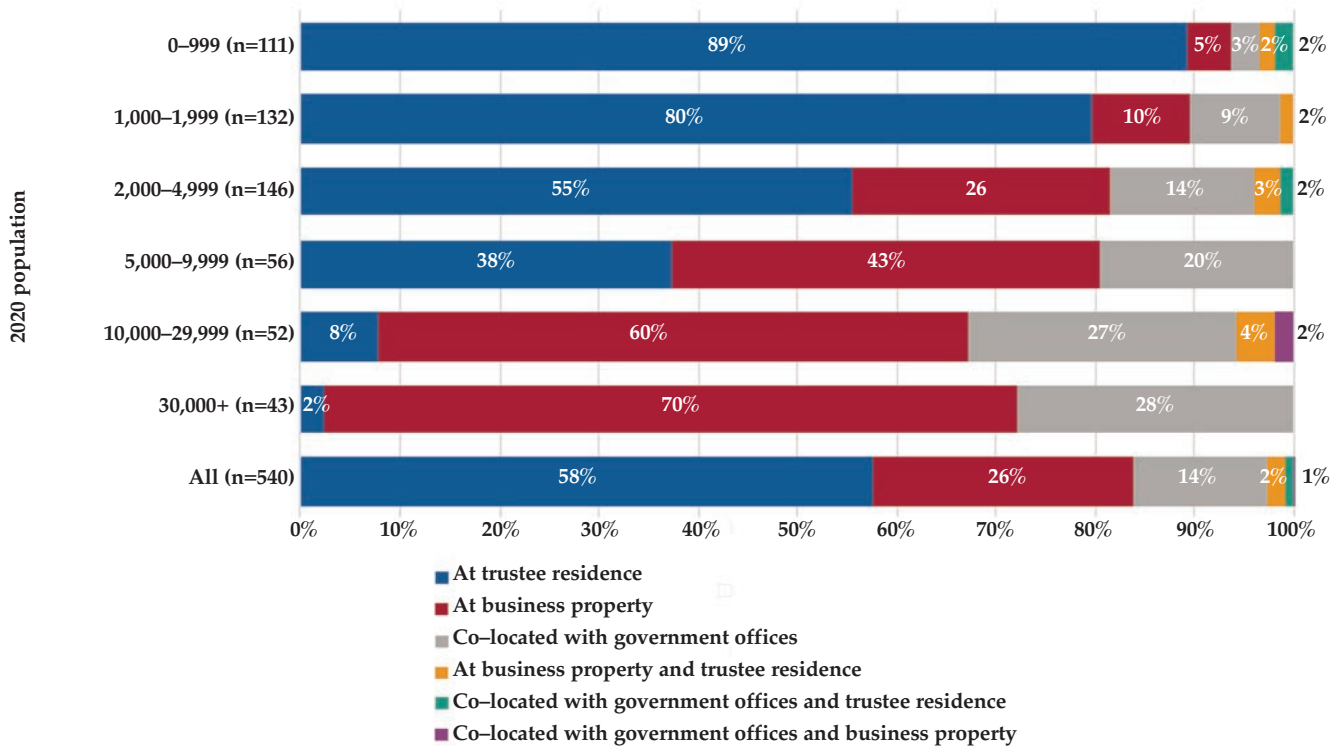
Sources: ITA survey; U.S. Census Bureau.
Notes:
1. The percentage of townships reporting staff as participating in the DLGF budget workshop may overcount the level of participation in training because the annual meetings between individual townships and DLGF staff also are called DLGF budget workshops.
2. Trustees who indicated their townships have no staff were excluded from the analysis. However, there may be additional townships that were included in the analysis that do not have any staff and did not make such a notation.

Other operations

Place of business

Figure 29 shows the location at which townships do business. Almost 60% of townships indicated they do business solely at the trustee's residence. The proportion who selected this option decreases as township population increases. Trustees for townships with larger populations were more like to indicate being located at a business property or co–located with other government offices. Fifteen townships selected two location options. In cases when the trustee selected trustee residence and another option, it is likely that township business occurs away from the trustee's residence during normal weekday business hours and at the trustee's residence during off hours.

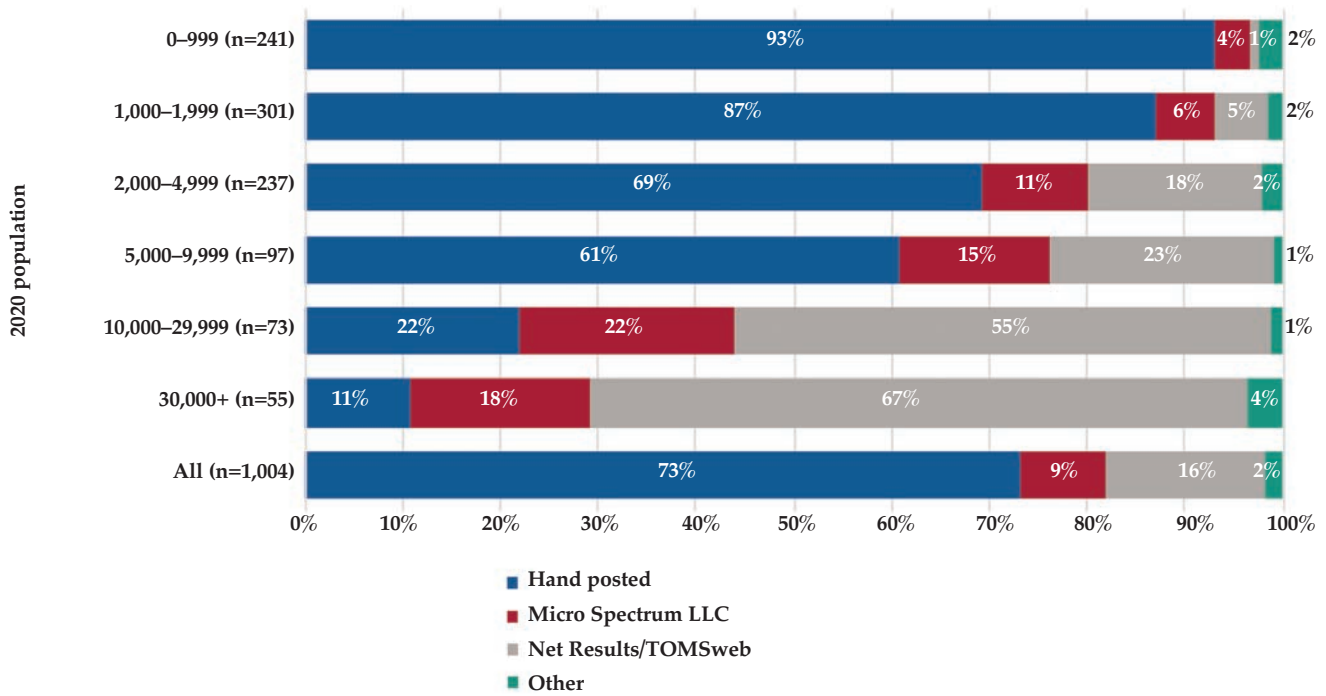**Figure 29. Township place of business by population category—2022**

Sources: ITA survey; U.S. Census Bureau.

Financial accounting and software

In 2021, most townships reported using the hand–posting method to record their financial information. Among the available software options, townships use Micro Spectrum LLC or Net Results/TOMSweb most often (Figure 30). Among the other methods, more than half of townships selected Excel or QuickBooks. Townships also reported GFC, LLC, AVC, Computrain, and Quicken. Hand posting is used most often in small townships, and the use of software rises as township population rises.

**Figure 30. Financial software use by population category—2021**

2020 population	Hand posted	Micro Spectrum LLC	Net Results/TOMSweb	Other
0–999 (n=241)	93%	4%	1%	2%
1,000–1,999 (n=301)	87%	6%	5%	2%
2,000–4,999 (n=237)	69%	11%	18%	2%
5,000–9,999 (n=97)	61%	15%	23%	1%
10,000–29,999 (n=73)	22%	22%	55%	1%
30,000+ (n=55)	11%	18%	67%	4%
All (n=1,004)	73%	9%	16%	2%

■ Hand posted
■ Micro Spectrum LLC
■ Net Results/TOMSweb
■ Other

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Financial reporting

Townships are required to complete several types of financial reporting. The project team analyzed reporting compliance for five selected annual reports required by the Indiana State Board of Accounts: (1) Annual Financial Reports (AFR), including Form TA–7; (2) Form 100R submissions; (3) annual funds ledger; (4) year–end investment statements; and (5) the current–year salary ordinance and amendments. In addition, the project team also analyzed compliance in completing the monthly reporting to SBOA of (1) monthly fund ledgers and (2) bank reconcilements, bank statements, and lists of outstanding checks.

Figures 31 and 32 show the filing compliance for the Annual Financial Reports and the 100R forms from 2015 to 2021. Townships file AFRs on time at least 90% of the time. Between 6% and 10% of townships file their AFR after the deadline and a few townships fail to file for each year. The percentages are similar for the Form 100R filing.

Figure 31. AFR filing compliance
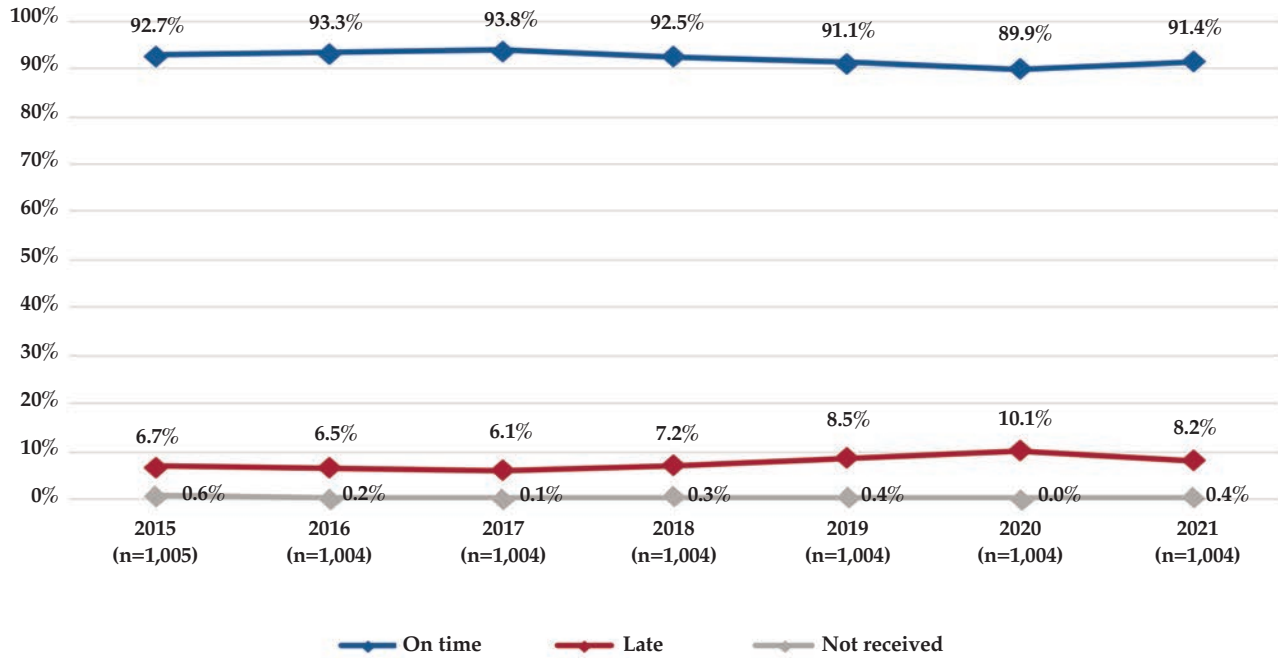
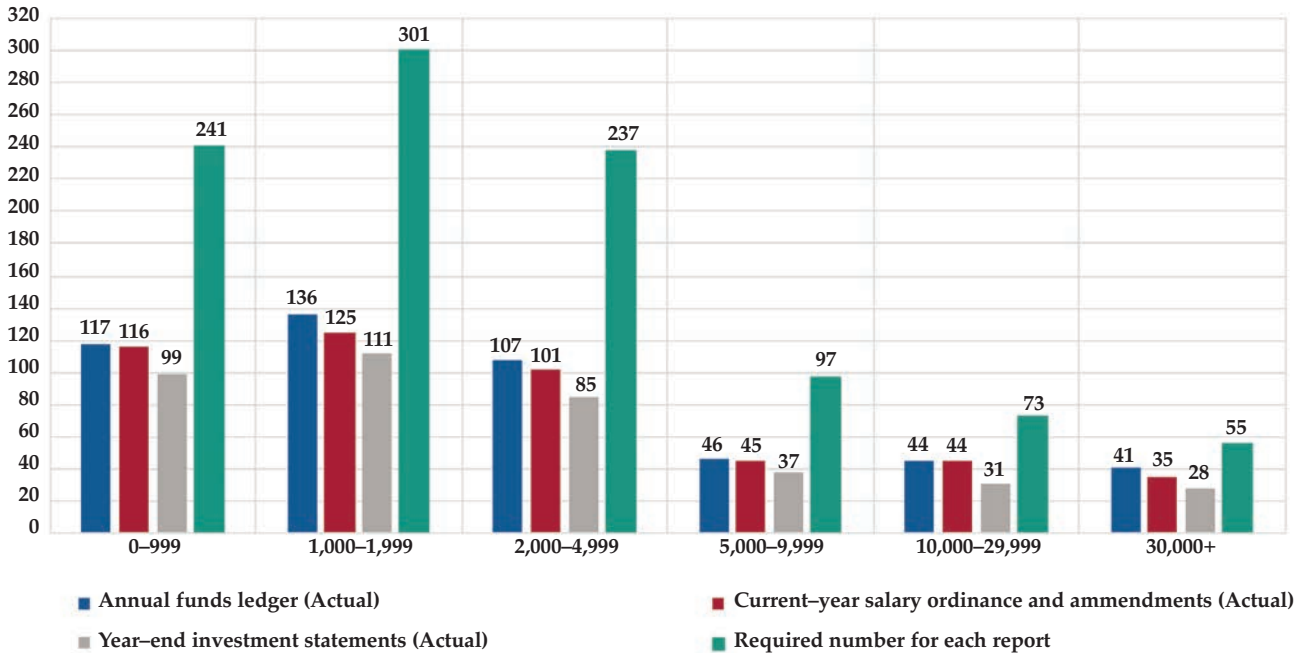Source: Indiana State Board of Accounts.

Figure 32. Form 100R filing compliance
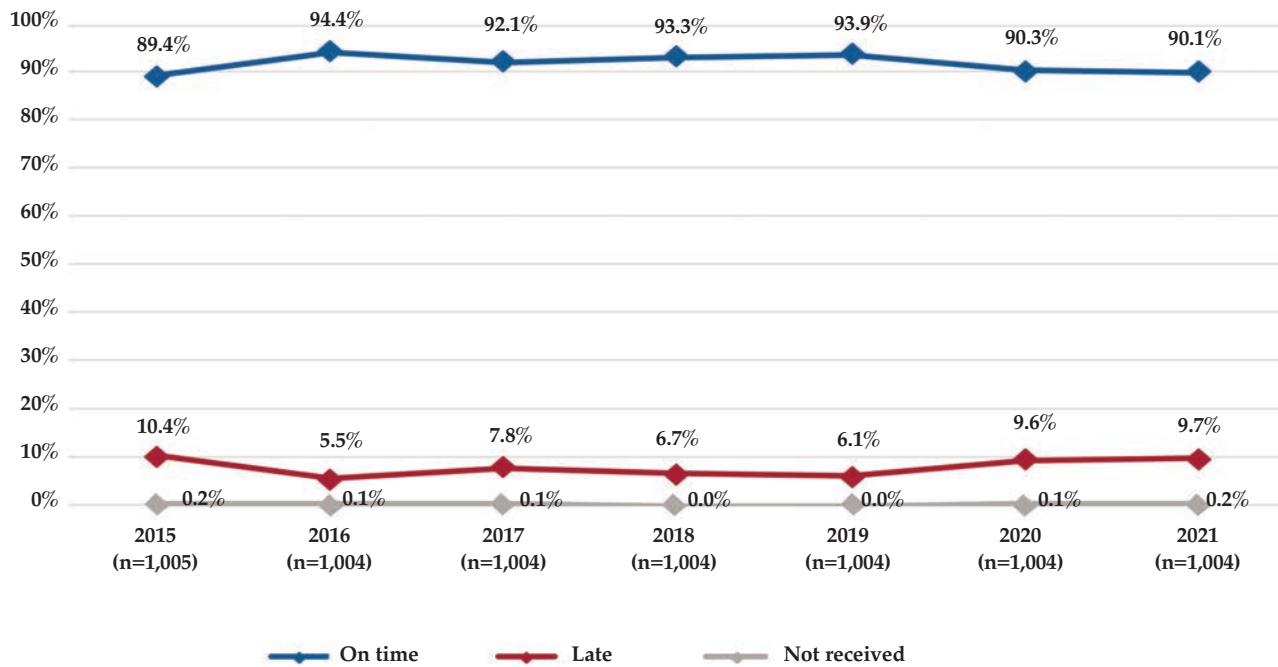
Source: Indiana State Board of Accounts.

Compliance for the three additional annual reports in 2021—annual funds ledger, year–end investment statements, and the current–year salary ordinance and amendments—are shown in Figure 33 and Table 4. For townships with populations larger than 1,000, filing compliance increases with population. Townships with less than 1,000 population have a 46% overall compliance rate for these reports, better than townships in the next largest population categories. Figures 34 and 35 show filing compliance for two monthly reports: (1) monthly funds ledgers and (2) bank reconcilements, bank statements, and lists of outstanding checks. The pattern of compliance by population category for these monthly reports does not increase as consistently with population as the annual reports.

Figure 33. Actual vs. required number of annual reports by population category—2021
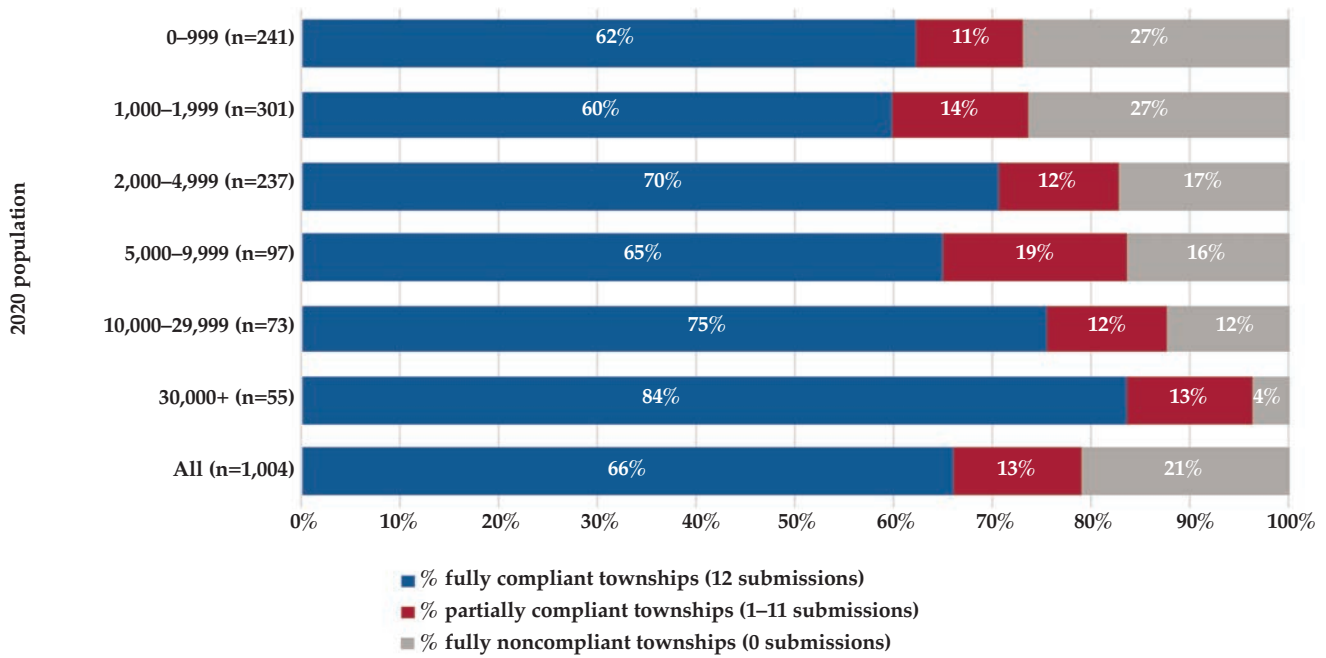

Sources: Indiana State Board of Accounts, U.S. Census Bureau.
Note: At full compliance, all bars would be as tall as the green bar.

Table 4. Compliance on additional selected annual report filing by population category—2021

| Population	Annual funds ledger	Current year salary ordinance and amendments	Year–end investment statements	All
0–999	48%	48%	40%	46%
1,000–1,999	45%	42%	37%	41%
2,000–4,999	45%	43%	36%	41%
5,000–9,999	47%	46%	38%	44%
10,000–29,999	60%	60%	42%	54%
30,000+	76%	65%	53%	65%

Sources: Indiana State Board of Accounts, U.S. Census Bureau.

Figure 34. Monthly funds ledger filing compliance by population category—2021

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 35. Monthly bank reconcilement, bank statement, and outstanding check list filing compliance by population category—2021
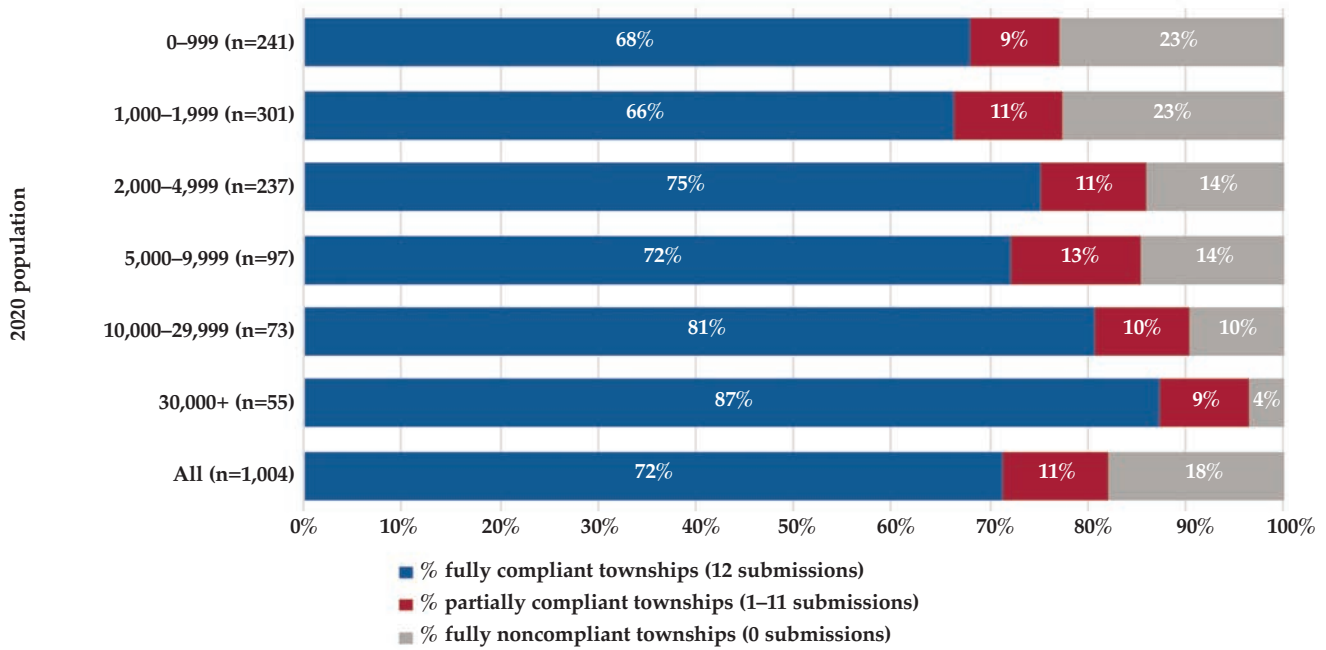

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Budgeting compliance

The Department of Local Government Finance reports the specific reasons for the continuation or rejection of requested budgets or property tax rates by fund. The project team analyzed cases for which the reason for the continuation or rejection reflects a failure to comply with process or reporting requirements. Figure 36 shows the number of years townships had one or more continuations or rejections for budgets and/or property tax rates. More than one–quarter of townships received a budget or property tax rate continuation or rejection for one or more years.

Table 5 shows the reasons recorded for budget continuations and rejections for the 2015–18 term, the 2019–22 term, and overall. Table 6 shows the same, but for reasons related to property tax rate continuations and failures. This data reflects the total number of selected reasons that were recorded. Individual townships may appear multiple times.

Figure 36. Townships with one or more selected budget or rate continuations per year—2015–22
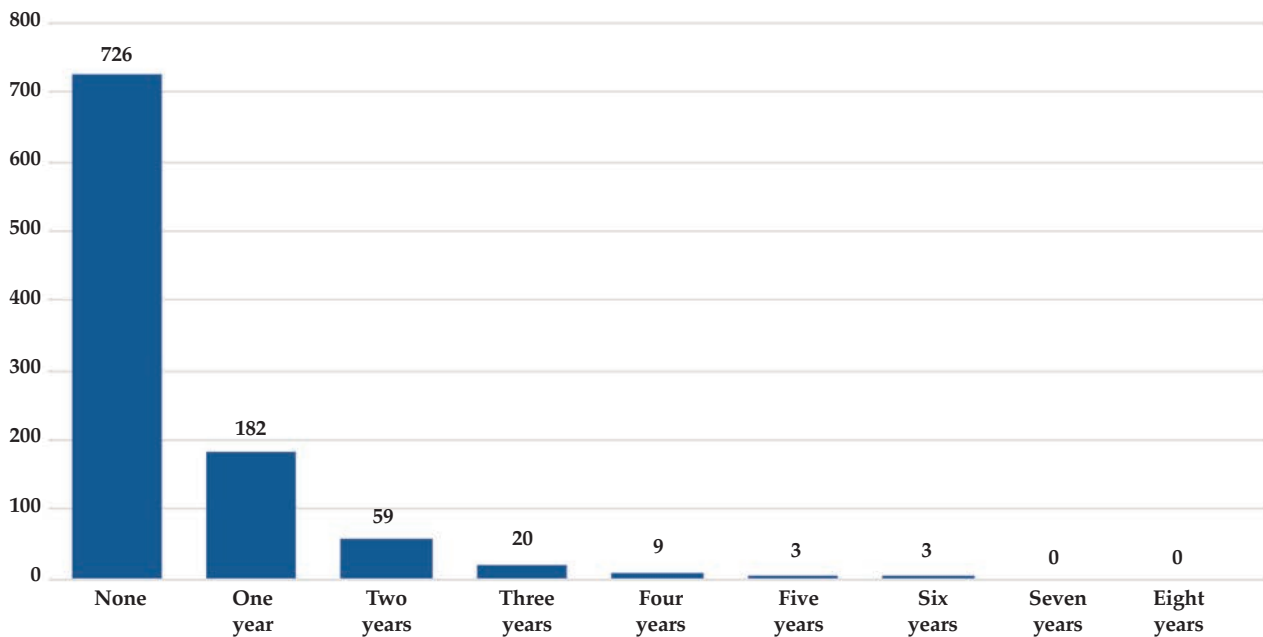
Source: Indiana Department of Local Government Finance.
Note: The project team analyzed only cases for which the reason for the continuation or rejection reflected a failure to comply with process or reporting requirements.

Table 5. Summary of selected reasons for budget continuation or rejection—2015–22

Reason	2015–18	2019–22	2015–22
Budget denied due to failure to file appropriate SBOA reports.	96	16	112
Lesser of unit adopted or prior year's budget because budget not properly advertised.	94	114	208
Lesser of unit adopted or prior year's budget because budget not properly appropriated.	199	124	323
Lesser of unit adopted or prior year's budget due to failure to submit budget forms in Gateway.	139	189	328
Lesser of unit adopted or prior year's budget due to Notice to Taxpayers not submitted in Gateway.	47	24	71
Lesser of unit adopted or prior year's budget due to signed Budget Form 4 not submitted in Gateway.	90	66	156
Unit failed to follow volunteer firefighter procedures for budget adoption.	3	14	17
Unit failed to provide verification of 06/30 cash and appropriation balances.	8	23	31
Total	**676**	**570**	**1,246**

Source: Indiana Department of Local Government Finance.
Notes:
1. This data reflects the total number of selected reasons that were recorded. Individual townships may appear multiple times.
2. The project team analyzed only cases for which the reason for the continuation or rejection reflected a failure to comply with process or reporting requirements.

Table 6. Summary of selected reason for property tax rate continuation or rejection—2015–22

Reason	2015–18	2019–22	2015–22
Budget denied due to failure to file appropriate SBOA reports.	0	0	0
Lesser of unit adopted or prior year's levy because of improper adoption.	249	129	378
Lesser of unit adopted or prior year's levy because of improper advertising.	104	82	186
Unit failed to provide verification of 06/30 cash and appropriation balances.	1	1	2
The property tax levy was denied due to failure to submit a timely adopted Capital Improvement Plan or due to verification that is does not apply.	0	52	52
Total	**354**	**264**	**618**

Source: Indiana Department of Local Government Finance.
1. This data reflects the total number of selected reasons that were recorded. Individual townships may appear multiple times.
2. The project team analyzed only cases for which the reason for the continuation or rejection reflected a failure to comply with process or reporting requirements.
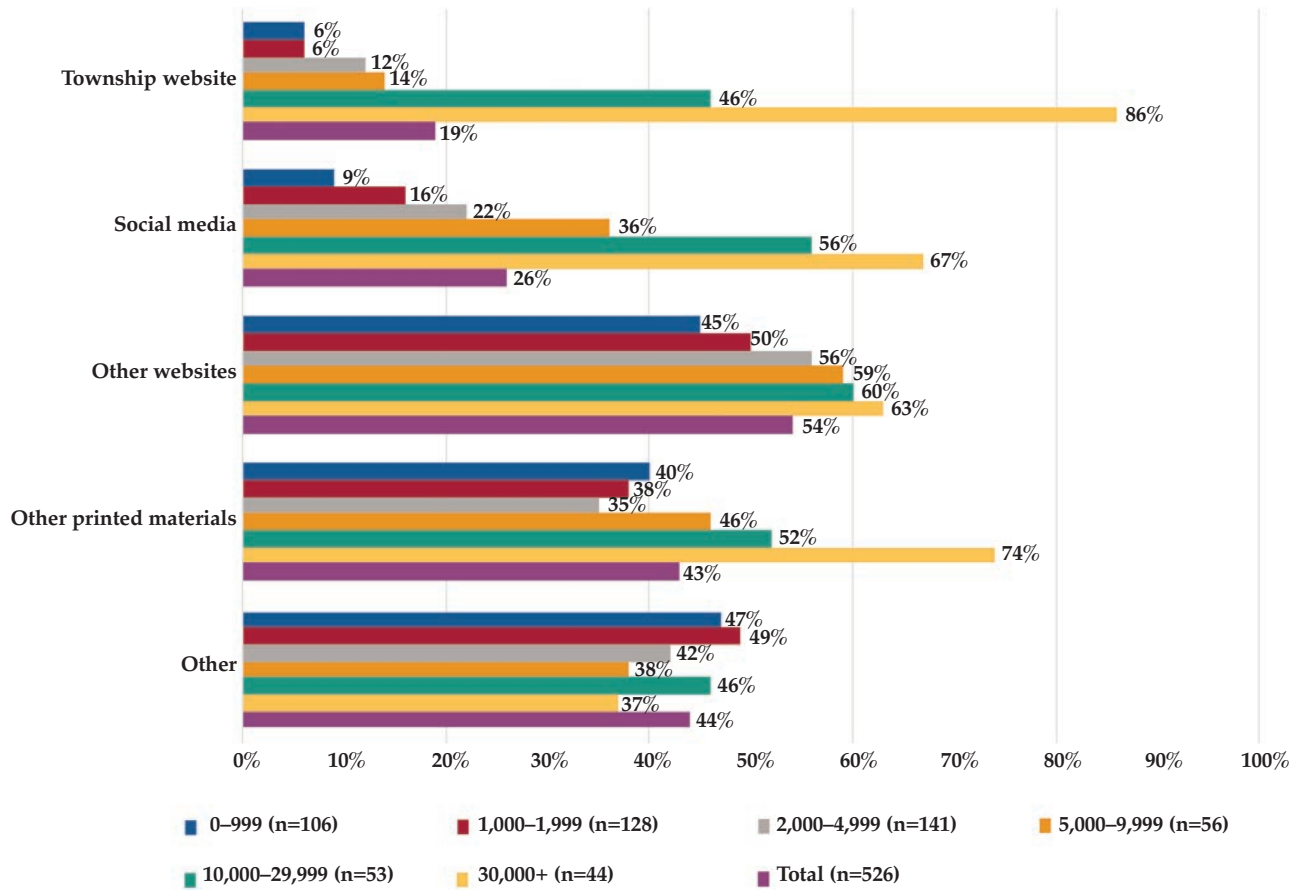
Communication methods

Trustees were asked about methods used to communicate township location and the availability of services. They provided a variety of responses. Among the preselected question options, the use of a township website and social media increases as township population increases. More townships reported using social media than township websites, except for townships with populations larger than 30,000. Those townships use their websites more often than social media. More townships reported using external websites—such as county government websites—than township websites except for the largest townships. More than 40% of townships reported using other types of printed materials such as brochures and newsletters (Figure 37). Trustees listed several other methods:

- 211/411[2]
- Phone book
- Word of mouth
- Signs (standard and electronic)
- Information posted on door/front of building
- Referral from
  - County and city government
  - Churches and nonprofits
  - Utilities
  - Landlord/rental management companies
- Local media (newspaper—printed and online, radio)
- Local meetings
- Libraries and fire stations
- Long–time, well–known location
- Food pantries and farmers markets

[2]The Indiana Township Association has worked closely with Indiana211 to improve access to township services since 2019. In 2021, statutory language was amended to require the submission of 211 directory information as part of the Annual Financial Report for townships (IC 12–20–5.5–3). This contact information for townships is then compiled from the Gateway and provided to 211. As a result of this requirement, more citizens have been able to access their trustees and township services.

Figure 37. Methods of communication by population category—2022

Township website
- 6%
- 6%
- 12%
- 14%
- 46%
- 86%
- 19%

Social media
- 9%
- 16%
- 22%
- 36%
- 56%
- 67%
- 26%

Other websites
- 45%
- 50%
- 56%
- 59%
- 60%
- 63%
- 54%

Other printed materials
- 40%
- 38%
- 35%
- 46%
- 52%
- 74%
- 43%

Other
- 47%
- 49%
- 42%
- 38%
- 46%
- 37%
- 44%

■ 0–999 (n=106) ■ 1,000–1,999 (n=128) ■ 2,000–4,999 (n=141) ■ 5,000–9,999 (n=56)
■ 10,000–29,999 (n=53) ■ 30,000+ (n=44) ■ Total (n=526)

Sources: ITA survey; U.S. Census Bureau.

Services

IC 36–6–4–3 establishes a number of duties for township trustees: township assistance; fire protection; providing and maintaining pioneer, abandoned, and certain active cemeteries; addressing fence line disputes; destroying noxious weeds; and providing township parks and community centers. IC 33–42–9–7 establishes that township trustees may provide notarization services. In addition, IC 36–1–3 Home Rule allows townships to provide additional services.

Data regarding these services is presented below. The project team utilized a number of data sources, including the ITA survey of trustees conducted in 2022. The services provided by townships vary in number and intensity. While the project team provides data about the types of services provided by townships, it is difficult in some cases to establish the level of service provided.

Township assistance

One of the principal services provided by townships is township assistance—previously known as poor relief. Township assistance provides emergency assistance to families and households experiencing short–term or long–term poverty. This may include assistance with housing, utilities, child care, food, workforce development, and funeral and burial costs. These services may be provided using township funds or by connecting residents to services available in the community.

Trustees report township assistance activities via Form TA–7 in the Annual Financial Report. Figure 38 shows the aggregated amount of value of townships and nontownship resources that was reported from 2015 to 2021. In 2021, townships provided $49 million in value to residents, including $16 million in township resources and $33 million in nontownship resources.[3] In 2015, 2016, and 2019, the values reported for township resources and nontownship resources were relatively equal (Figures 38 and 39). For the remaining years, townships reported providing more value using nontownship resources. In 2020 and 2021, this may be partly as the result of the federal resources available in response to the COVID–19 pandemic.

Figures 40 and 41 show the relative aggregate value reported by type of assistance: utilities; housing; homeless shelters; food; health care; funeral, burials, and cremations; and nontraditional services. Townships reported providing the most and roughly even value using township resources for utilities and housing assistance. Using nontownship resources, the housing, food, and nontraditional assistance provided was reported as having the most value.

[3]Form TA–7 data likely undercounts the value of townships assistance services provided by townships, particularly for those provided with nontownship resources. Currently, there is no standardized methodology for estimating the value of nontownship resources. The tracking software programs that some townships utilize do not have mechanisms for recording the full range of potential activities, forcing townships to keep track of these activities separately. It also is likely that value of informal contacts—those which do not involve submitting an application for township assistance—are undercounted. In some cases, township officials may not be aware that these contacts should be counted.

Figure 38. Value of township assistance services reported by township and nontownship resources—2015–21
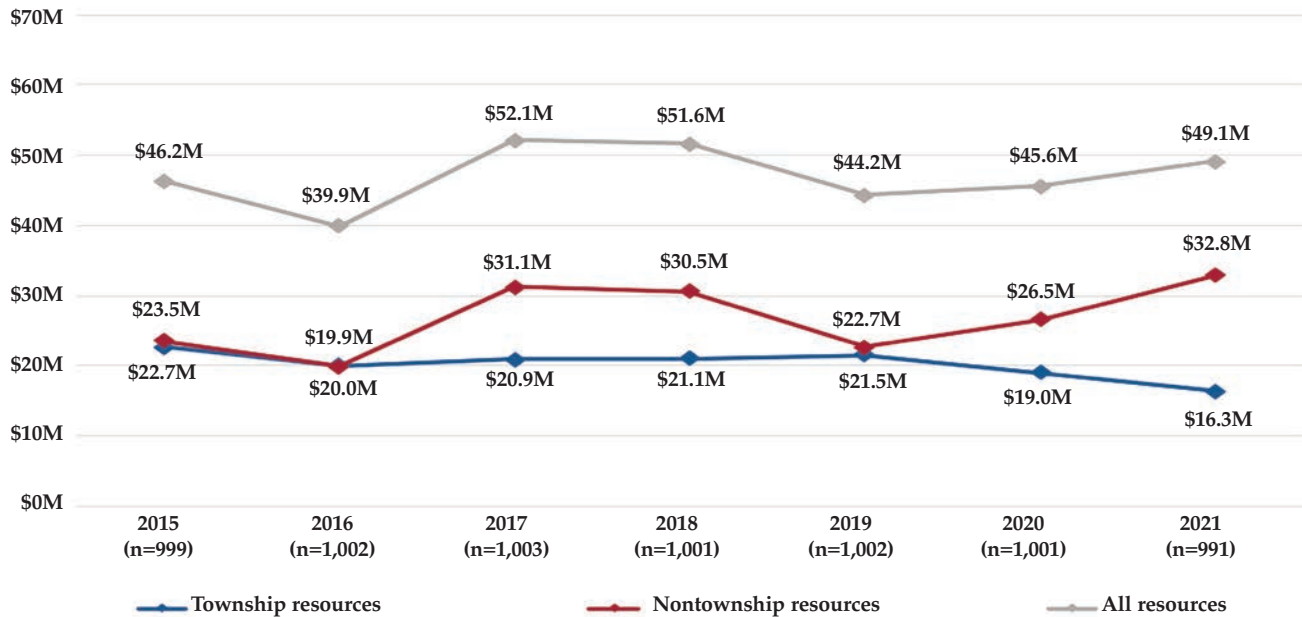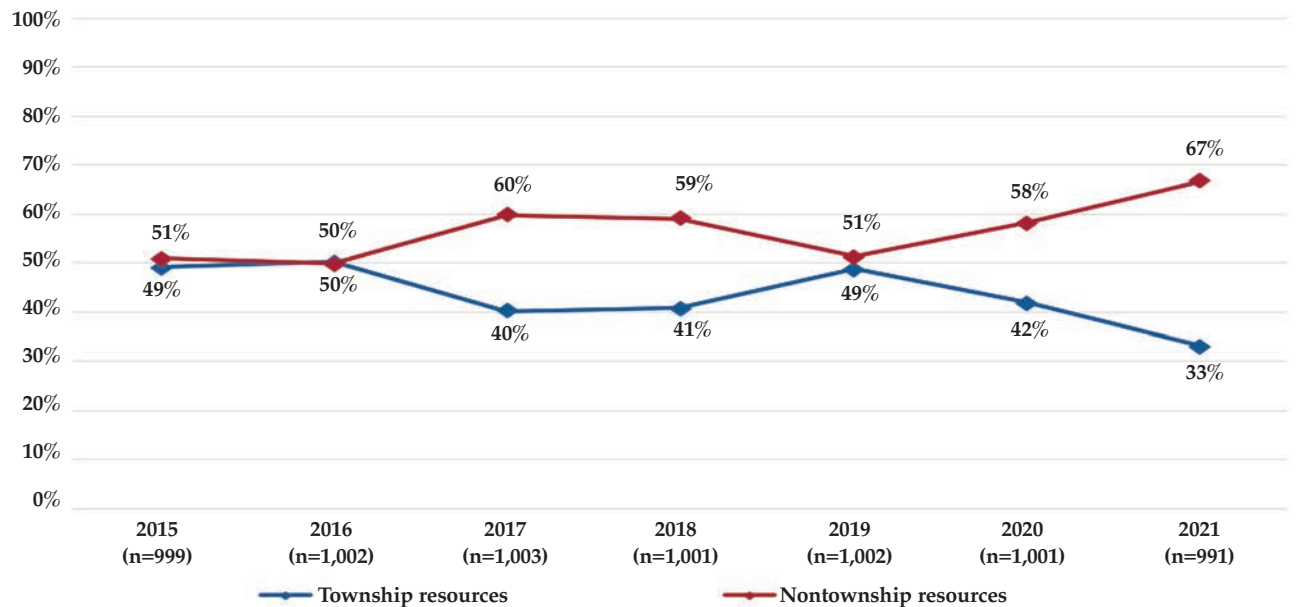

Source: Indiana State Board of Accounts.
Notes:
1. For townships resources, the sum of values reported for Question 3 on Form TA–7 was used to calculate statewide value.
2. For nontownship resources, the sum of values reported by type of service on the Form TA–7 (Questions 6, 8, 10, 12, 14, 15, and 23) was used to calculate statewide value.
3. Data was corrected for 98 entries in which a likely reporting error resulted in a negative nontownship value for funeral, burial, and cremation services.

Figure 39. Relative value reported township assistance provided with township and nontownship resource—2015–21
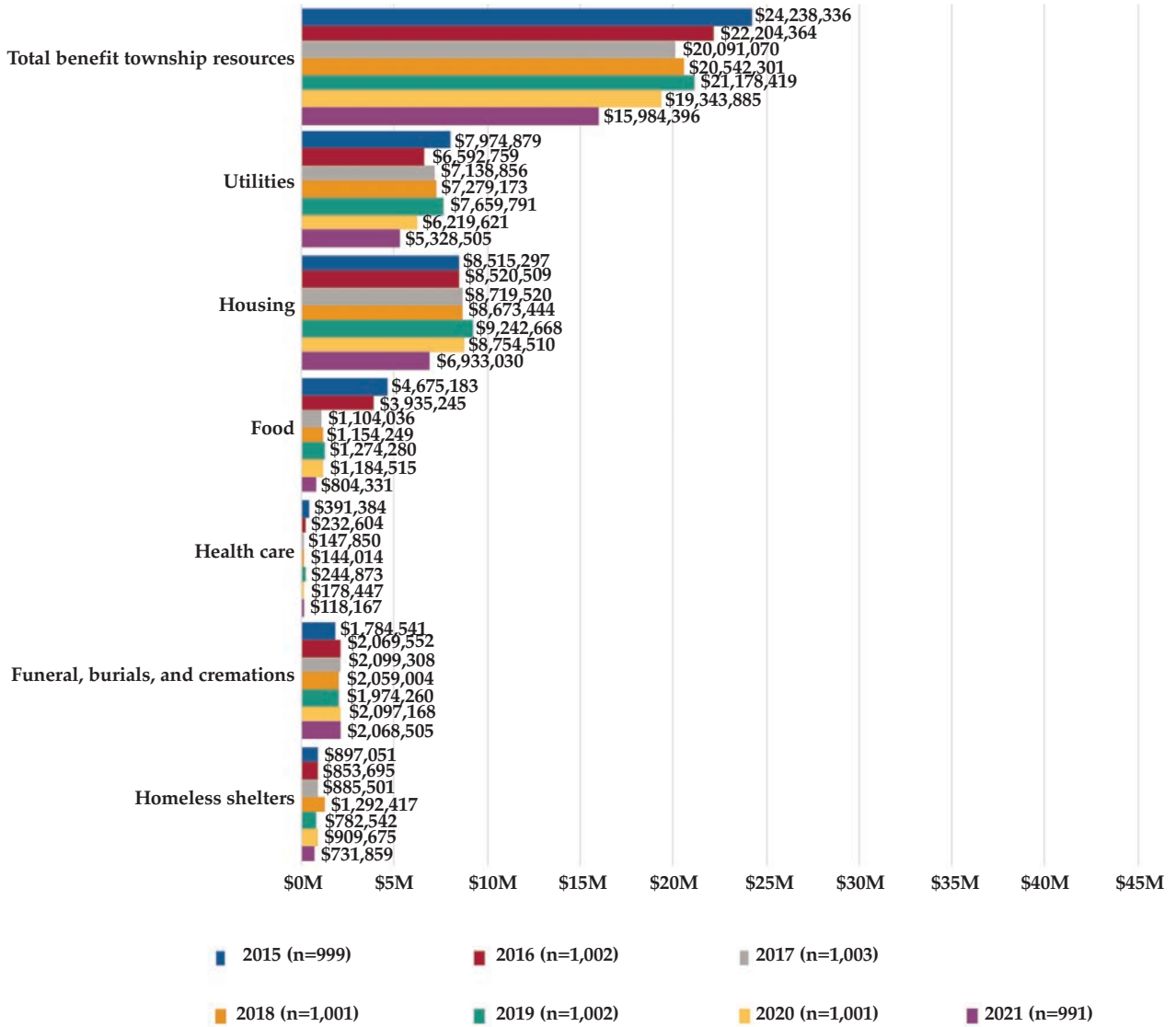

Source: Indiana State Board of Accounts.
Notes:
1. For township resources, the sum of the value reported for Question 3 of Form TA–7 was used to calculate statewide value.
2. For nontownship resources, the sum of the value reported by type of service for Questions 6, 8, 10, 12, 14, 15, and 23 in Form TA–7 used to calculate statewide value rather than Question 4.
3. Data was corrected for 98 entries in which a likely reporting error resulted in a negative nontownship value for funeral, burial, and cremation services.
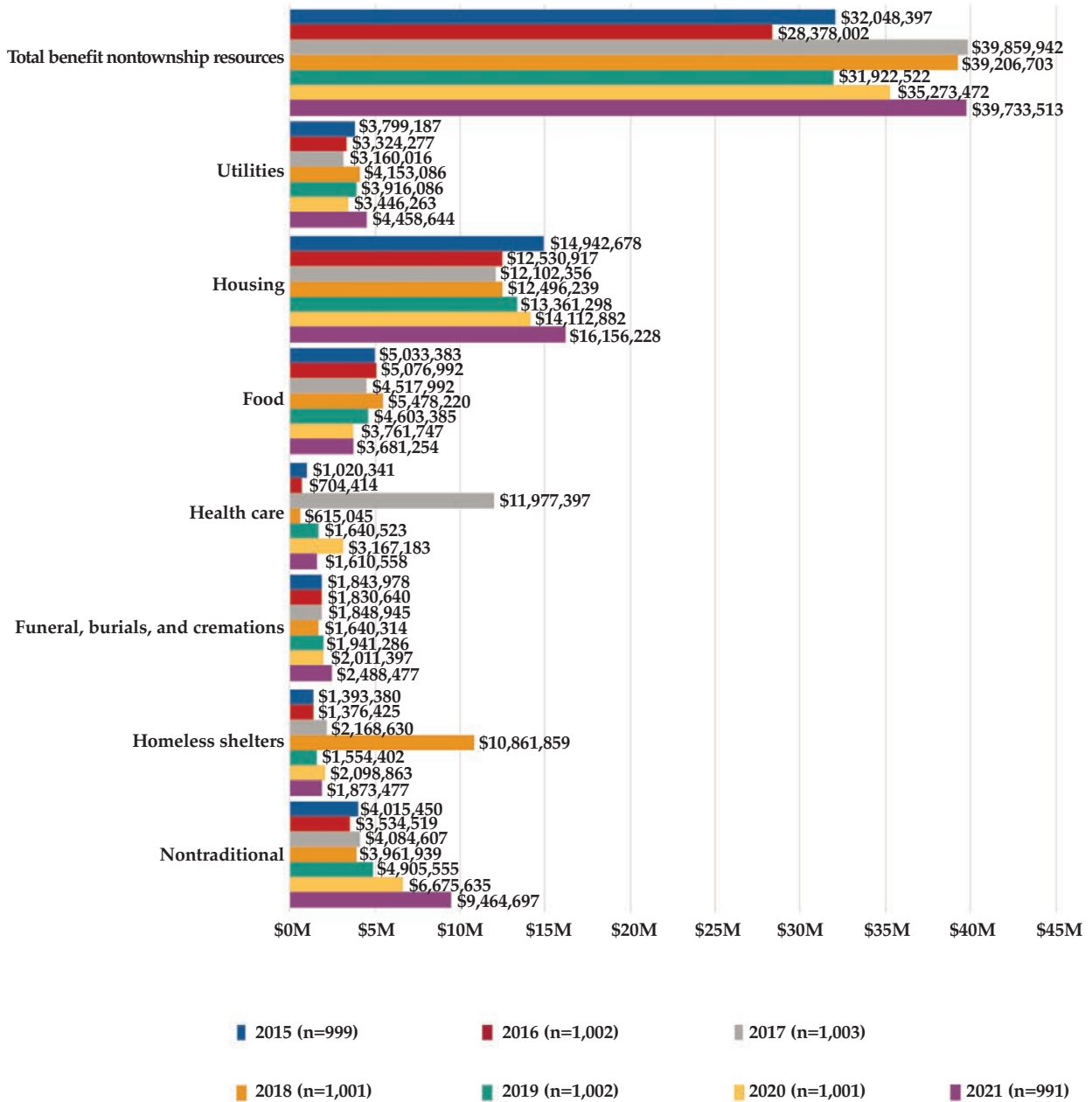
Figure 40. Value of township assistance services provided with township resources by service type—2015–22

Horizontal bar chart. Values by category and year:

Total benefit township resources
- $24,238,336
- $22,204,364
- $20,091,070
- $20,542,301
- $21,178,419
- $19,343,885
- $15,984,396

Utilities
- $7,974,879
- $6,592,759
- $7,138,856
- $7,279,173
- $7,659,791
- $6,219,621
- $5,328,505

Housing
- $8,515,297
- $8,520,509
- $8,719,520
- $8,673,444
- $9,242,668
- $8,754,510
- $6,933,030

Food
- $4,675,183
- $3,935,245
- $1,104,036
- $1,154,249
- $1,274,280
- $1,184,515
- $804,331

Health care
- $391,384
- $232,604
- $147,850
- $144,014
- $244,873
- $178,447
- $118,167

Funeral, burials, and cremations
- $1,784,541
- $2,069,552
- $2,099,308
- $2,059,004
- $1,974,260
- $2,097,168
- $2,068,505

Homeless shelters
- $897,051
- $853,695
- $885,501
- $1,292,417
- $782,542
- $909,675
- $731,859

X-axis: $0M, $5M, $10M, $15M, $20M, $25M, $30M, $35M, $40M, $45M

Legend:
- 2015 (n=999)
- 2016 (n=1,002)
- 2017 (n=1,003)
- 2018 (n=1,001)
- 2019 (n=1,002)
- 2020 (n=1,001)
- 2021 (n=991)

Source: Indiana State Board of Accounts.
Note: Total benefits reported in the graph reflects the sum of individual assistance categories shown. The total may not match the sum of values reported in Question 3 of Form TA–7.

Figure 41. Value of township assistance services provided with nontownship resources by service type—2015–22

Total benefit nontownship resources	$32,048,397 (2015) $28,378,002 (2016) $39,859,942 (2017) $39,206,703 (2018) $31,922,522 (2019) $35,273,472 (2020) $39,733,513 (2021)
Utilities	$3,799,187 $3,324,277 $3,160,016 $4,153,086 $3,916,086 $3,446,263 $4,458,644
Housing	$14,942,678 $12,530,917 $12,102,356 $12,496,239 $13,361,298 $14,112,882 $16,156,228
Food	$5,033,383 $5,076,992 $4,517,992 $5,478,220 $4,603,385 $3,761,747 $3,681,254
Health care	$1,020,341 $704,414 $11,977,397 $615,045 $1,640,523 $3,167,183 $1,610,558
Funeral, burials, and cremations	$1,843,978 $1,830,640 $1,848,945 $1,640,314 $1,941,286 $2,011,397 $2,488,477
Homeless shelters	$1,393,380 $1,376,425 $2,168,630 $10,861,859 $1,554,402 $2,098,863 $1,873,477
Nontraditional	$4,015,450 $3,534,519 $4,084,607 $3,961,939 $4,905,555 $6,675,635 $9,464,697

Legend:
- 2015 (n=999)
- 2016 (n=1,002)
- 2017 (n=1,003)
- 2018 (n=1,001)
- 2019 (n=1,002)
- 2020 (n=1,001)
- 2021 (n=991)

Source: Indiana State Board of Accounts.
Note: Total benefits reported in the graph reflects the sum of the individual assistance categories shown. The total may not match the sum of values reported in Question 4 of Form TA–7.

Traditional types of assistance

Figures 42–56 provide detail about the proportion of townships that reported providing traditional township assistance by type using both township and nontownship resources. The project team has defined the percentage of townships reporting a value greater than zero for each type of assistance as a proxy for the percentage of townships providing that type of assistance. Figure 42 shows the percentage of townships providing the traditional types of assistance by year. More than half of townships provide utilities and housing assistance. One–third or more of townships also provide assistance for food and indigent funerals, burials, and cremations (Figure 42).

The provision of housing and utility assistance was affected by the availability of the COVID–19 Emergency Rental Assistance Program in 2020 and 2021. Federal resources were available to support households experiencing income loss due to the pandemic and its related shutdowns. As shown in Figures 40 and 41, there was a decline in township expenditures for these services and an increase in value provided with nontownship services. Figures 43–46 also show dips in the percentage of townships that reported providing these services, particularly in 2021 and for the smallest townships. This trend is likely to reverse to pre–pandemic patterns as the Emergency Rental Assistance Program ends.

Figures 43–56 show the percentage of townships that provide traditional assistance services by population category and poverty category. For utilities and housing, a large percentage of townships in all population categories provide this type of assistance with percentage increasing with population. There is not as clear a pattern using poverty except that the lowest category—those with 0% to 4.9% of households in poverty—is reported least often as providing these services. For the remainder of the traditional township assistance services, the percentage of townships providing each service increases by population and poverty category. Population, however, seems to affect the percentage of townships providing services more than the level of poverty. For example, for food assistance in 2021, the difference between the highest and the lowest population categories is 83% and 13%. The difference for the highest and the lowest poverty categories is 44% and 24%.

Figure 55 shows the relative value of indigent funeral, burial, and cremation assistance for township and nontownship resources. The project team draws attention here because nontownship resources are provided as discounted pricing for services by private–sector funeral and cremation businesses. Figure 56 shows the aggregated number of funerals, burials, and cremations reported by townships for 2019–21 in the Form TA–7 submissions.
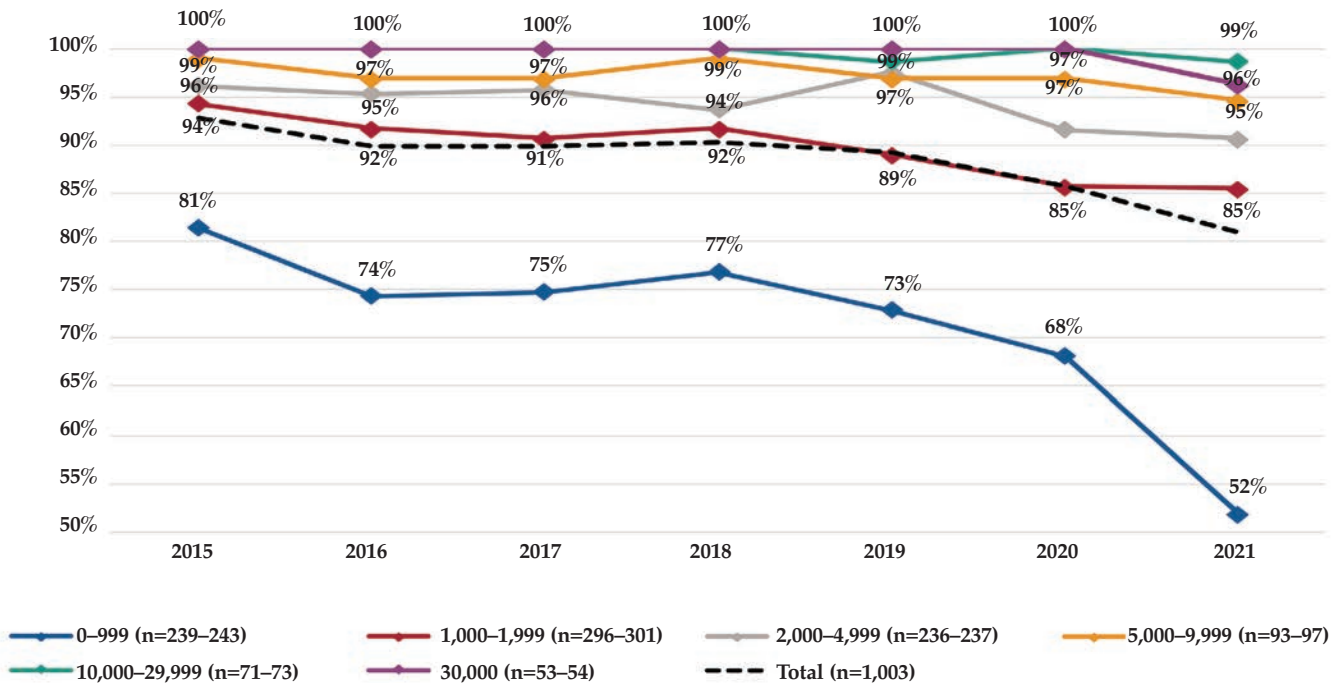
Figure 42. Townships reporting value for township assistance by type—2015–21
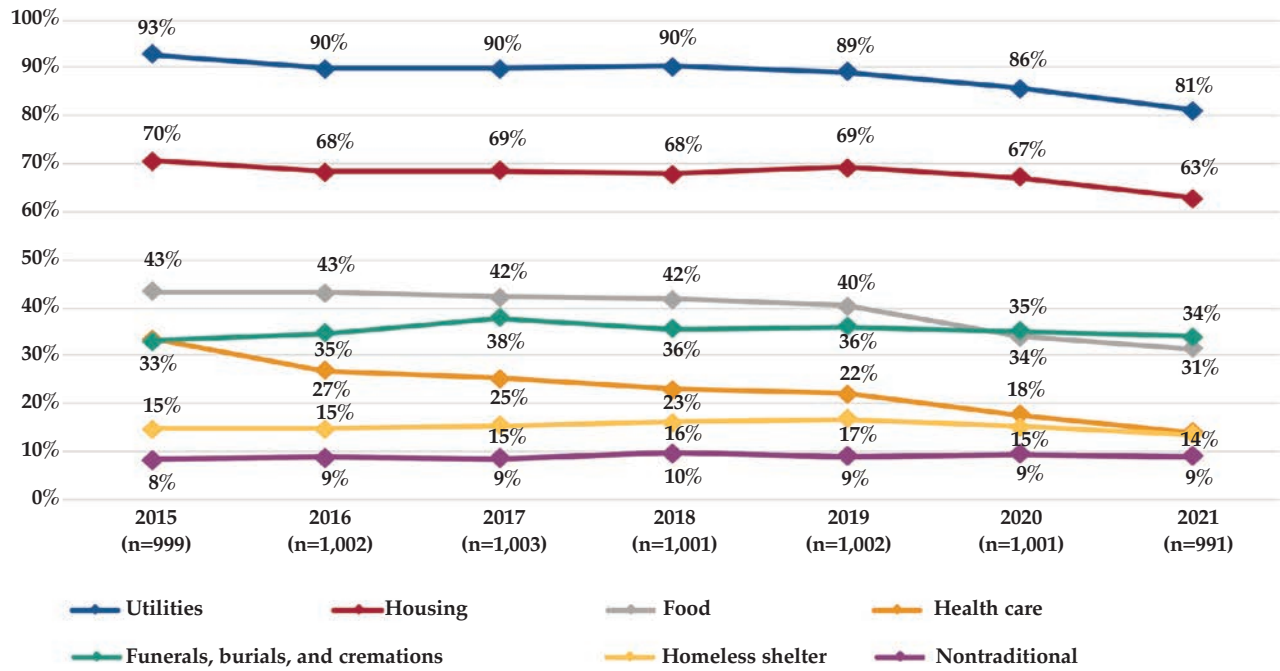
Source: Indiana State Board of Accounts.
Note: The provision of housing and utility assistance was affected by the availability of the COVID–19 Emergency Rental Assistance Program in 2020 and 2021. See the discussion in the text for more information.
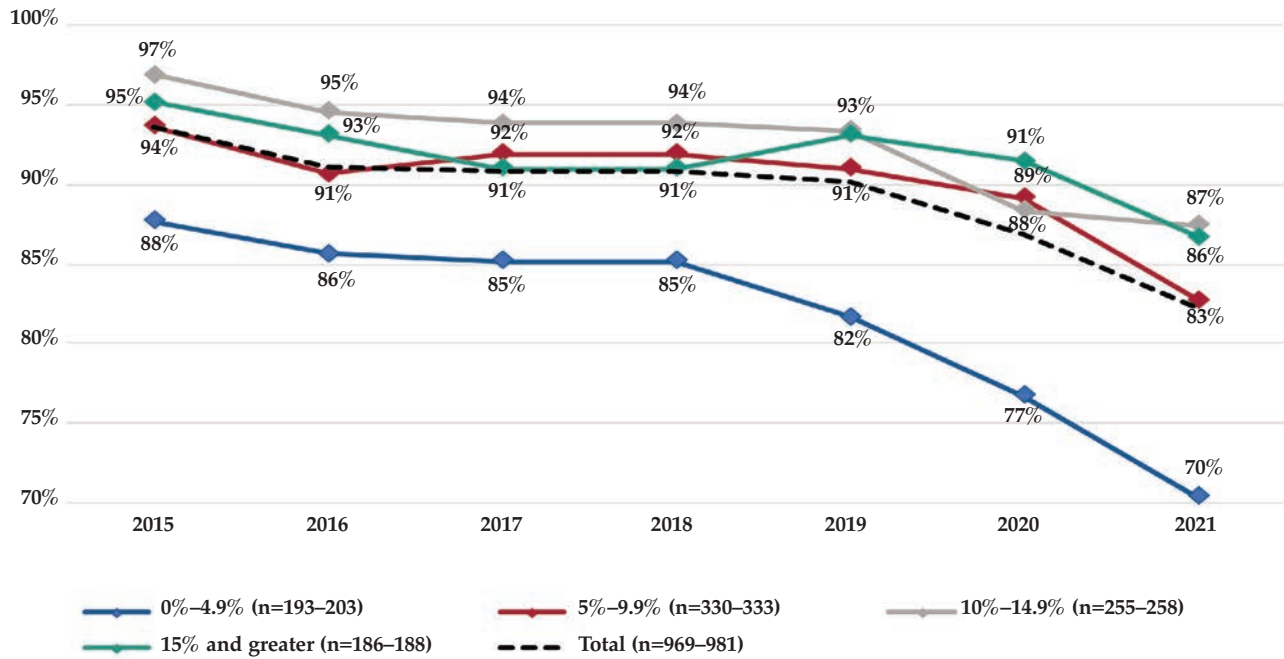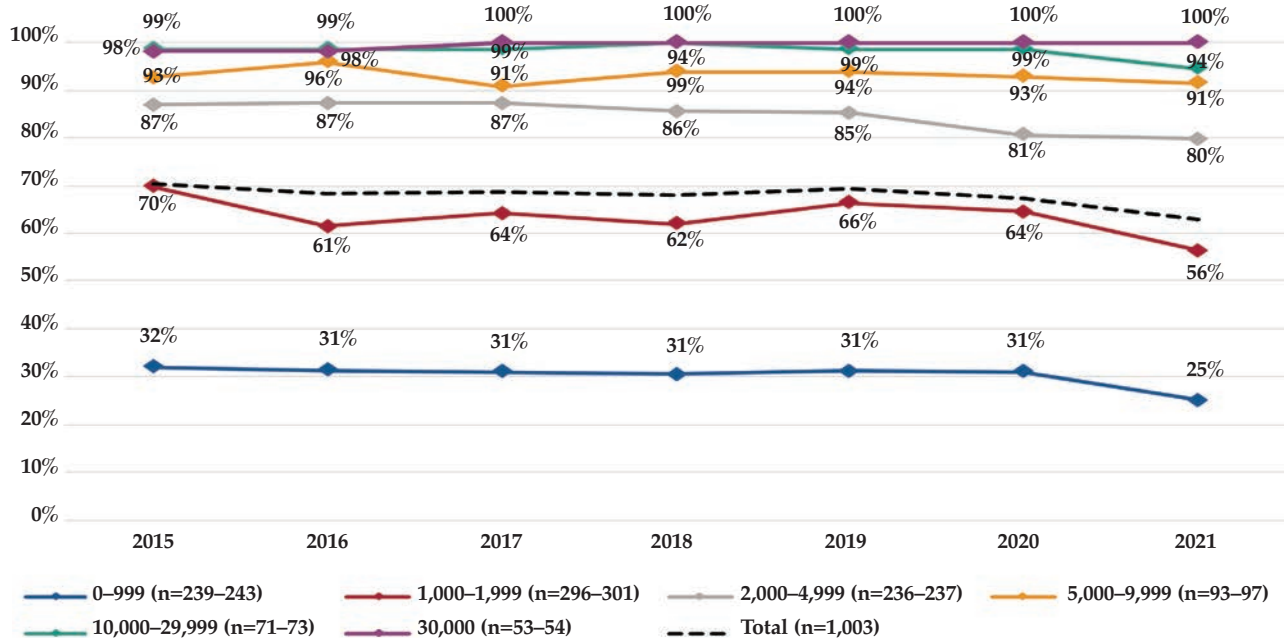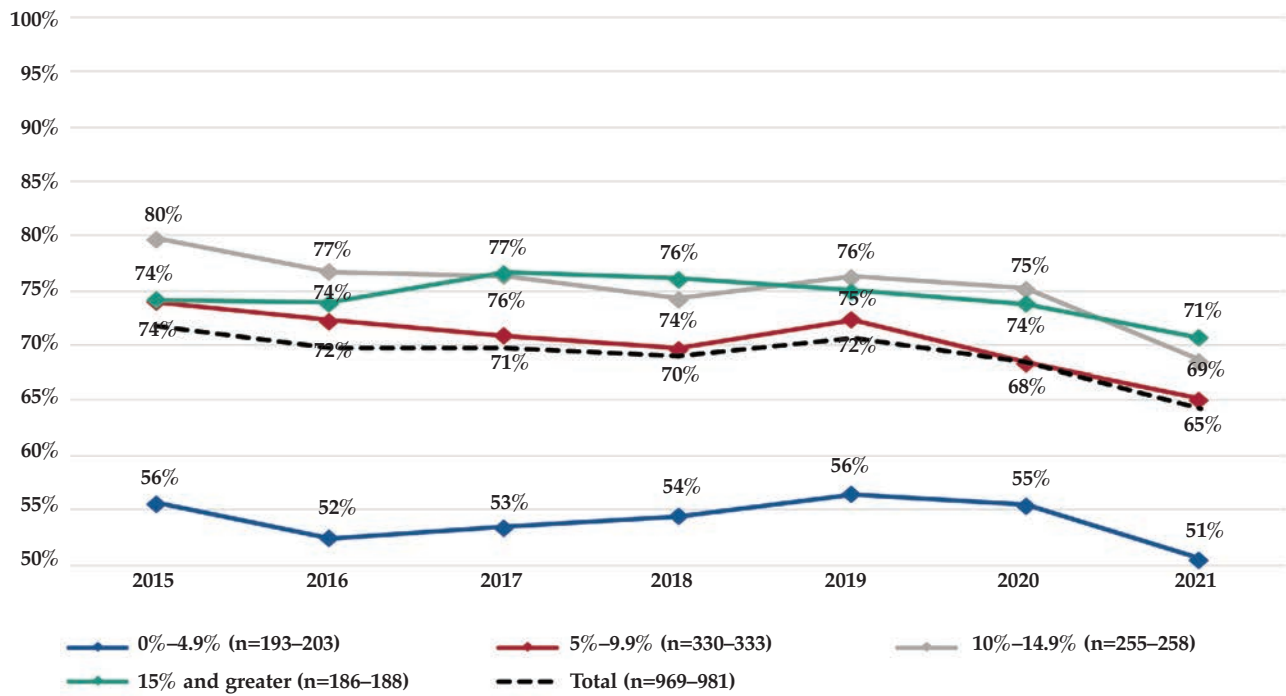
Figure 43. Townships reporting value for utility assistance by population category—2015–21

Sources: Indiana State Board of Accounts; U.S. Census Bureau.
Note: The provision of housing and utility assistance was affected by the availability of the COVID–19 Emergency Rental Assistance Program in 2020 and 2021. See the discussion in the text for more information.
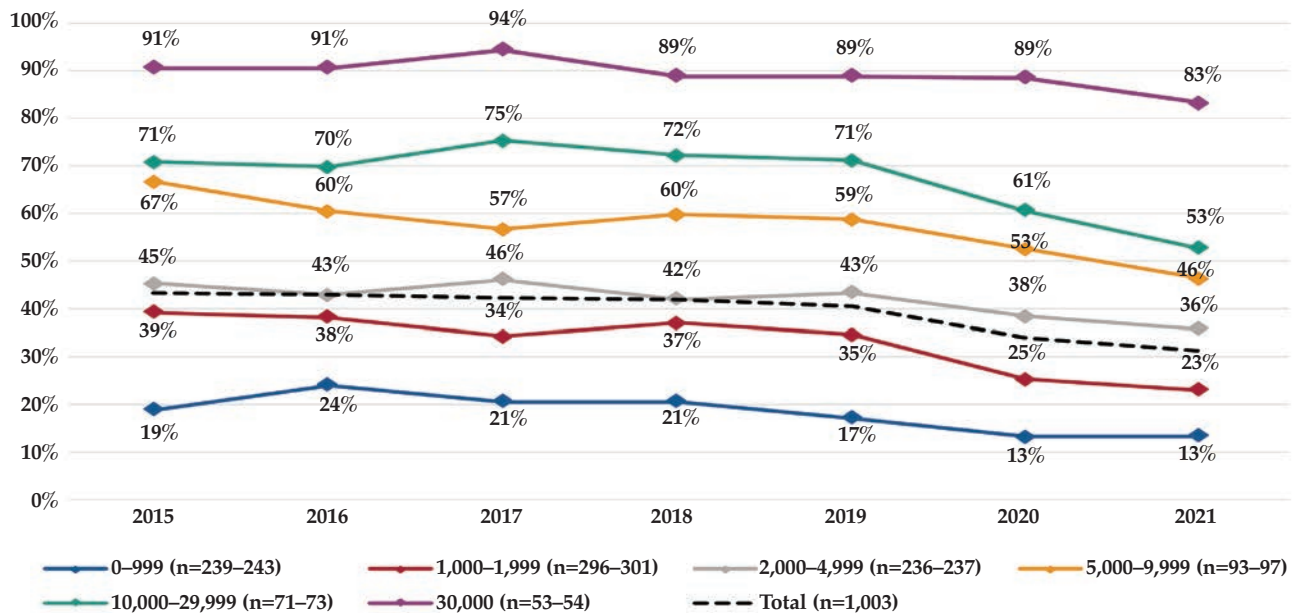
Figure 44. Townships reporting value for utility assistance by poverty category—2015–21

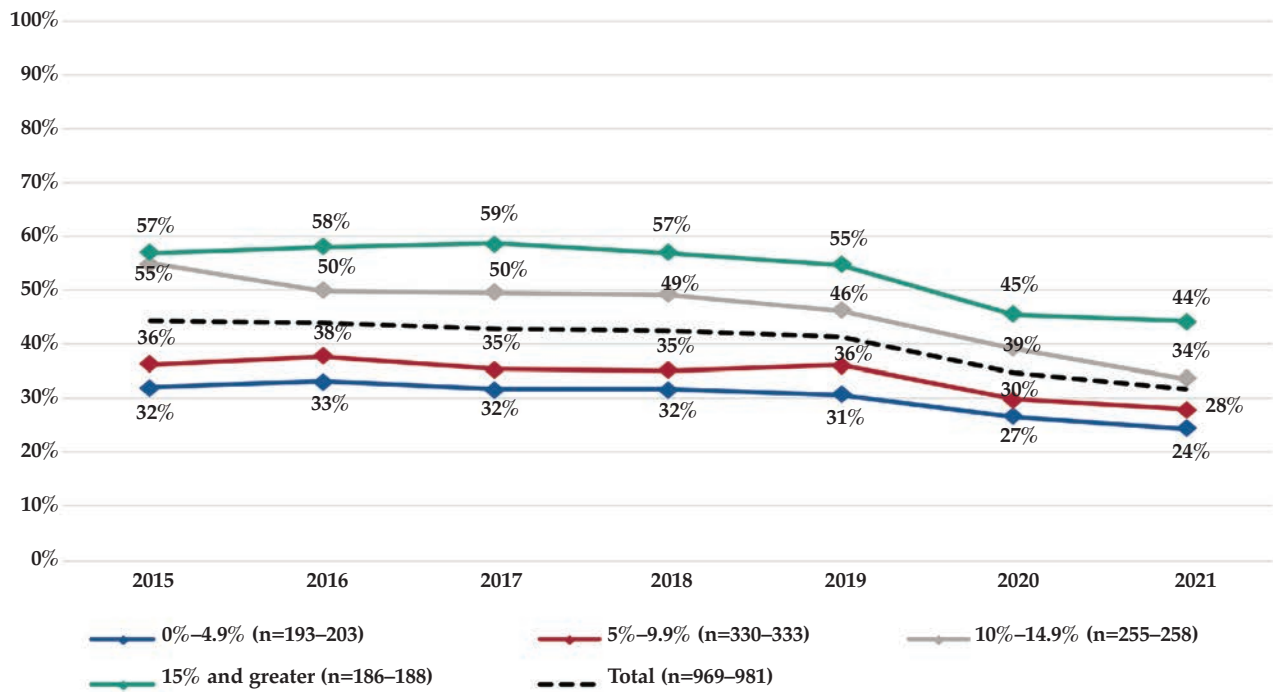Sources: Indiana State Board of Accounts; U.S. Census Bureau.
Note: The provision of housing and utility assistance was affected by the availability of the COVID–19 Emergency Rental Assistance Program in 2020 and 2021. See the discussion in the text for more information.

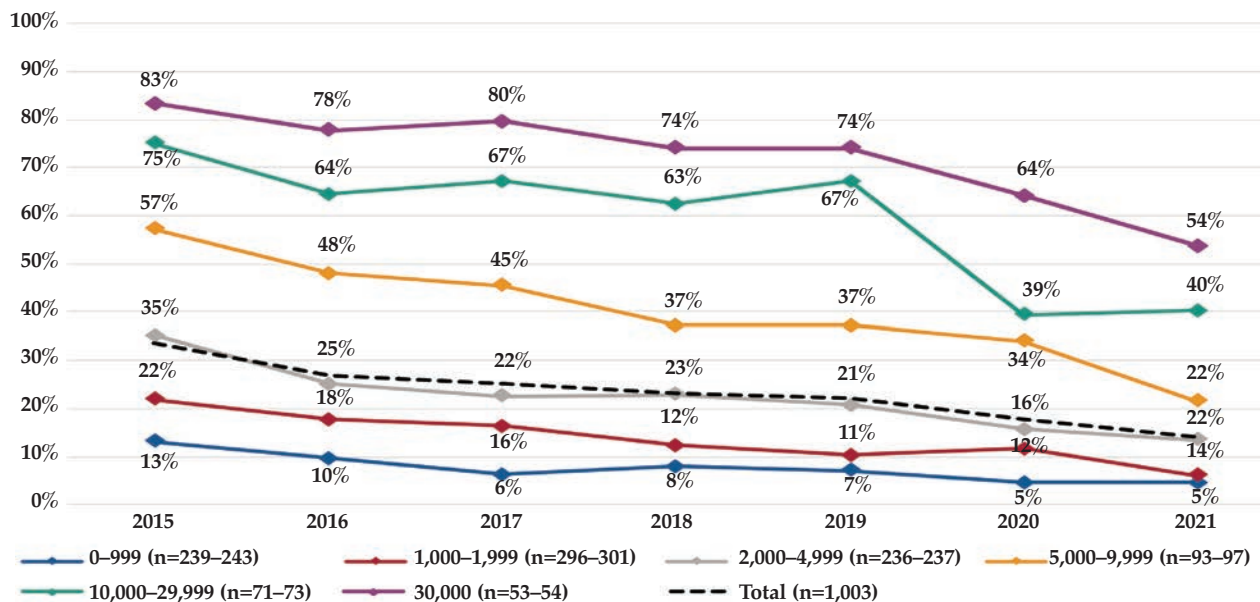**Figure 45. Townships reporting value for housing assistance by population category—2015–21**

Sources: Indiana State Board of Accounts; U.S. Census Bureau.
Note: The provision of housing and utility assistance was affected by the availability of the COVID–19 Emergency Rental Assistance Program in 2020 and 2021. See the discussion in the text for more information.

Figure 46. Townships reporting value for housing assistance by poverty category—2015–21

Sources: Indiana State Board of Accounts; U.S. Census Bureau.
Note: The provision of housing and utility assistance was affected by the availability of the COVID–19 Emergency Rental Assistance Program in 2020 and 2021. See the discussion in the text for more information.

Figure 47. Townships reporting value for food assistance by population category—2015–21

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

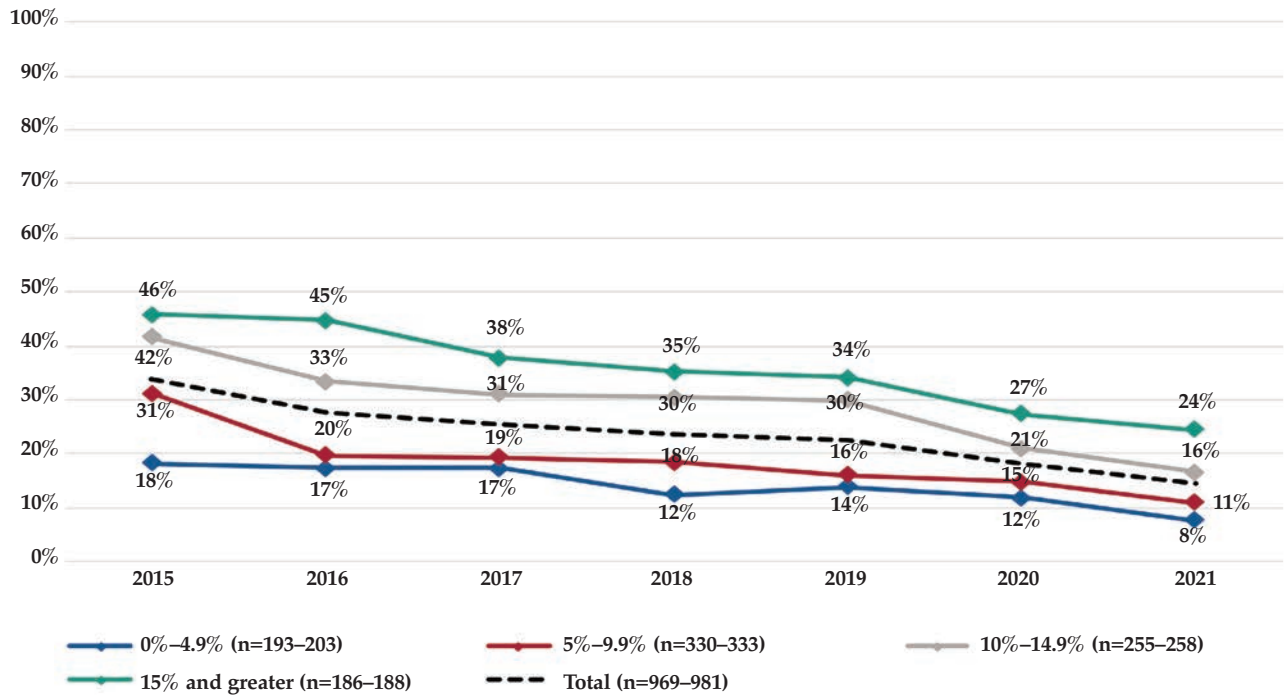**Figure 48. Townships reporting value for food assistance by poverty category—2015–21**

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 49. Townships reporting value for health care assistance by population category—2015–21
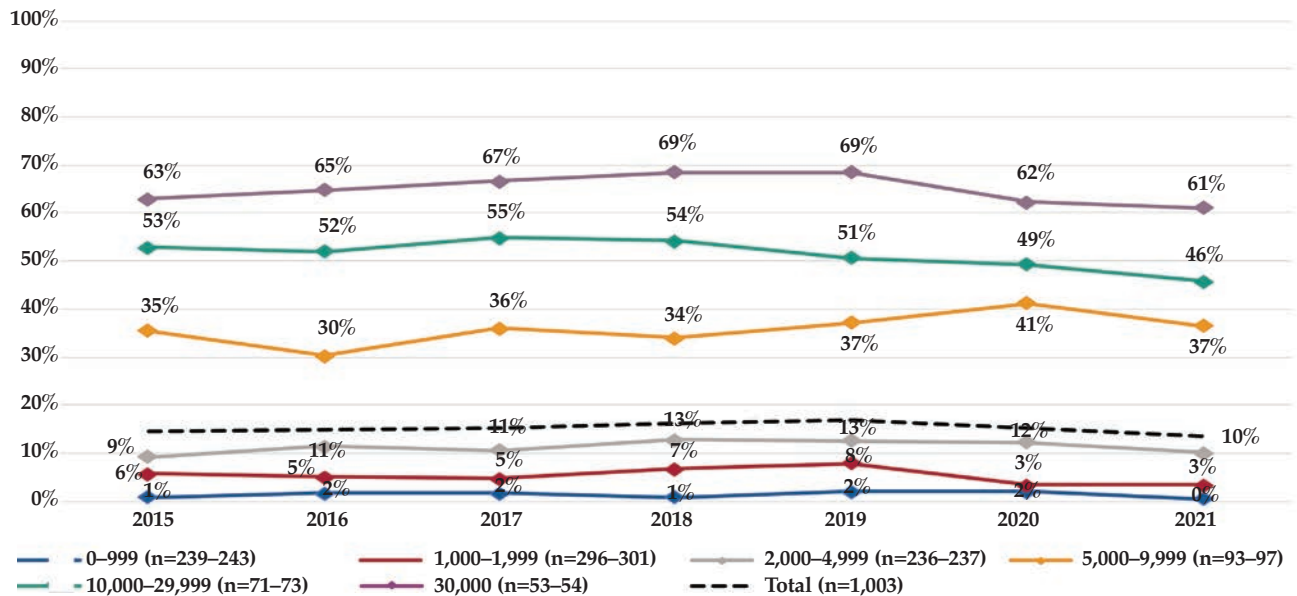

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 50. Townships reporting value for health care assistance by poverty category—2015–21


Legend:
- 0%–4.9% (n=193–203)
- 5%–9.9% (n=330–333)
- 10%–14.9% (n=255–258)
- 15% and greater (n=186–188)
- Total (n=969–981)

Data points:
- 15% and greater: 46% (2015), 45% (2016), 38% (2017), 35% (2018), 34% (2019), 27% (2020), 24% (2021)
- 10%–14.9%: 42% (2015), 33% (2016), 31% (2017), 30% (2018), 30% (2019), 21% (2020), 16% (2021)
- 5%–9.9%: 31% (2015), 20% (2016), 19% (2017), 18% (2018), 16% (2019), 15% (2020), 11% (2021)
- 0%–4.9%: 18% (2015), 17% (2016), 17% (2017), 12% (2018), 14% (2019), 12% (2020), 8% (2021)

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 51. Townships reporting value for homeless shelter services by population category—2015–21

Legend:
- 0–999 (n=239–243)
- 1,000–1,999 (n=296–301)
- 2,000–4,999 (n=236–237)
- 5,000–9,999 (n=93–97)
- 10,000–29,999 (n=71–73)
- 30,000 (n=53–54)
- Total (n=1,003)

Data points:
- 30,000: 63% (2015), 65% (2016), 67% (2017), 69% (2018), 69% (2019), 62% (2020), 61% (2021)
- 10,000–29,999: 53% (2015), 52% (2016), 55% (2017), 54% (2018), 51% (2019), 49% (2020), 46% (2021)
- 5,000–9,999: 35% (2015), 30% (2016), 36% (2017), 34% (2018), 37% (2019), 41% (2020), 37% (2021)
- 2,000–4,999: 9% (2015), 11% (2016), 5% (2017), 7% (2018), 8% (2019), 3% (2020), 3% (2021)
- 1,000–1,999: 6% (2015), 5% (2016), 2% (2017), 1% (2018), 2% (2019), 2% (2020), 0% (2021)
- 0–999: 1% (2015)
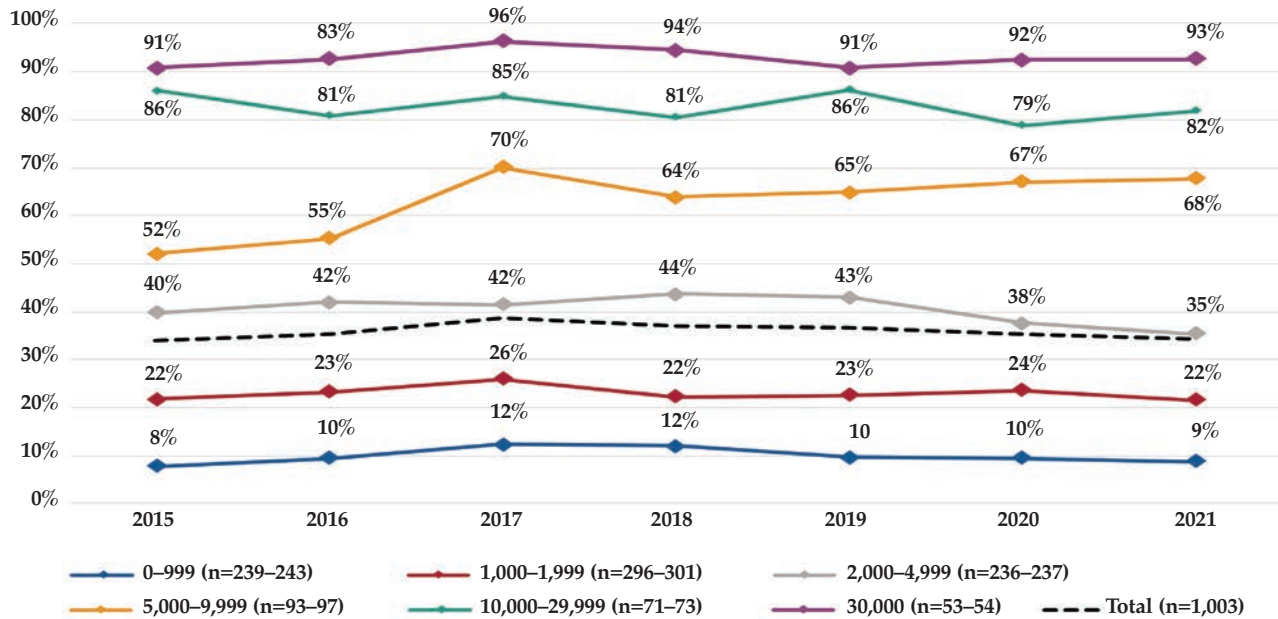- Total: 11% (2017), 13% (2018), 13% (2019), 12% (2020), 10% (2021)

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 52. Townships reporting value for homeless shelter services by poverty category—2015–21
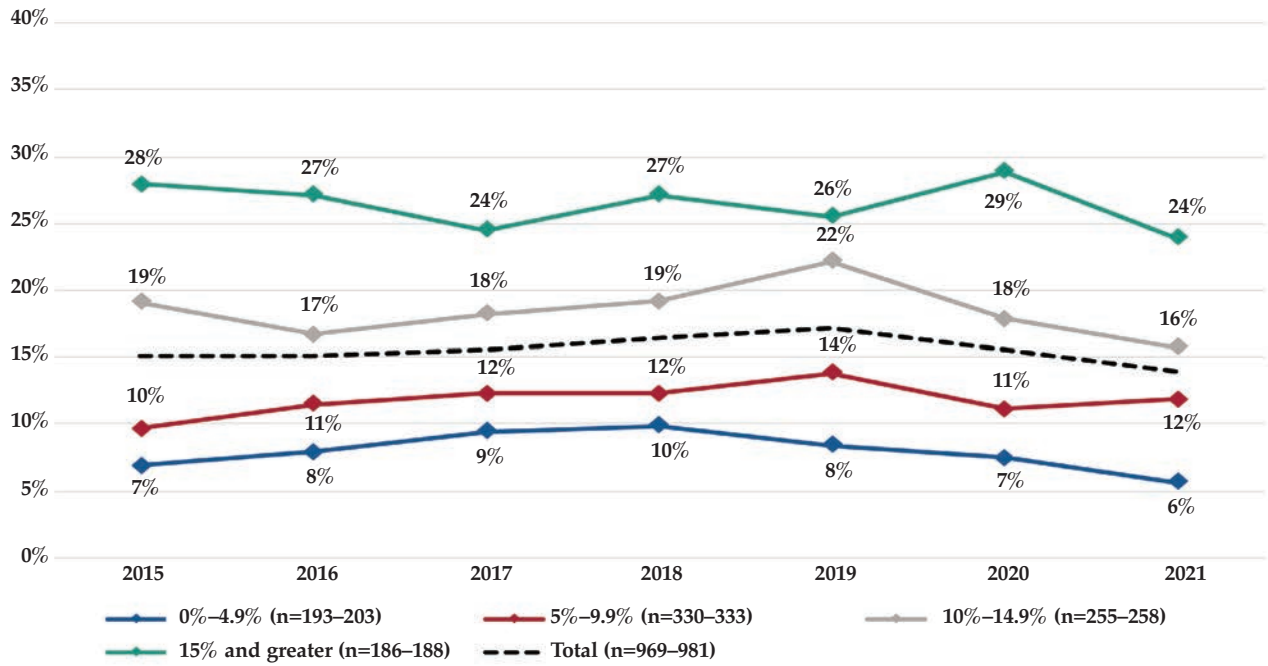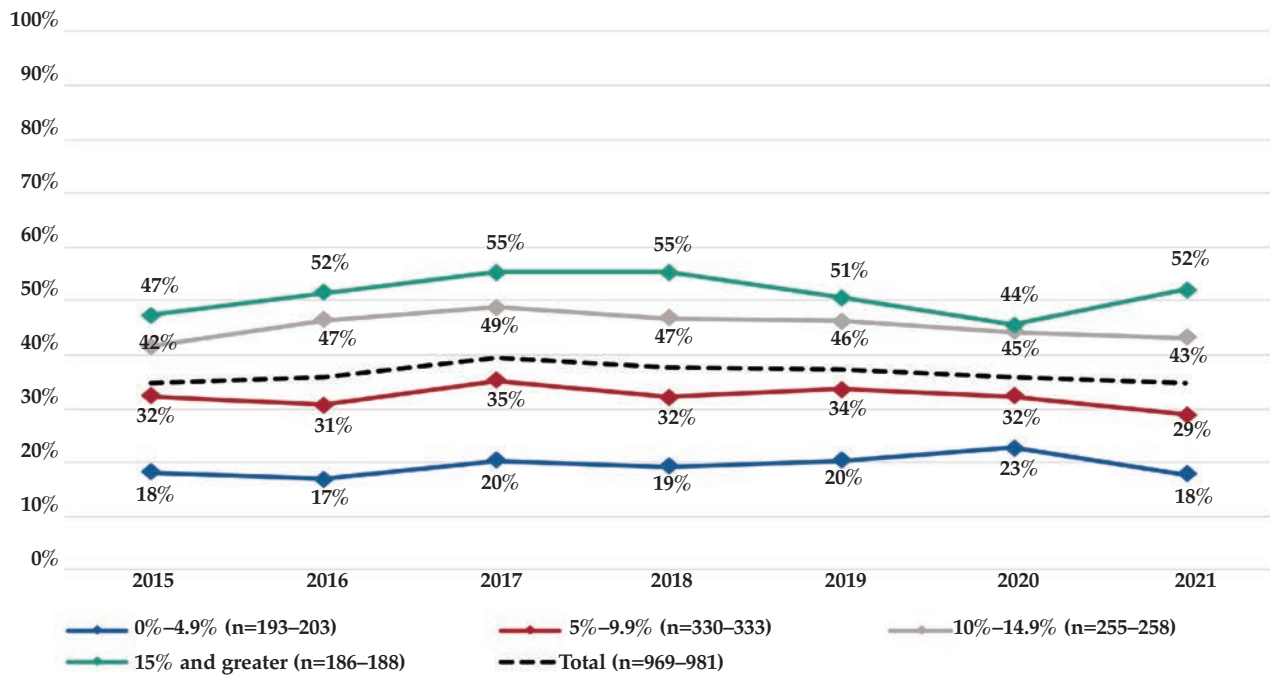

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

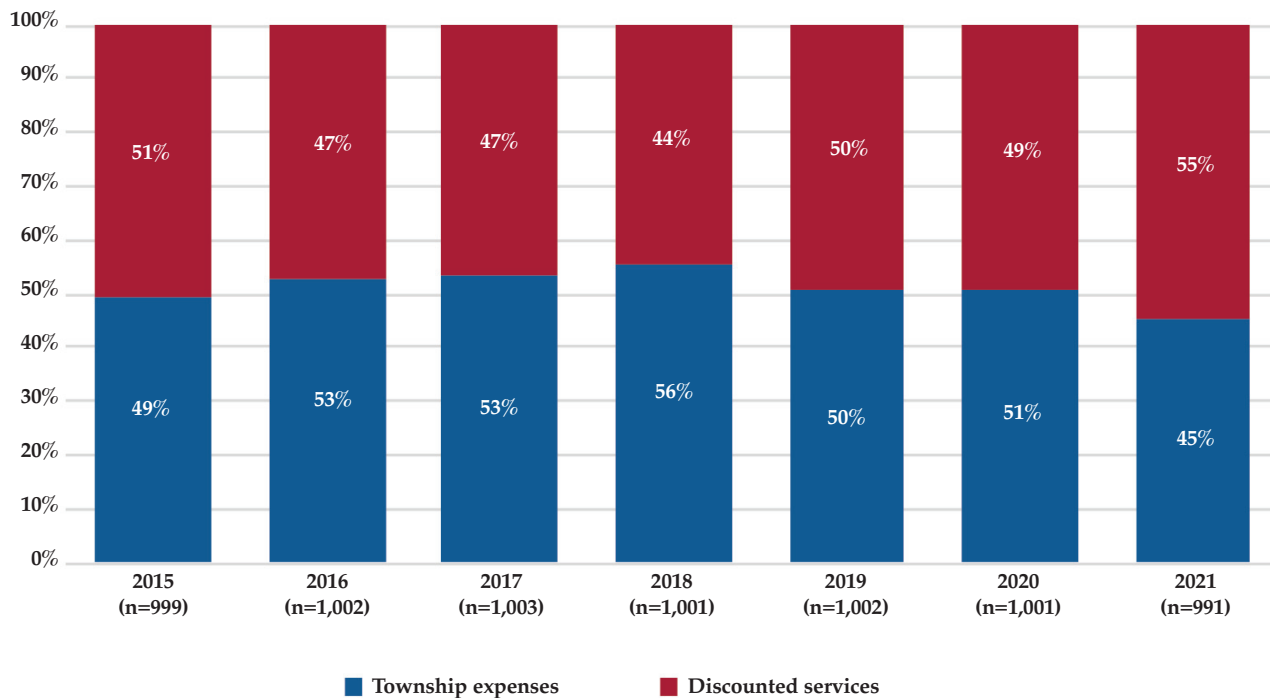**Figure 53. Townships reporting value for funeral, burial, and cremation services by population category—2015–21**

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 54. Townships reporting value for funeral, burial, and cremation services by poverty category—2015–21

Legend:
- 0%–4.9% (n=193–203)
- 5%–9.9% (n=330–333)
- 10%–14.9% (n=255–258)
- 15% and greater (n=186–188)
- Total (n=969–981)

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 55. Relative value of funeral, burial, and cremation assistance—Township expenses and discounted services

	2015 (n=999)	2016 (n=1,002)	2017 (n=1,003)	2018 (n=1,001)	2019 (n=1,002)	2020 (n=1,001)	2021 (n=991)
Discounted services	51%	47%	47%	44%	50%	49%	55%
Township expenses	49%	53%	53%	56%	50%	51%	45%

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 56. Number of funerals, burials, and cremations by population category—2019–21

Legend: 0 | 1–5 | 6–10 | 11–24 | 25–49 | 50–99 | 100+
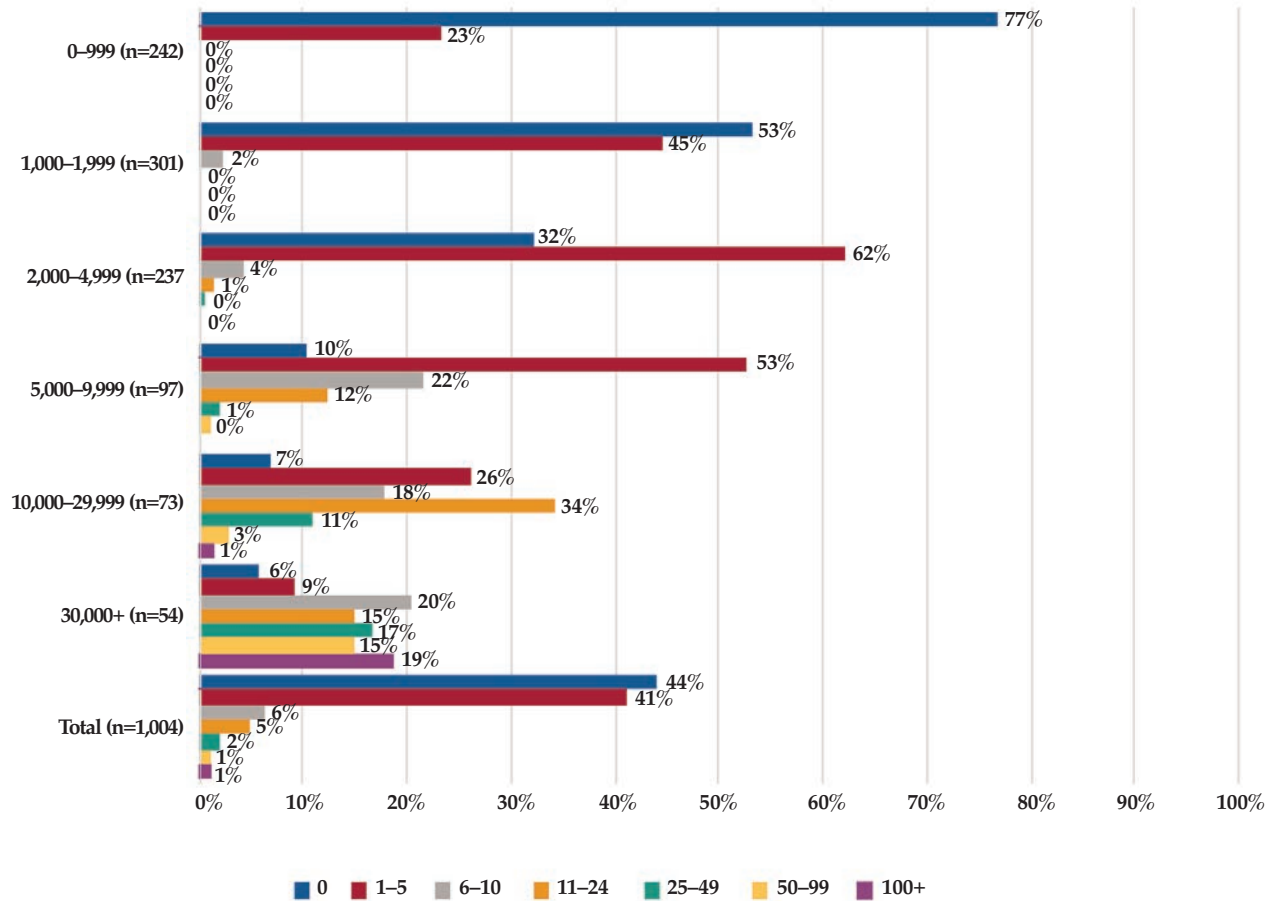
Sources: Indiana State Board of Accounts; U.S. Census Bureau.


Nontraditional and other specialized assistance

Townships also report value for nontraditional and a few specialized types of assistance—referrals, case management, representative payee, and housing inspections. Townships can serve as representative payees for residents who cannot manage their own finances. Figures 57–60 show the value reported for case management and referral services by population and poverty categories. The percentage of townships that provide these services increases with population and with poverty for referrals. The percentage of townships providing case management services does not increase with poverty. A smaller percentage of townships reported providing referrals than case management services at each level of population. The difference is most stark for townships with populations less than 5,000. The project team believes the percentages should be more similar because case management generally yields referrals. This may reflect a need for clarity in Form TA–7 definitions and for education about the completion of the form.

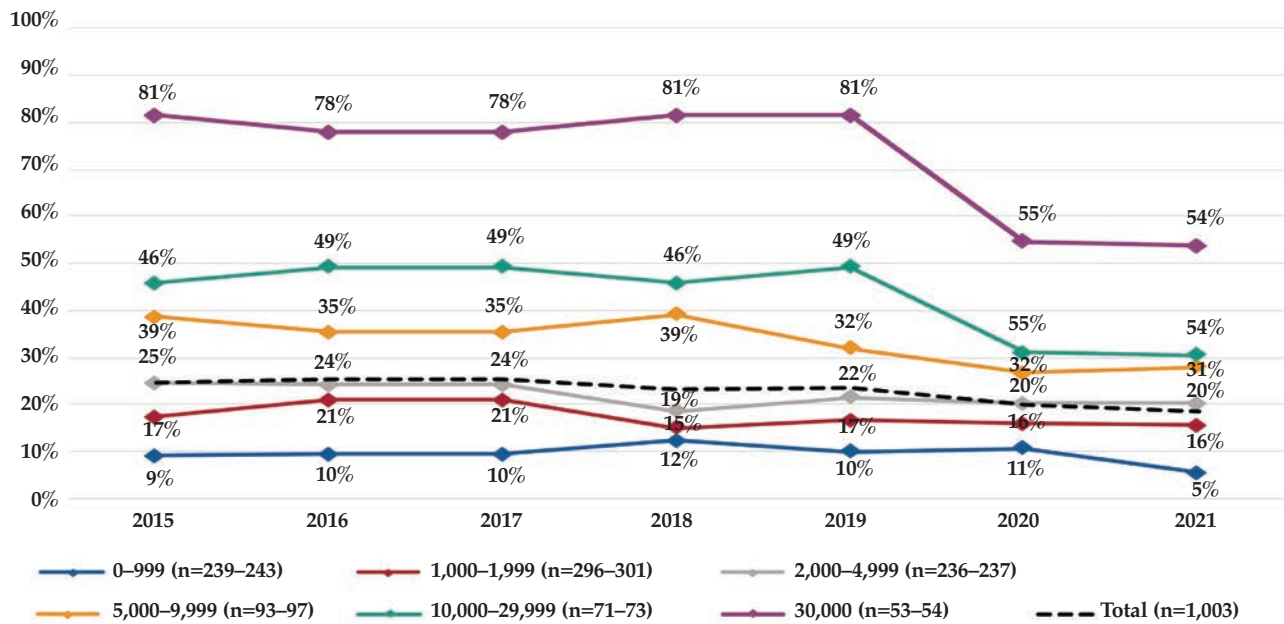**Figure 57. Townships reporting value for case management by population category—2015–21**
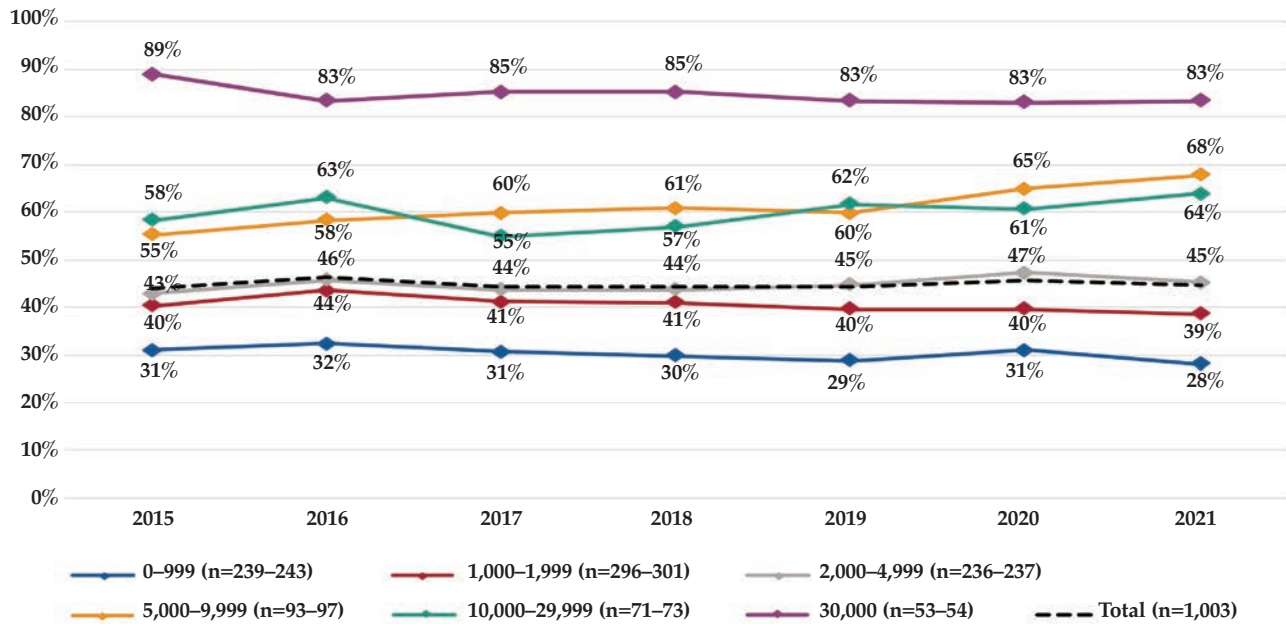
Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 58. Townships reporting value for case management by poverty category—2015–21
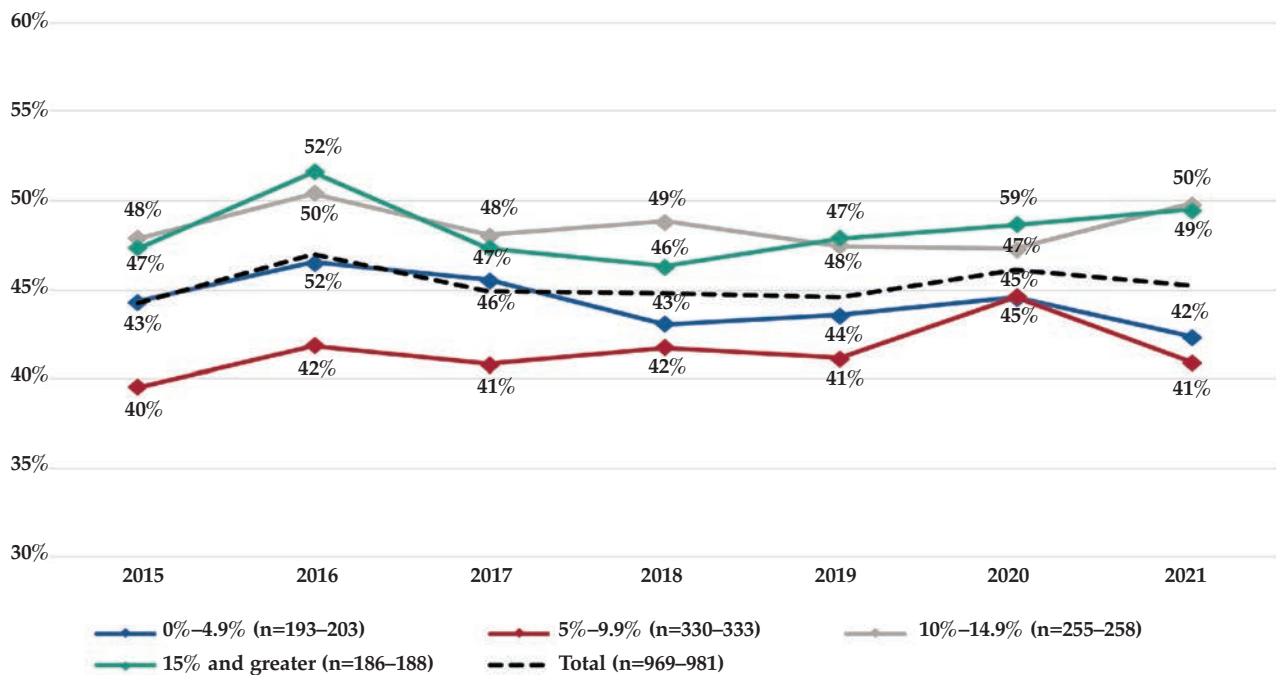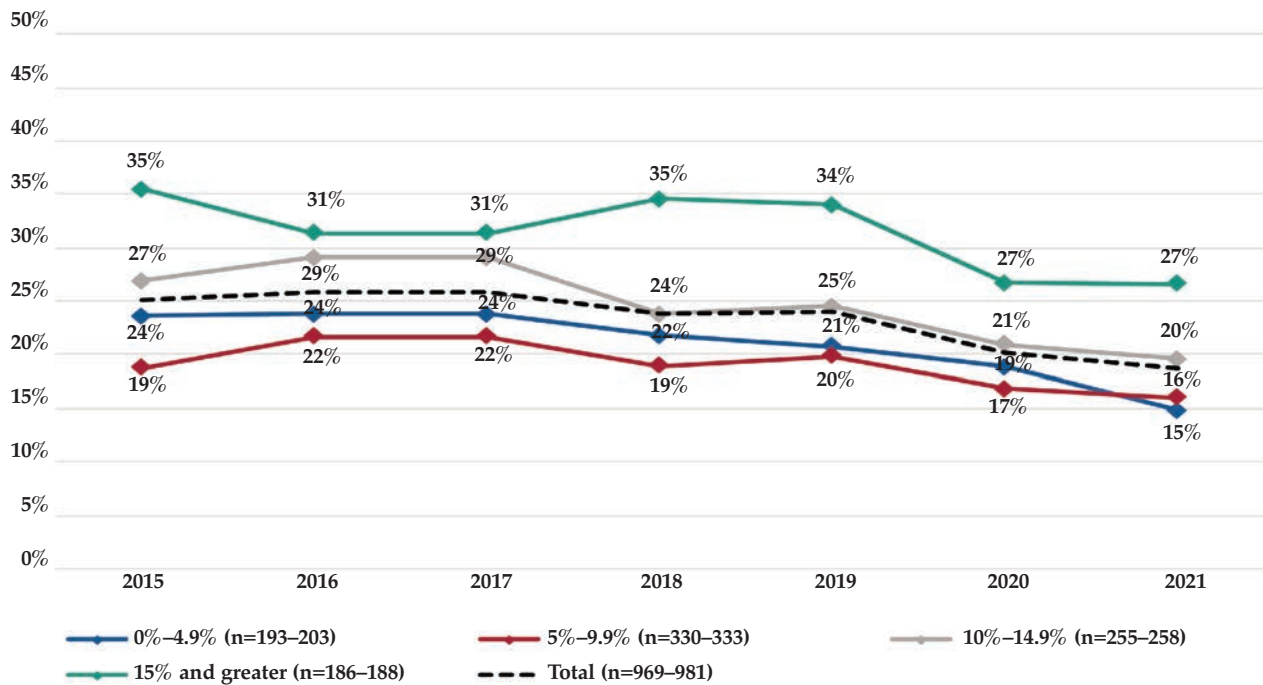

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 59. Townships reporting value for referral services by population category—2015–21

0–999 (n=239–243)   1,000–1,999 (n=296–301)   2,000–4,999 (n=236–237)
5,000–9,999 (n=93–97)   10,000–29,999 (n=71–73)   30,000 (n=53–54)   Total (n=1,003)

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

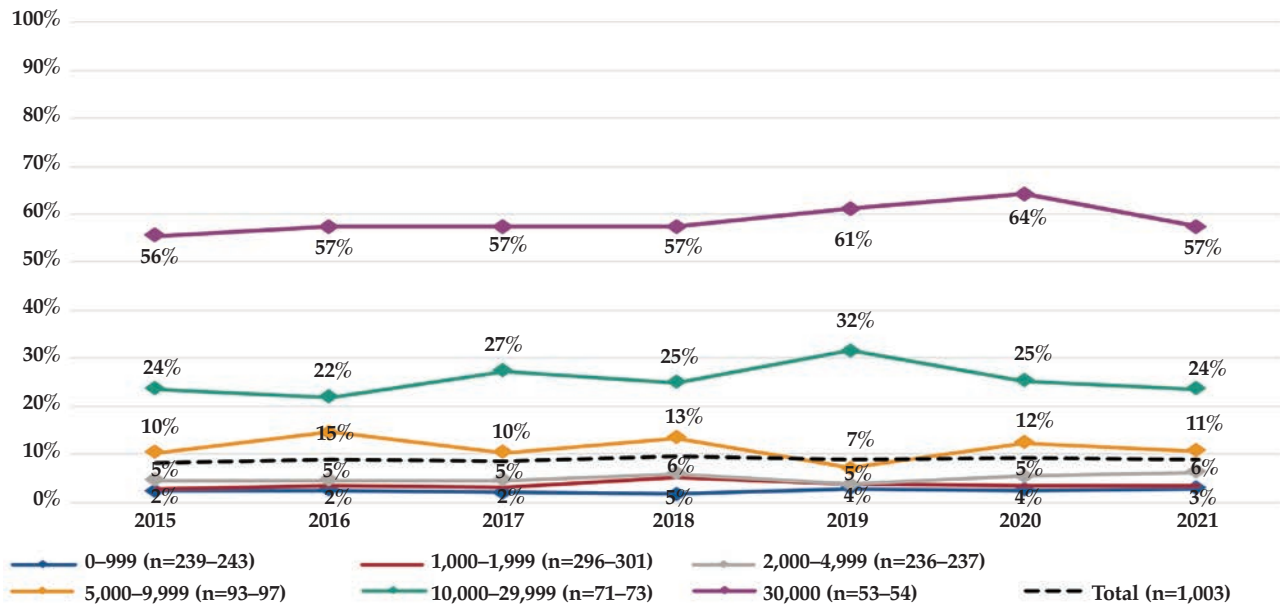**Figure 60. Townships reporting value for referral services by poverty category—2015–21**

0%–4.9% (n=193–203)   5%–9.9% (n=330–333)   10%–14.9% (n=255–258)
15% and greater (n=186–188)   Total (n=969–981)

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figures 61–66 show the percentage of townships that report nontraditional services, representative payee services, and housing inspections. The percentage of townships that report providing these services increases with population and poverty. Townships with populations of 10,000 or more made up the bulk of townships reporting serving as a representative payee. In 2020 and 2021, fewer than one–third of townships provided housing inspections.

The project team included questions about nontraditional township assistance services and/or additional social services outside township assistance on the trustee survey. Respondents were asked specifically about whether they provide particular services. In addition, they were given the opportunity to identify other types of services. Figure 67 shows that the percentage of townships that provide workforce development services, food pantries, back–to–school programs, and holiday food and gift programs generally increases with population. Figure 68 shows examples of the additional services that trustees identified. Again, the percentage of townships that provide each of these services increases with population.

Figure 61. Townships reporting value for nontraditional services by population category—2015–21
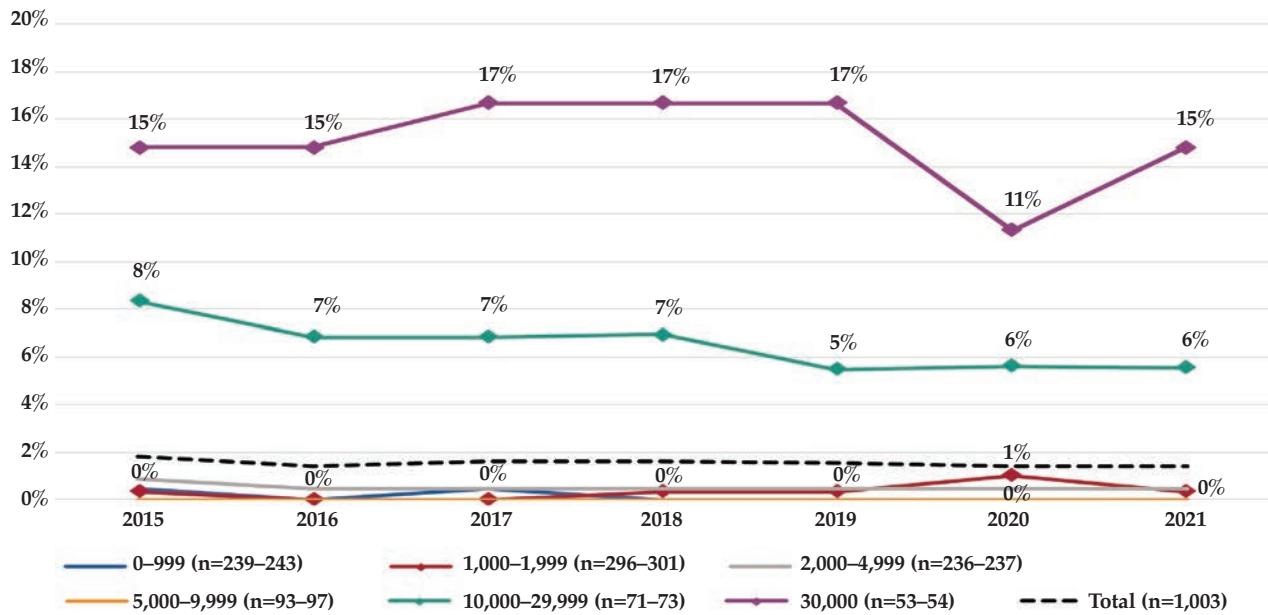

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 62. Townships reporting value for nontraditional services by poverty category—2015–21
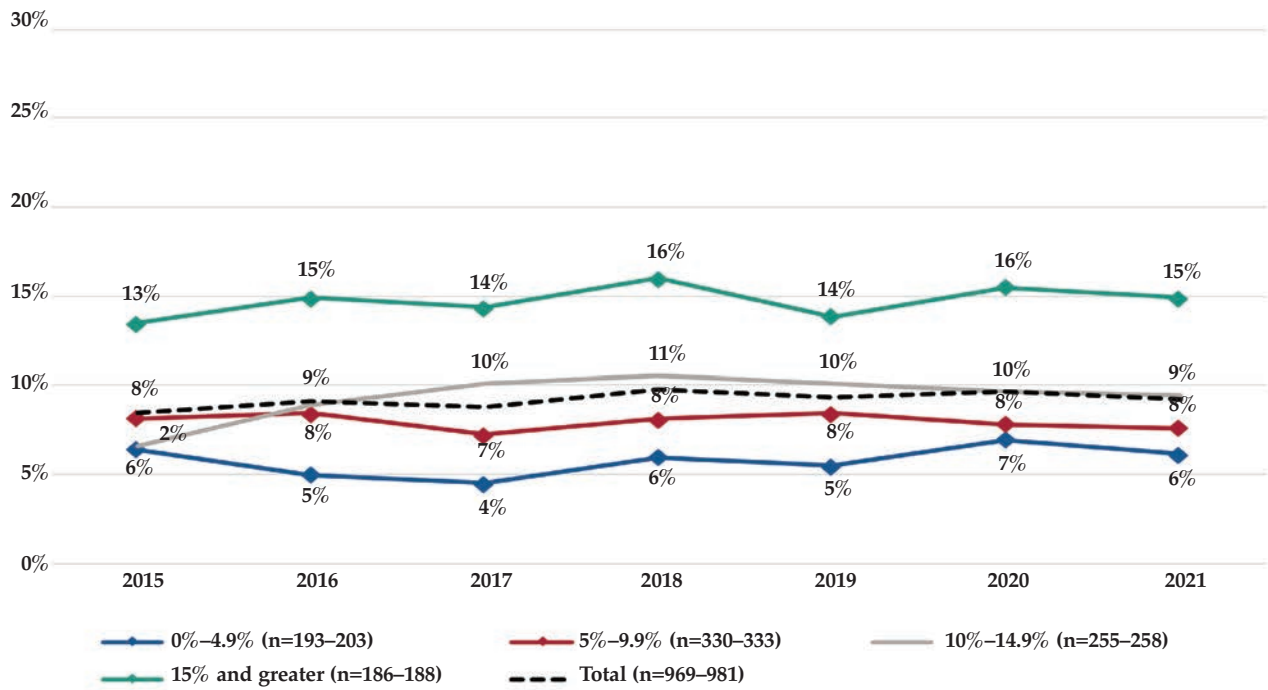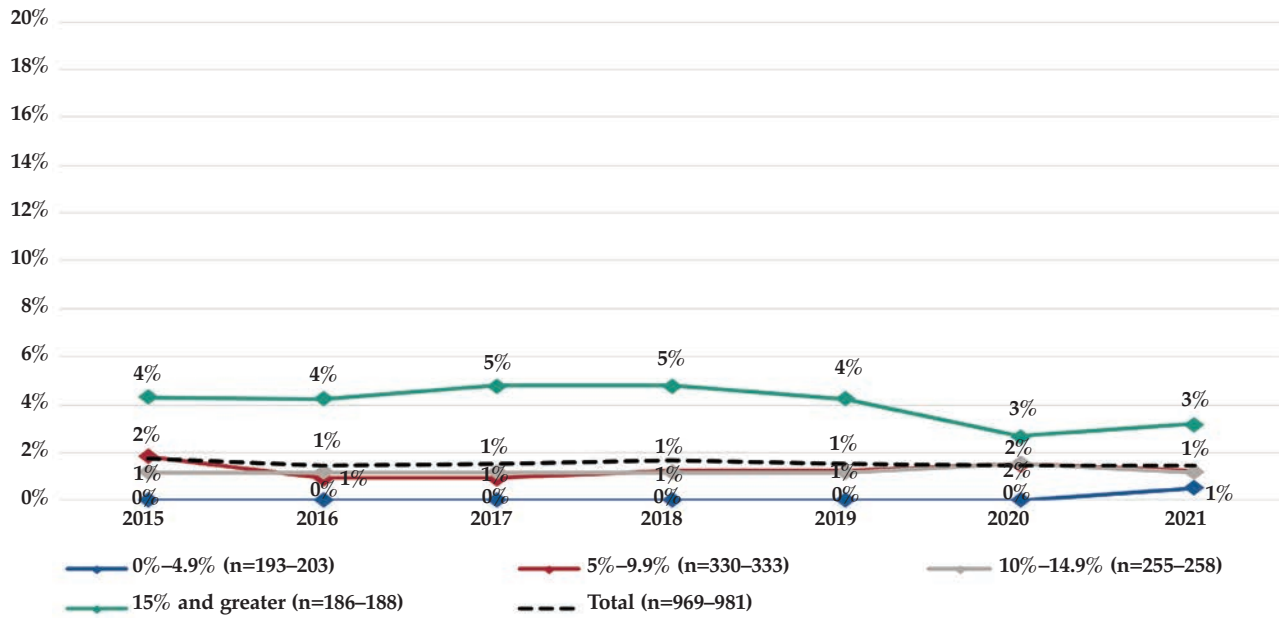

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 63. Townships reporting value for representative payee by population category—2015–21
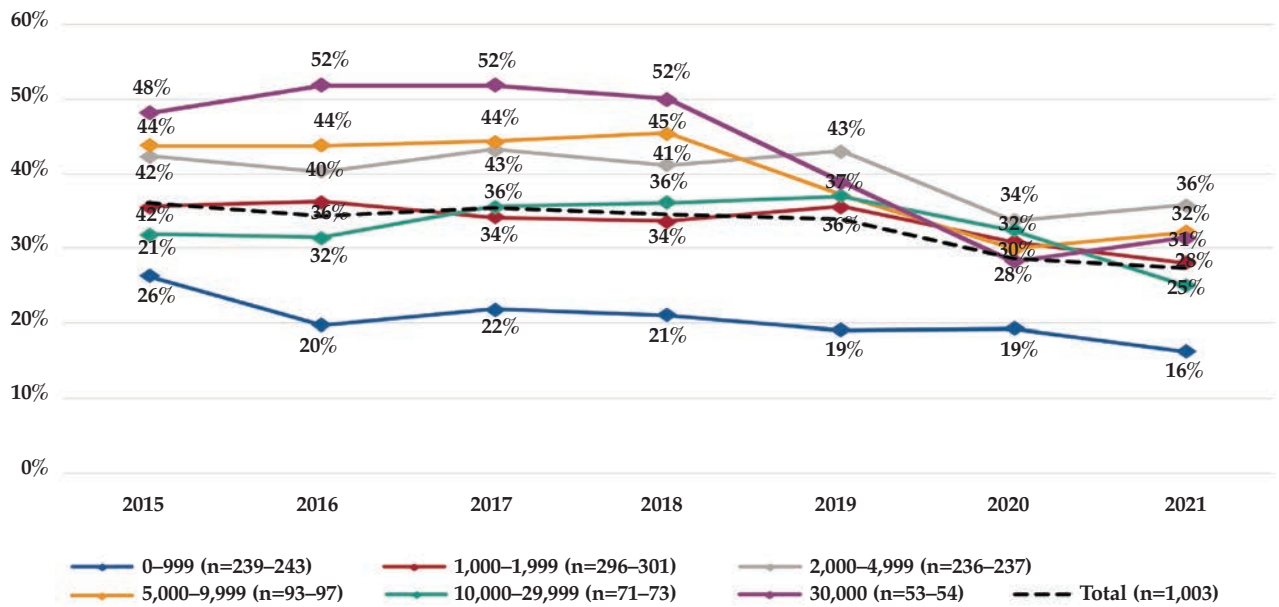

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 64. Townships reporting value for representative payee by poverty category—2015–21
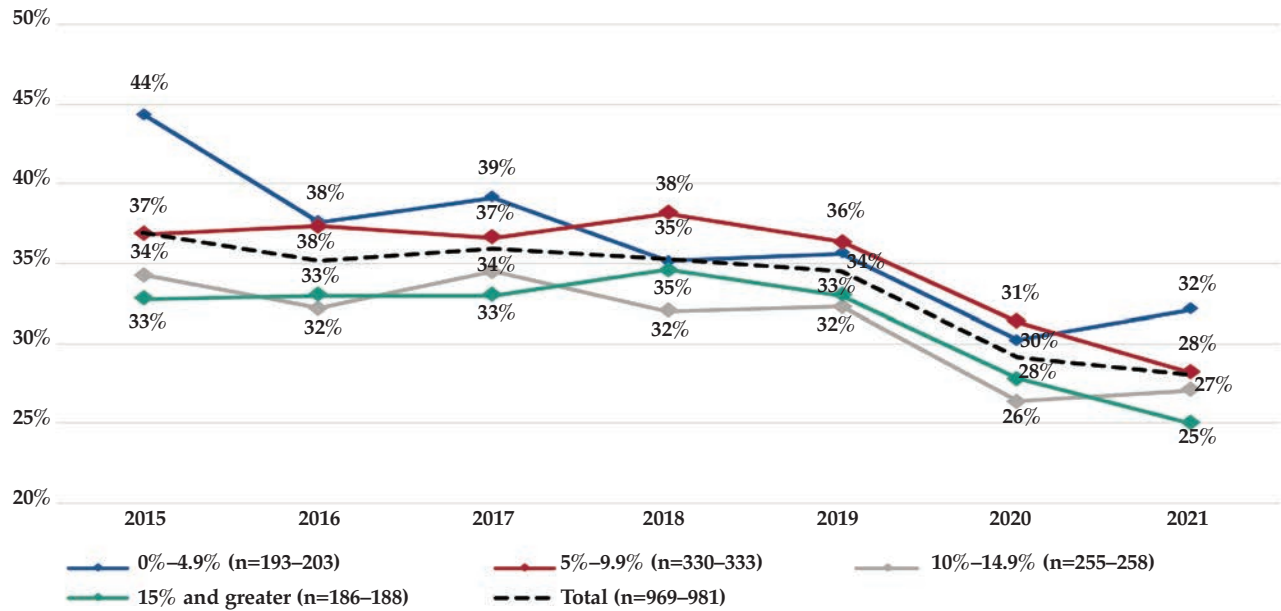

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 65. Townships reporting value for housing inspections by population category—2015–21
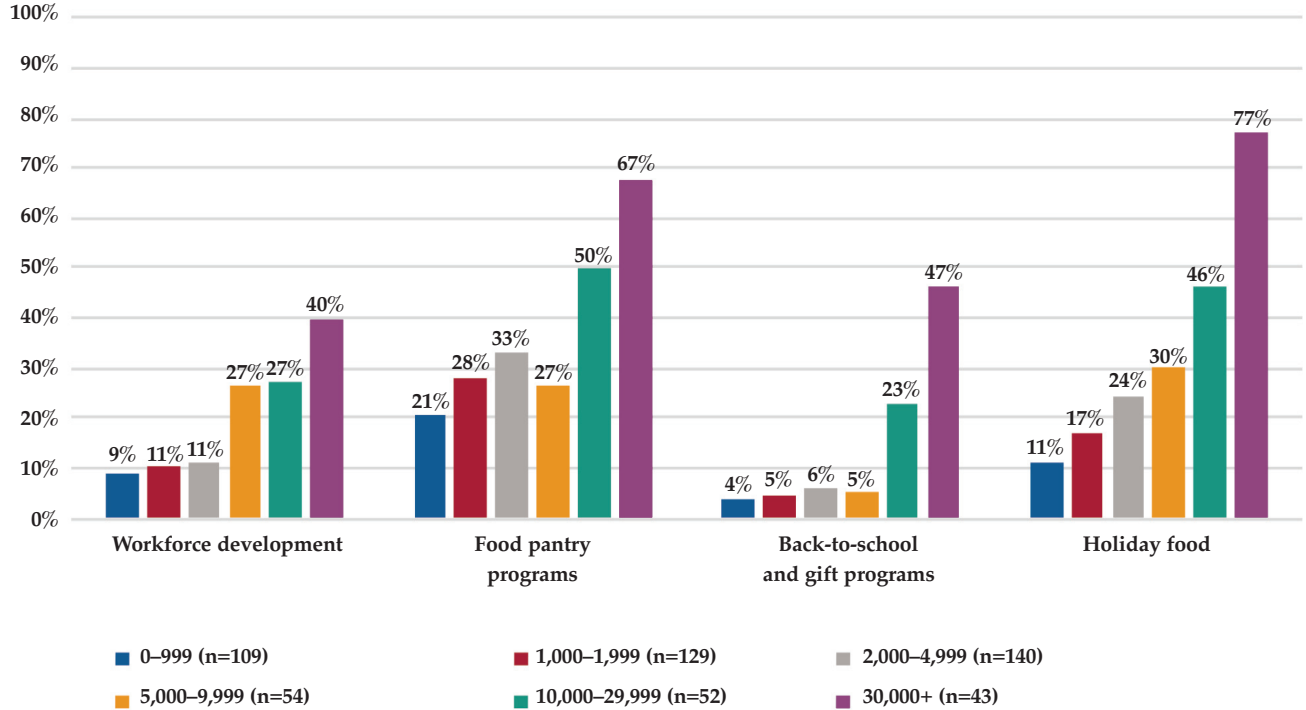

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 66. Townships reporting value for housing inspections by poverty category—2015–21

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 67. Townships that provided selected nontraditional township assistance or other social services—2019–21

Sources: ITA survey; U.S. Census Bureau.

Figure 68. Additional social services provided by townships

- Support for other organizations in the community (hosting events in township community building, donations, community service contracts) (28)
- Life and financial skills training (life skills, budgeting, and tax preparation assistance) (21)
- Senior and special needs services (20)
- Additional basic needs (diapers, feminine hygiene products, clothing, phones, Wi–Fi access) (19)
- Transportation (rural transportation; transportation for seniors and disabled residents; transportation to basic needs—medical appointments, work, groceries, prescriptions, etc.; gas cards; vouchers) (16)
- Additional food support (soup kitchens, community gardens, cooking classes, food delivery) (14)
- Education (pre–K, specialized programming, before–and–after care, adult education) (10)
- Health (vaccines, prescriptions, health clinic services) (9)
- Women and family services (domestic violence shelter, pregnancy services, family service) (9)
- Homeowner and rental housing maintenance (6)
- Disaster management assistance following a disaster (3)
- Substance abuse (drug take–back program, drug assistance program, drug awareness education) (3)

Source: ITA survey.
Note: Additional services identified by trustees that are not typically defined as social services appear in Figure 87. Some services and service categories are duplicated in both figures because they have elements of both social services and nonsocial services.

Workfare and reimbursement programs

Some townships require recipients to provide in–kind services in exchange for township assistance. In some cases, townships also can provide immediate medical and other assistance that is reimbursed when recipients complete the administrative processes for other programs such as Medicaid. Reimbursements are recycled funds that can offset the need for tax and other revenue.

Townships with a larger population and higher poverty were more likely to have workfare programs that require recipients to work in exchange for assistance (Figures 69 and 70). The percentages of townships that reported receiving general reimbursements increased with population and poverty (Figures 71 and 72). The largest townships (30,000+ population) were two or more times more likely to have reported these reimbursements than townships in the 10,000–29,999 population category. Medical reimbursements were reported by substantially fewer townships than the more generalized reimbursements (Figures 73 and 74).

Figure 69. Townships reporting value for workfare by population category—2015–21
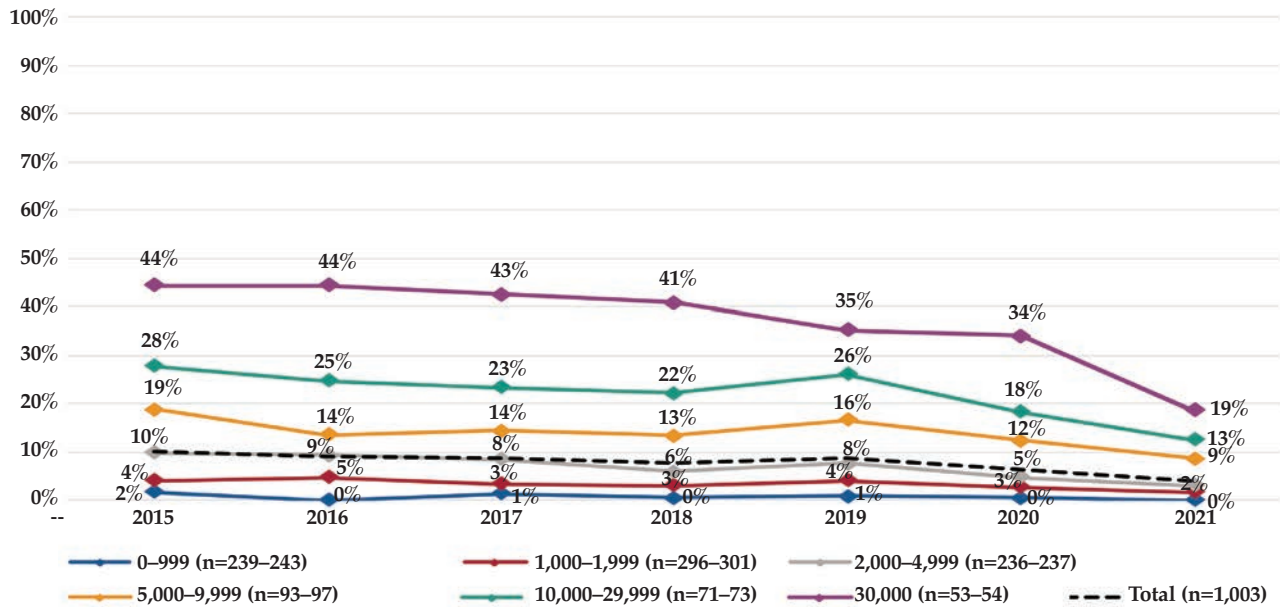
Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 70. Townships reporting value for workfare by poverty category—2015–21
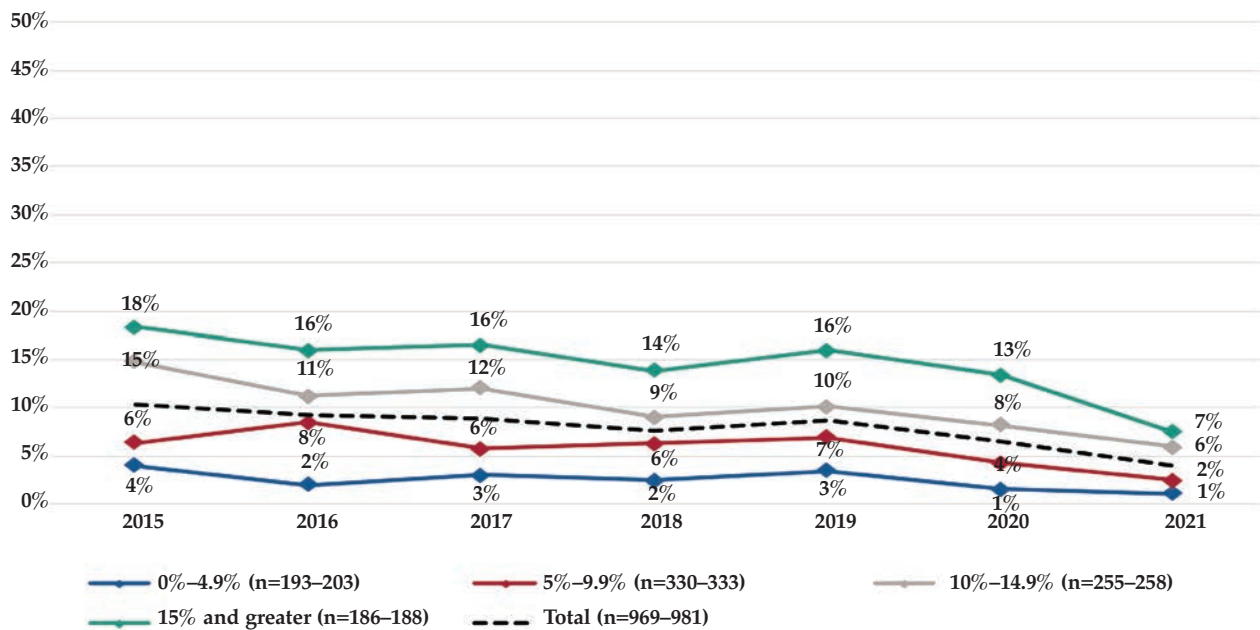
Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 71. Townships reporting value for recipient reimbursements by population category—2015–21
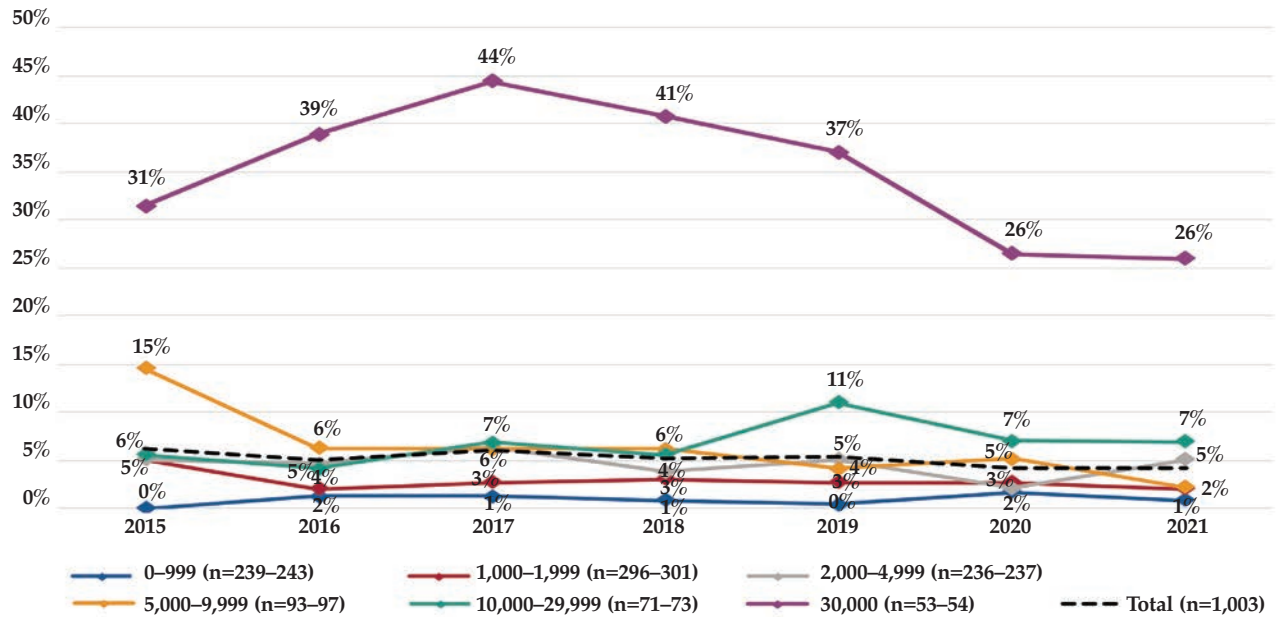
Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 72. Townships reporting value for recipient reimbursements by poverty category—2015–21
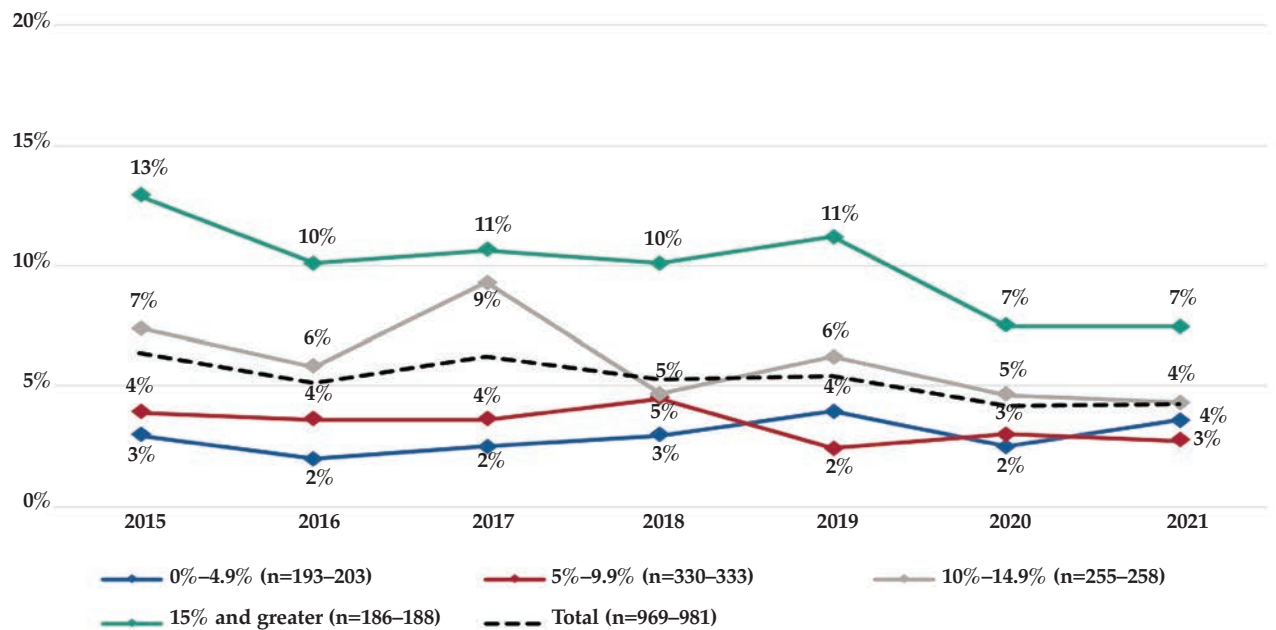

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 73. Townships reporting value for medical reimbursements by population category—2015–21
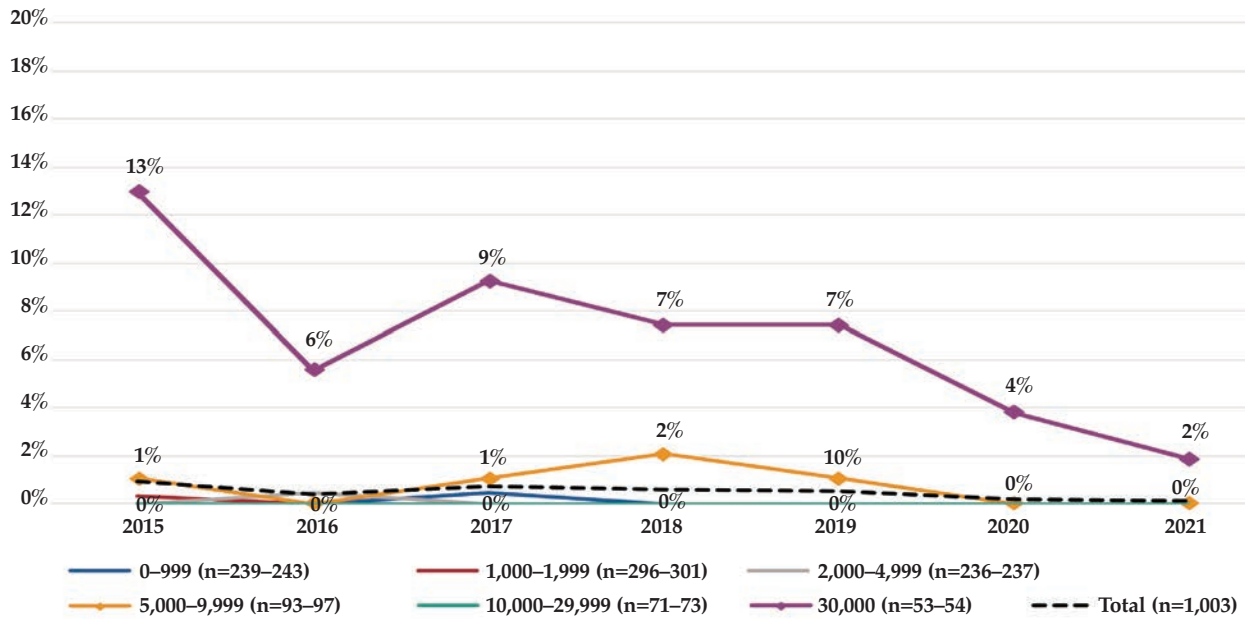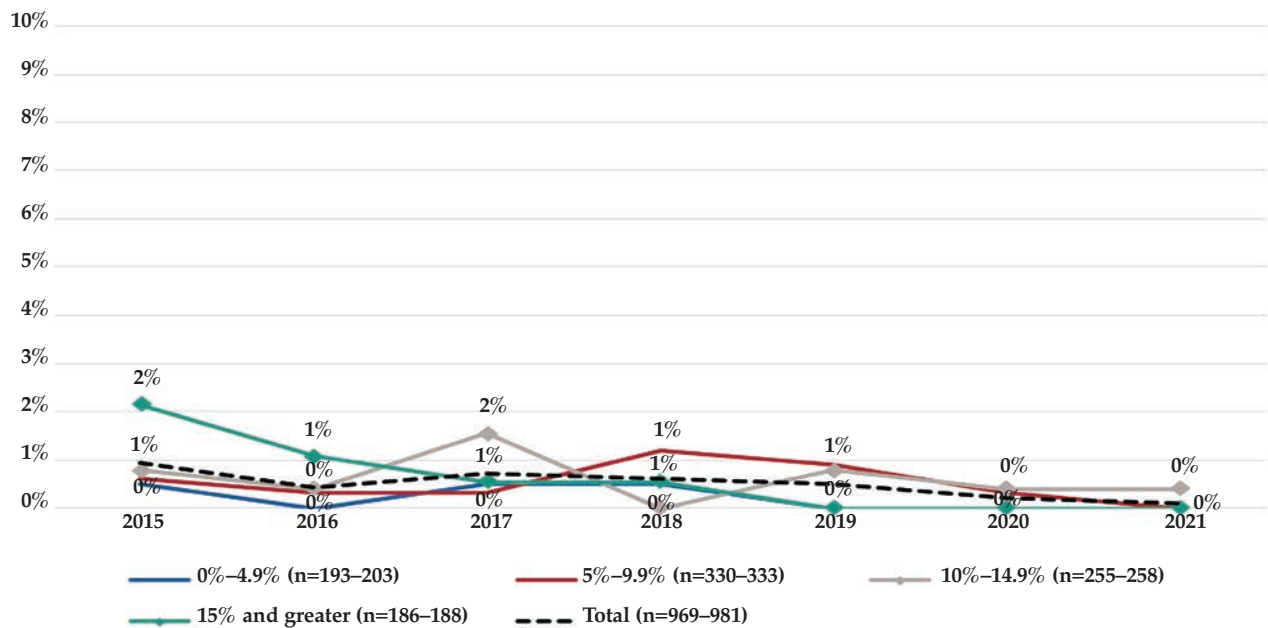

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 74. Townships reporting value for medical reimbursements by population category—2015–21

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Fire and EMS Services

Cities, towns, townships, and fire protection districts have authority to provide fire services. These services are provided through a complex and varied set of relationships.

To estimate fire service arrangements, the project team triangulated several data sources—ITA survey responses, 2015–21 fire expenditures from AFRs, lists of fire territory provider and participant units compiled by the DLGF, and lists of townships covered fully or in part by fire protection districts compiled by DLGF—to estimate generally the roles that each township plays in fire protection. It is difficult to document arrangements fully due to their complexity and a lack of distinct terminology among service providers.
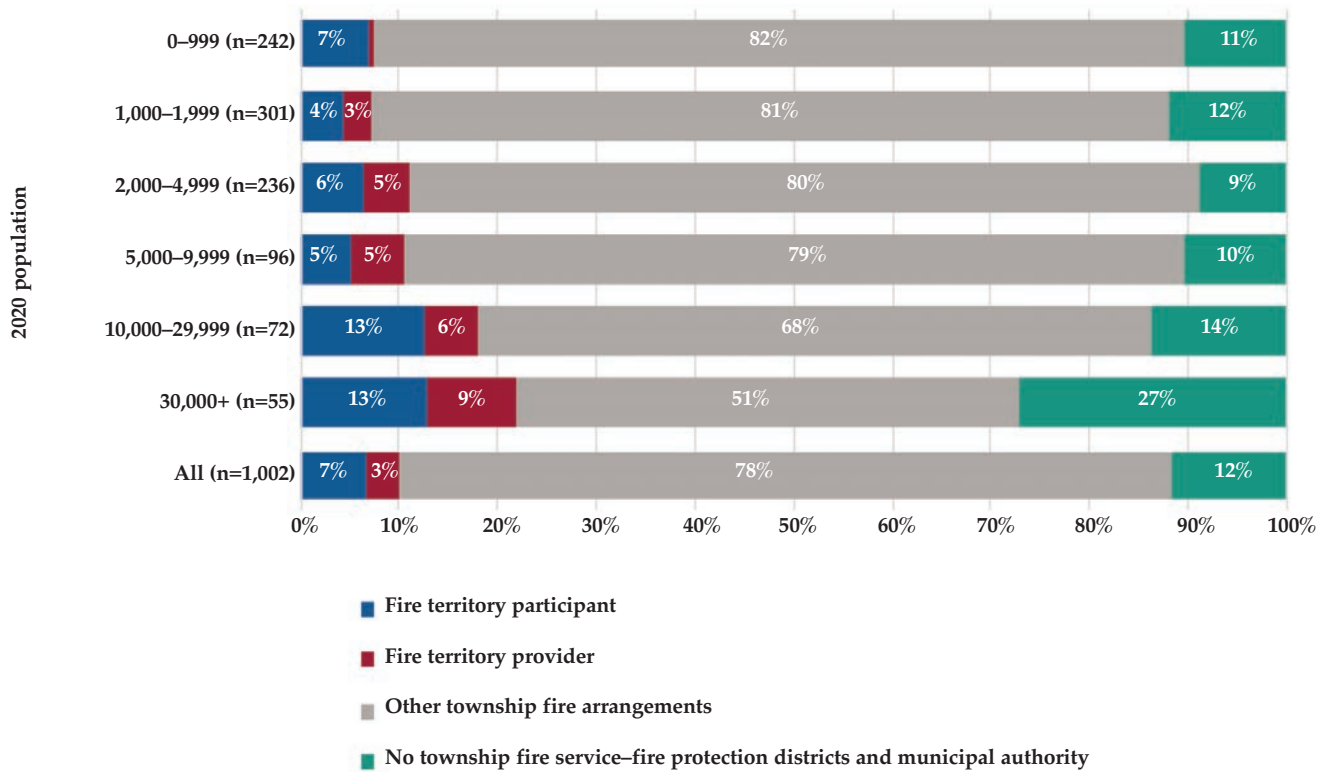
As shown in Figure 75, almost 90% of townships have some role in providing fire services. Ten percent of townships participate in fire territories as providers or participants. Almost 80% are characterized as having township fire service under other arrangements. These include townships that have internal fire departments, contract directly with volunteer fire departments, or receive service through an interlocal agreement with a local government. In a number of cases, townships may have multiple fire arrangements to cover all of their jurisdictions. They also may provide service to other units under an interlocal agreement. A few townships provide service to parts of their townships even though other portions of the township are covered by a fire protection district or as a participant unit in a fire territory. Lastly, 12% of townships do not participate in the provision of fire services because the entire township is served under a fire protection district or under the authority of one or more municipalities. A higher percentage of townships with populations of more than 10,000 do not provide fire service than for smaller townships.

Figure 76 shows about 60% of townships that responded to the ITA survey indicated contracting directly with a volunteer fire department or that the fire arrangement included a volunteer fire department. This may slightly underestimate the overall percentage of township fire departments that utilize volunteer staffing. The National Fire Department Registry shows that 73% of Indiana fire departments are volunteer–only departments, while 18% are combination departments with a mix of career and volunteer firefighters.[4]

Volunteer fire departments and firefighters play a significant role across the state in providing fire service. A 2020 study published by the Indiana Volunteer Fire Association and the American Economic Group, Inc.—Tax saving of Indiana volunteer firefighters—estimates a statewide annual tax savings of $4.5 billion associated with the utilization of volunteer firefighters and volunteer fire department capital assets (stations and fire equipment). Task force members and trustees who responded to the survey, however, identified increasing challenges in meeting volunteer firefighter staffing needs, putting pressure on local fiscal resources as townships need to move from volunteer to more career staffing.
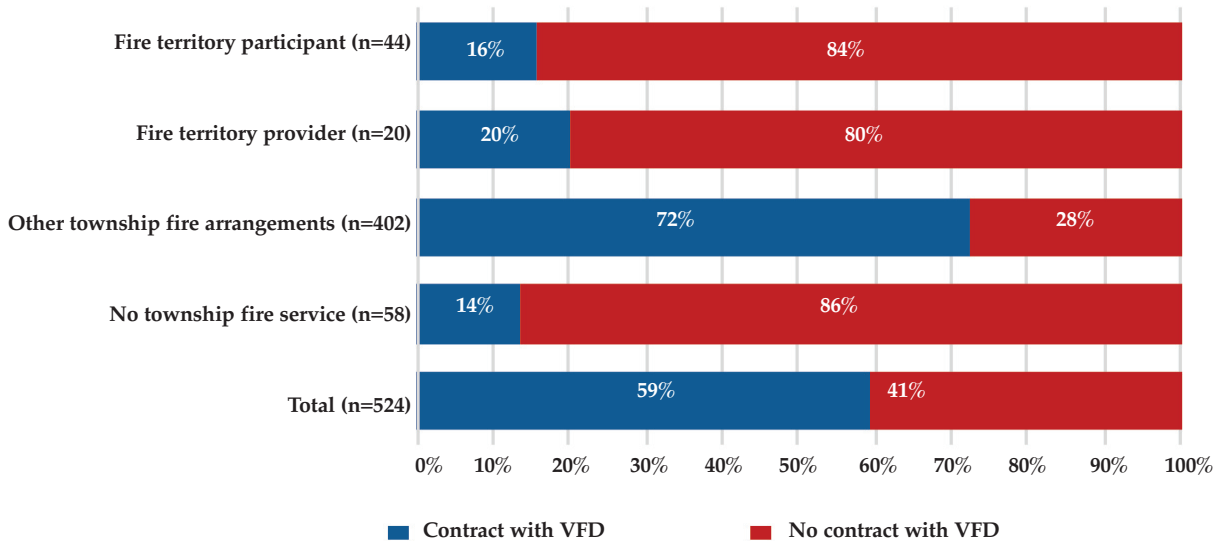
[4]U.S. Fire Administration.

Figure 75. Township fire services by population category—2022

Legend:
- ■ Fire territory participant
- ■ Fire territory provider
- ■ Other township fire arrangements
- ■ No township fire service–fire protection districts and municipal authority

2020 population	Fire territory participant	Fire territory provider	Other township fire arrangements	No township fire service
0–999 (n=242)	7%		82%	11%
1,000–1,999 (n=301)	4%	3%	81%	12%
2,000–4,999 (n=236)	6%	5%	80%	9%
5,000–9,999 (n=96)	5%	5%	79%	10%
10,000–29,999 (n=72)	13%	6%	68%	14%
30,000+ (n=55)	13%	9%	51%	27%
All (n=1,002)	7%	3%	78%	12%

Sources: ITA survey; Indiana State Board of Accounts; Indiana Department of Local Government Finance; U.S. Census Bureau.
Note: This graph covers all townships.

Figure 76. Utilization of volunteer fire departments (VFD) by fire service arrangement—2022

Legend:
- ■ Contract with VFD
- ■ No contract with VFD

	Contract with VFD	No contract with VFD
Fire territory participant (n=44)	16%	84%
Fire territory provider (n=20)	20%	80%
Other township fire arrangements (n=402)	72%	28%
No township fire service (n=58)	14%	86%
Total (n=524)	59%	41%

Sources: ITA survey; Indiana State Board of Accounts; Indiana Department of Local Government Finance.
Notes:
1. This graph covers only townships that responded to the ITA survey.
2. Eight townships that responded to the survey have been identified as having no fire service but indicated contracting with a volunteer fire department. Each of these townships is covered by a fire protection district. These likely are erroneous responses that refer to details about how fire service is delivered by the fire protection district rather than by the township government. Because some of these units also indicated owning fire stations and equipment, these responses have been included here.

Figures 77 and 78 show the percentage of townships from the ITA survey that indicated owning all or some of the fire stations and equipment used to provide services locally. In some cases, townships that have their own departments and/or provide service to other units own all fire stations and equipment used to provide the service. In other cases, the participating units may own some of the stations and equipment. Conversely, some townships that receive service from another unit may own part of the assets used. Overall, slightly less than 33% of responding townships reported owning all or some of local fire stations. More than 40% of respondents reported owning all or part the fire equipment utilized locally.

Many townships also provide emergency medical services (EMS). Overall, more than 40% of townships that responded to the ITA survey reported providing some level of EMS (Figure 79). Fifty percent of responding townships with populations between 1,000–1,999 and those with a population greater than 5,000 reported providing EMS.

Figure 80 shows the highest level of EMS reported by respondents, including basic life support (BLS) without transport, BLS with transport, advanced life support (ALS) without transport, and ALS with transport. More than half of the responding townships with populations of less than 5,000 reported having BLS–level service, while more than half of those with populations greater than 5,000 reported having ALS–level service. The percentage of townships reporting BLS–level service generally decreases with population, and the percentage of townships reporting ALS–level service generally increases with population. Overall, 61% of responding townships reported providing EMS transport. The percentage increases with population, with 52% of townships with a population less than 2,000 and 91% of townships with a population of more than 30,000 providing these services.

Figure 77. Township ownership of fire stations by type of fire arrangement—2022

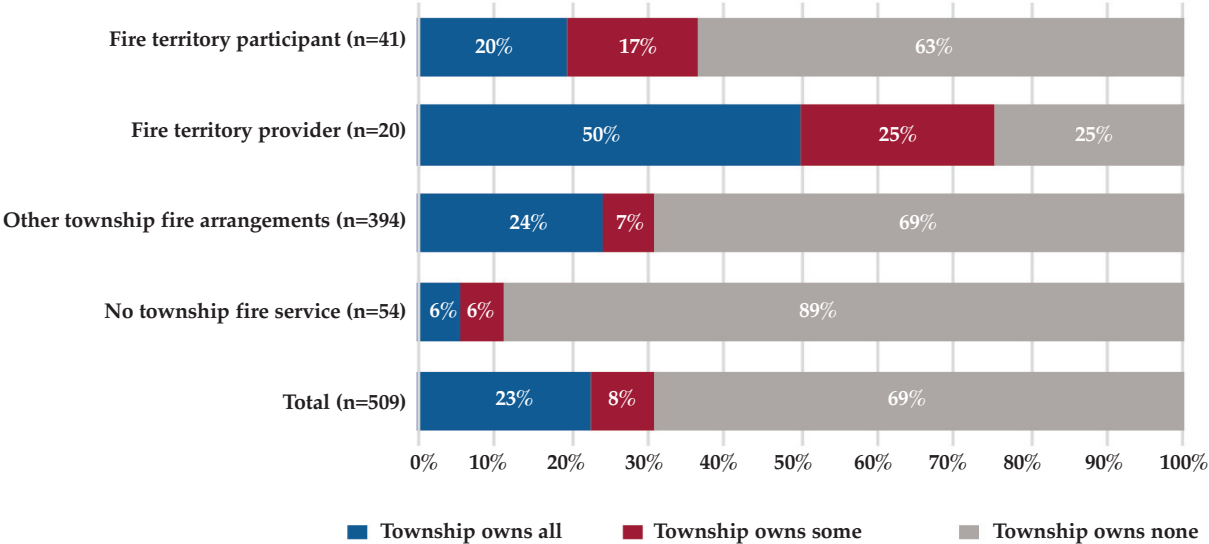Sources: ITA survey; Indiana State Board of Accounts; Indiana Department of Local Government Finance.
Notes:
1. This graph covers only townships that responded to the ITA survey.
2. Six townships that responded to the survey have been identified as having no fire service but indicated owning at least one fire station. In some cases, these may be erroneous survey responses. However, this circumstance can occur legitimately when a township changes fire service arrangements and continues ownership of the station or purchases and owns a station to support the provision of the service within the township.

Figure 78. Townships ownership fire equipment by type of fire arrangement—2022
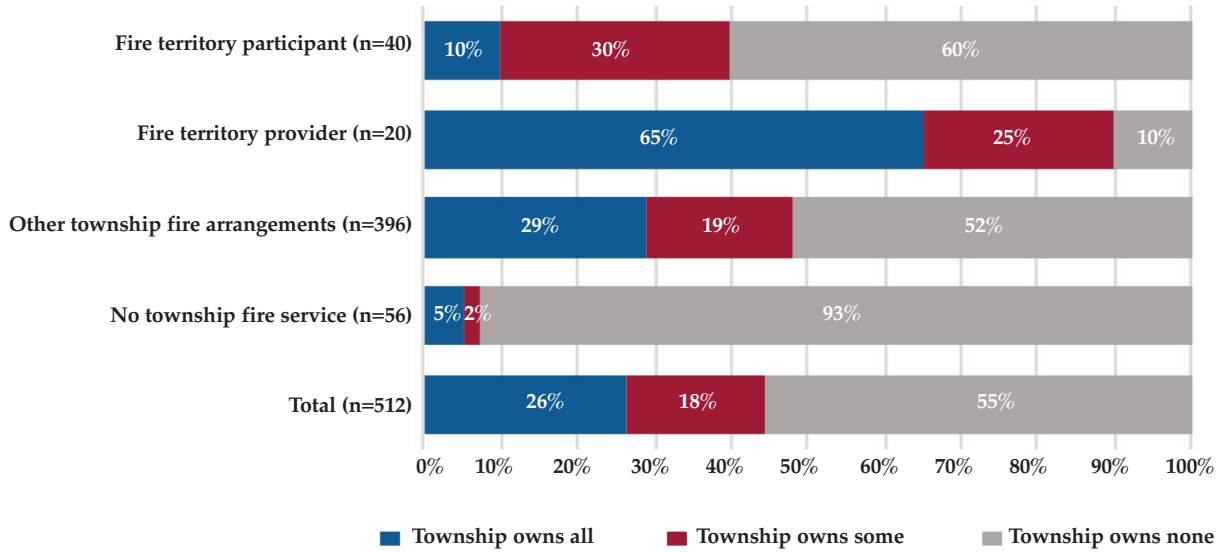

Sources: ITA survey; Indiana State Board of Accounts; Indiana Department of Local Government Finance.

Notes:
1. This graph covers only townships that responded to the ITA survey.
2. Four townships that responded to the survey have been identified as having no fire service but indicated owning fire equipment. In some cases, these may be erroneous survey responses. However, this circumstance can occur legitimately when a township changes fire service arrangements and continues ownership of fire trucks and other equipment or purchases and owns equipment to support the provision of the service within the township.

Figure 79. Township EMS services—2022

Category	Provide EMS	Do not provide EMS
0–999 (n=102)	27%	73%
1,000–1,999 (n=126)	52%	48%
2,000–4,999 (n=139)	38%	62%
5,000–9,999 (n=54)	50%	50%
10,000–29,999 (n=51)	55%	45%
30,000+ (n=43)	51%	49%
Total (n=515)	43%	57%

■ Provide EMS ■ Do not provide EMS
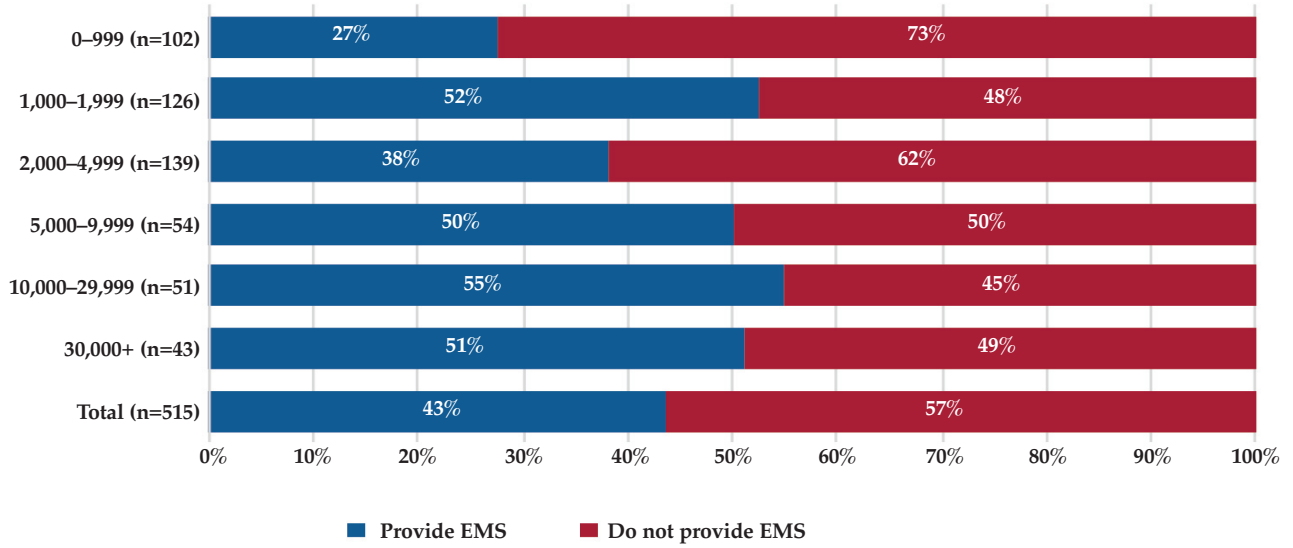
Source: ITA survey; U.S. Census Bureau.

Figure 80. Highest level of EMS service provided among townships that provide EMS services—2022

Category	BLS nontransport	BLS transport	ALS nontransport	ALS transport	BLS transport and ALS nontransport
0–999 (n=25)	36%	20%	12%	28%	4%
1,000–1,999 (n=65)	45%	26%	3%	26%	
2,000–4,999 (n=53)	34%	19%	9%	38%	
5,000–9,999 (n=26)	27%	15%	8%	50%	
10,000–29,999 (n=28)	14%	14%	14%	57%	
30,000+ (n=22)	5%	9%	5%	77%	5%
Total (n=219)	31%	19%	8%	41%	1%

■ BLS nontransport ■ BLS transport
■ ALS nontransport ■ ALS transport
■ BLS transport and ALS nontransport
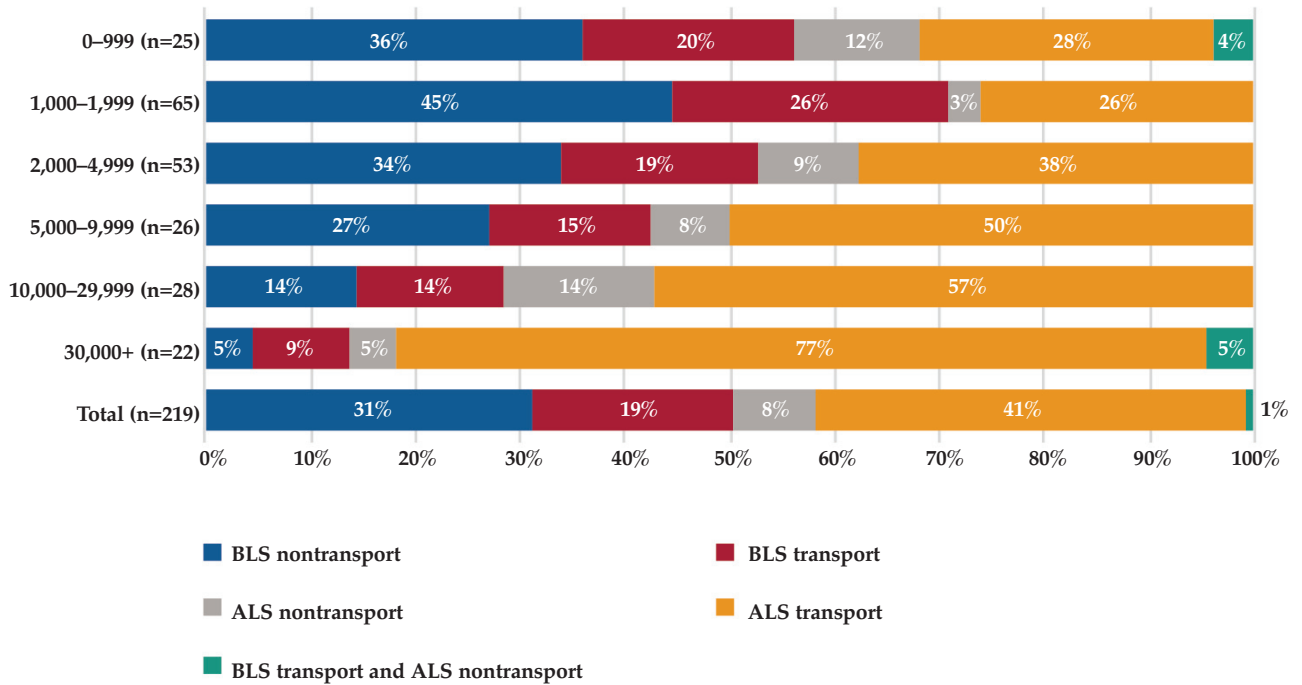
Source: ITA survey; U.S. Census Bureau.

Other services

In addition to township assistance and fire protection, IC 36–6–4–3 establishes a number of duties for township trustees: providing and maintaining pioneer, abandoned, and certain active cemeteries; addressing fence line disputes; destroying noxious weeds; and providing township parks and community centers. IC 33–42–9–7 establishes that township trustees may provide notarization services. Townships also are enabled to provide additional services under the Home Rule Statute—IC 36–1–3. Because the provision of many of township services is not reported in a consistent manner in required administration and financial reporting or other available data sources, the project team included questions about them in the survey of trustees.

Figure 81 and Table 7 summarize data about townships that maintain pioneer and abandoned cemeteries. About 75% of all trustees and more than 60% of trustees in each population category reported having 1–5 pioneer cemeteries. Small townships (0–999 population) reported most often (20%) having none of these cemeteries. Twenty percent of trustees in the 10,000–29,999 population category reported having 6–10 cemeteries. IC 23–14–68–5 establishes penalties for townships that fail to maintain these cemeteries.

Figure 82 shows the percentage of townships with active cemeteries that still have burials and interments. These cemeteries may be pioneer or other cemeteries. Trustees in townships with populations of 5,000–9,999 reported having an active cemetery most often (39%). Meanwhile, at least 30% of trustees in townships with populations of 2,000–4,999 and those greater than 10,000 also reported having active cemeteries.

Figure 83 and Table 8 summarize data about fence line disputes that trustees reported receiving in the current term—2019–22. Less than one–third of trustees reported receiving one or more of these requests in the current term.

Figure 84 and Table 9 provide similar data for requests for noxious weed management. Overall, about one–third of trustees reported receiving one of more contacts about weed management in the 2019–22 term. The percentage of trustees reporting such contacts and the number of contacts generally rises with population. More than half of trustees representing townships with populations of less than 10,000 people reported no contacts, while only about 40% of the largest townships reported no contacts.

Figure 85 and Table 10 show the data about contacts regarding notary services. Overall, 27% of trustees reported getting one or more requests. Similar to weed management requests, the percentage of trustees reporting contacts and the number of contacts increases with population.

Figure 81. Pioneer cemeteries maintained directly or by contract by population category—2022
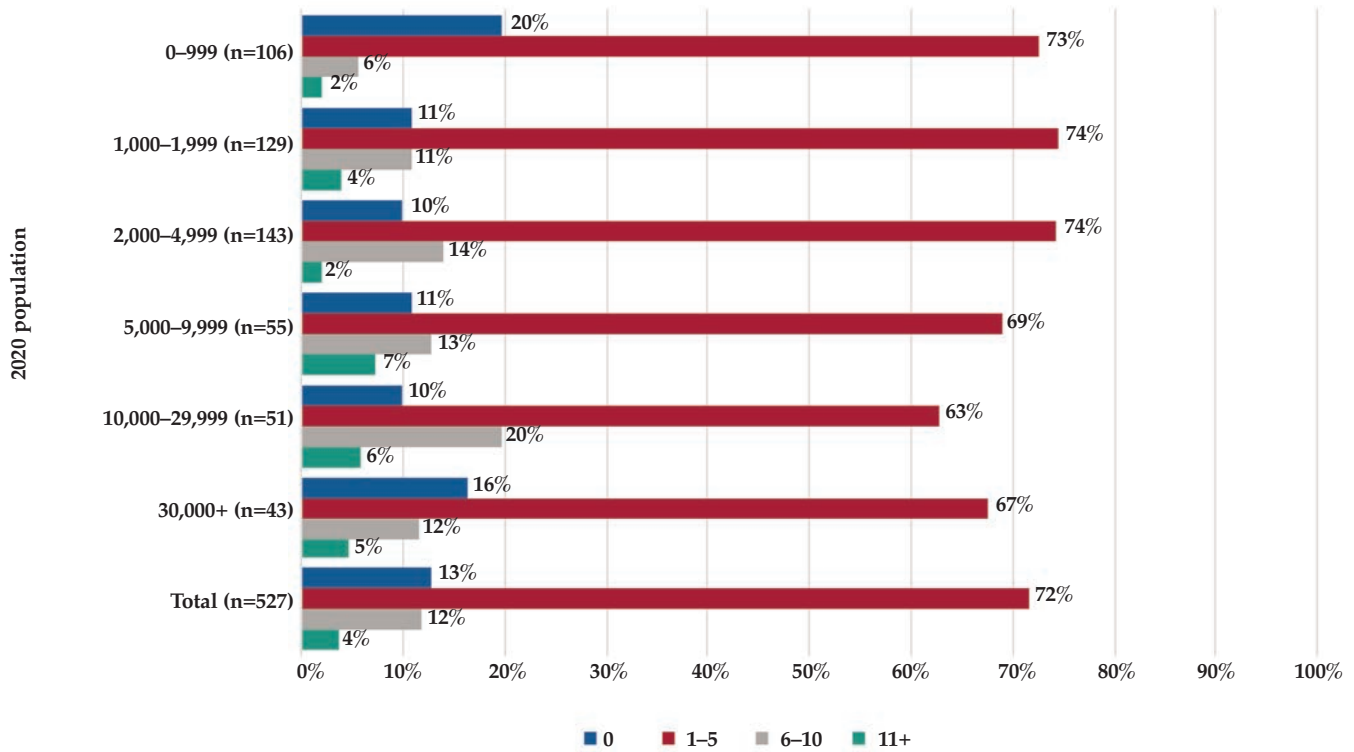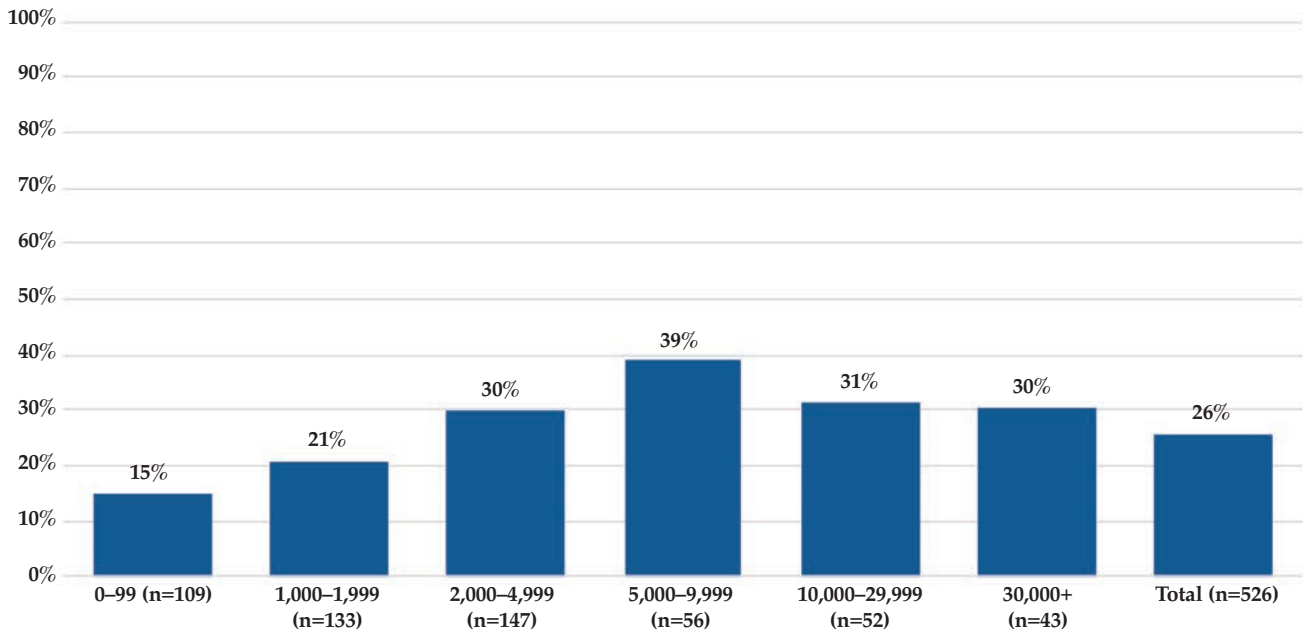

Sources: ITA survey; U.S. Census Bureau.
Note: Pioneer cemeteries are defined in IC 23–14–68.

Table 7. Minimum, maximum, and average pioneer cemeteries—2022

2020 population	Cemeteries	Minimum	Maximum	Average
0–999 (n=106)	251	0	13	2.4
1,000–1,999 (n=129)	425	0	26	3.3
2,000–4,999 (n=143)	479	0	15	3.3
5,000–9,999 (n=55)	215	0	13	3.9
10,000–29,999 (n=51)	210	0	20	4.1
30,000+ (n=43)	138	0	14	3.2
Total (n=527)	**1,718**	**0**	**26**	**3.3**

Sources: ITA survey; U.S. Census Bureau.
Note: Pioneer cemeteries are defined in IC 23–14–68.

Figure 82. Townships with active cemeteries—2022

Sources: ITA survey; U.S. Census Bureau.
Note: Active cemeteries are those that have new burials/interments.

Figure 83. Contacts regarding fence line disputes—2019–22
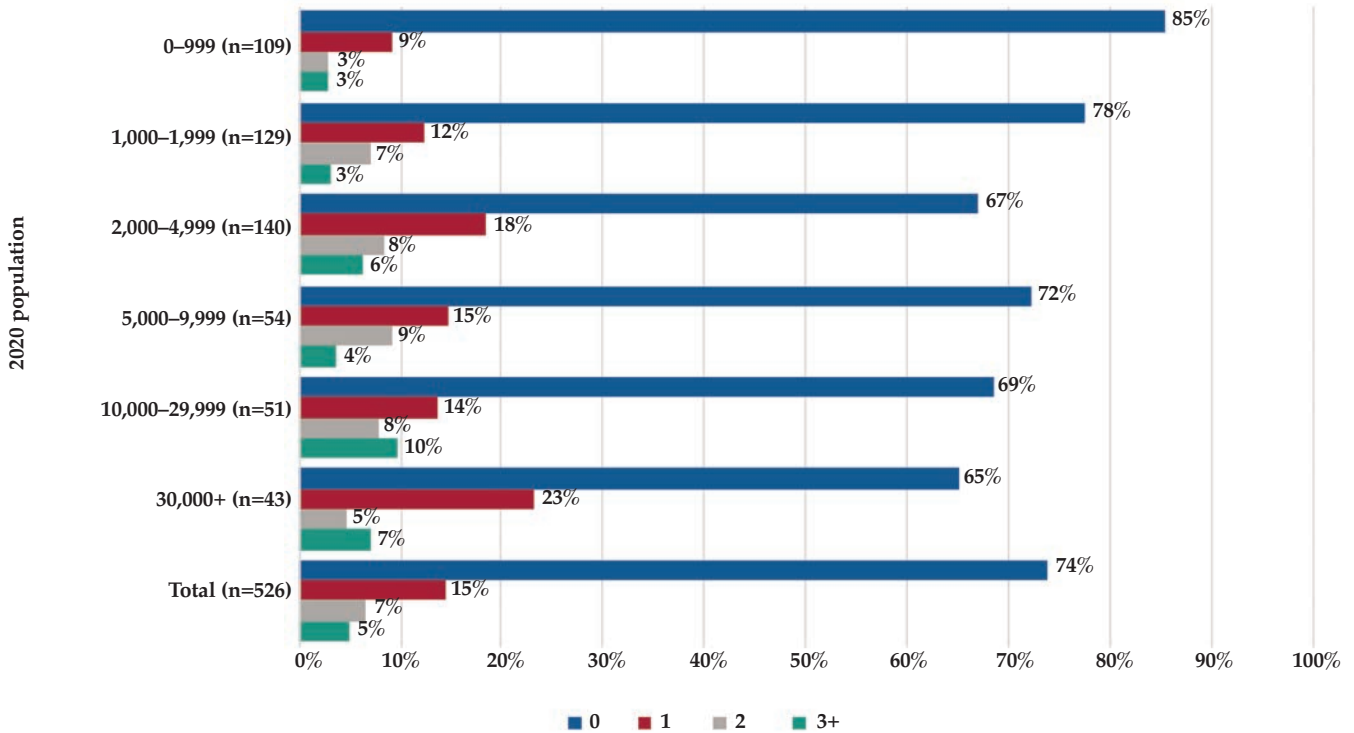
Sources: ITA survey; U.S. Census Bureau.
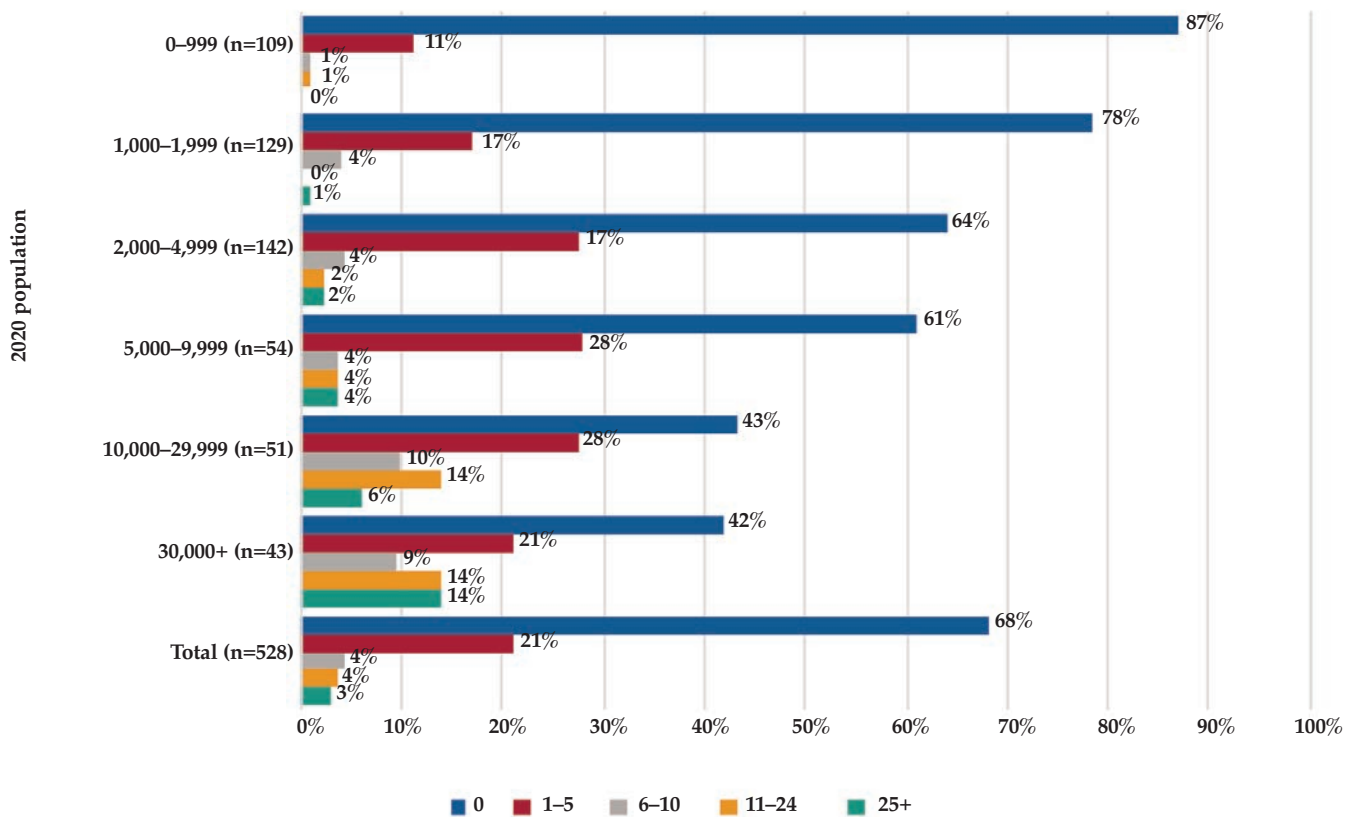Note: Fence viewer is established as a trustee duty by IC 36-6-4-3.

Table 8. Minimum, maximum, and average number of fence line disputes—2019–22

2020 population	Requests	Minimum	Maximum	Average
0–999 (n=109)	33	0	10	0.3
1,000–1,999 (n=129)	53	0	6	0.4
2,000–4,999 (n=140)	94	0	11	0.7
5,000–9,999 (n=54)	32	0	8	0.6
10,000–29,999 (n=51)	46	0	12	0.9
30,000+ (n=43)	27	0	5	0.6
Total (n=526)	**285**	**0**	**12**	**0.5**

Sources: ITA survey; U.S. Census Bureau.
Note: Fence viewer is established as a trustee duty by IC 36–6–4–3.

Figure 84. Contacts regarding noxious weed management—2019–22

Sources: ITA survey; U.S. Census Bureau.
Note: Noxious weed management is established as a duty for trustees under IC 36–6–4–3(16) and IC 15–16–8 et seq.

Table 9. Minimum, maximum, and average number of noxious week contacts—2019–22

2020 population	Requests	Minimum	Maximum	Average
0–999 (n=109)	40	0	12	0.4
1,000–1,999 (n=129)	141	0	50	1.1
2,000–4,999 (n=142)	352	0	119	2.5
5,000–9,999 (n=54)	205	0	100	3.8
10,000–29,999 (n=51)	380	0	124	7.5
30,000+ (n=43)	724	0	298	16.8
Total (n=528)	**1,842**	**0**	**298**	**3.5**

Sources: ITA survey; U.S. Census Bureau.
Note: Noxious weed management is established as a duty for trustees under IC 36–6–4–3 (16) and IC 15–16–8 et seq.
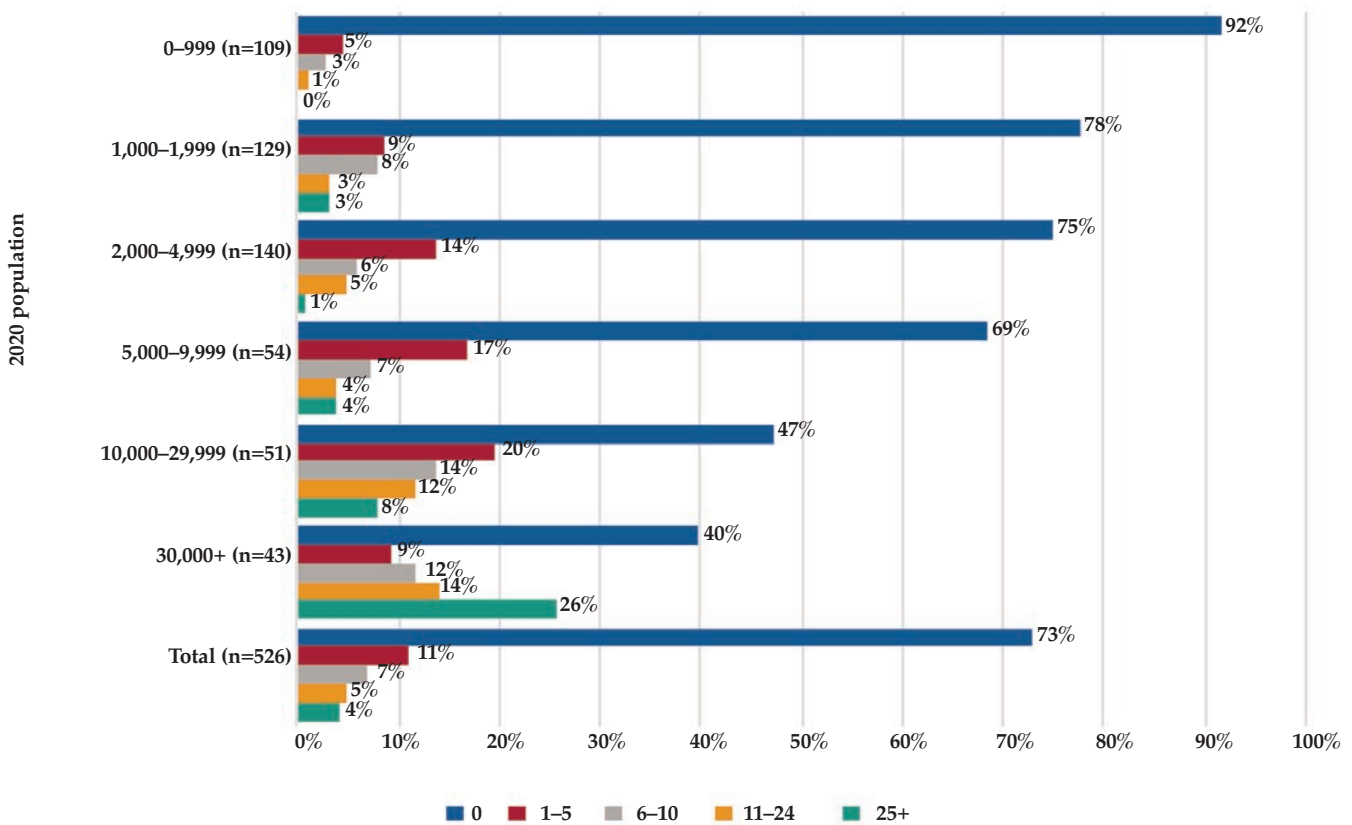
Figure 85. Requests for notary services—2019–22

Sources: ITA survey; U.S. Census Bureau.
Note: IC 33–42–9–7 establishes that township trustees may provide notarization services, and IC 33-42-54 requires these services be provided without a fee.

Table 10. Minimum, maximum, and average number of requests for notary services—2019–22

| 2020 population	Requests	Minimum	Maximum	Average
0–999 (n=109)	53	0	20	0.5
1,000–1,999 (n=129)	316	0	50	2.4
2,000–4,999 (n=140)	436	0	201	3.1
5,000–9,999 (n=54)	175	0	45	3.2
10,000–29,999 (n=51)	1,211	0	840	23.7
30,000+ (n=43)	630	0	100	14.7
Total (n=526)	**2,821**	**0**	**840**	**5.4**

Sources: ITA survey; U.S. Census Bureau.
Note: IC 33–42–9–7 establishes that township trustees may provide notarization services. IC 33–42–5–4 requires these services be provided without a fee.

Figure 86 shows the percentage of trustees who reported providing community buildings and parks in their townships as well as providing recreational programming and library access for township residents. The percentage of trustees who reported having parks and providing recreational programming generally increases with population. Conversely the percentage of trustees who reported providing library access for residents generally decreases with population. This likely is because most of the townships in Indiana that are not served by county or municipal library systems are small and rural. The percentage of trustees reporting having a community building does not follow as clear a pattern. About half of trustees representing townships with population greater than 30,000 reported having such a facility. About one–quarter of trustees representing townships with populations between 1,000–4,999 and 10,000–29,999 also reported having community centers.

Figure 87 shows examples of additional services that trustees indicated providing excluding services that would typically be considered social services. These services include support for community events, care for physical assets in the community, serving a liaison role on substantial community discussions, as well as specialized recreational facilities and little libraries.

Figure 86. Townships providing parks, recreational programming, community buildings, and library access—2019–22
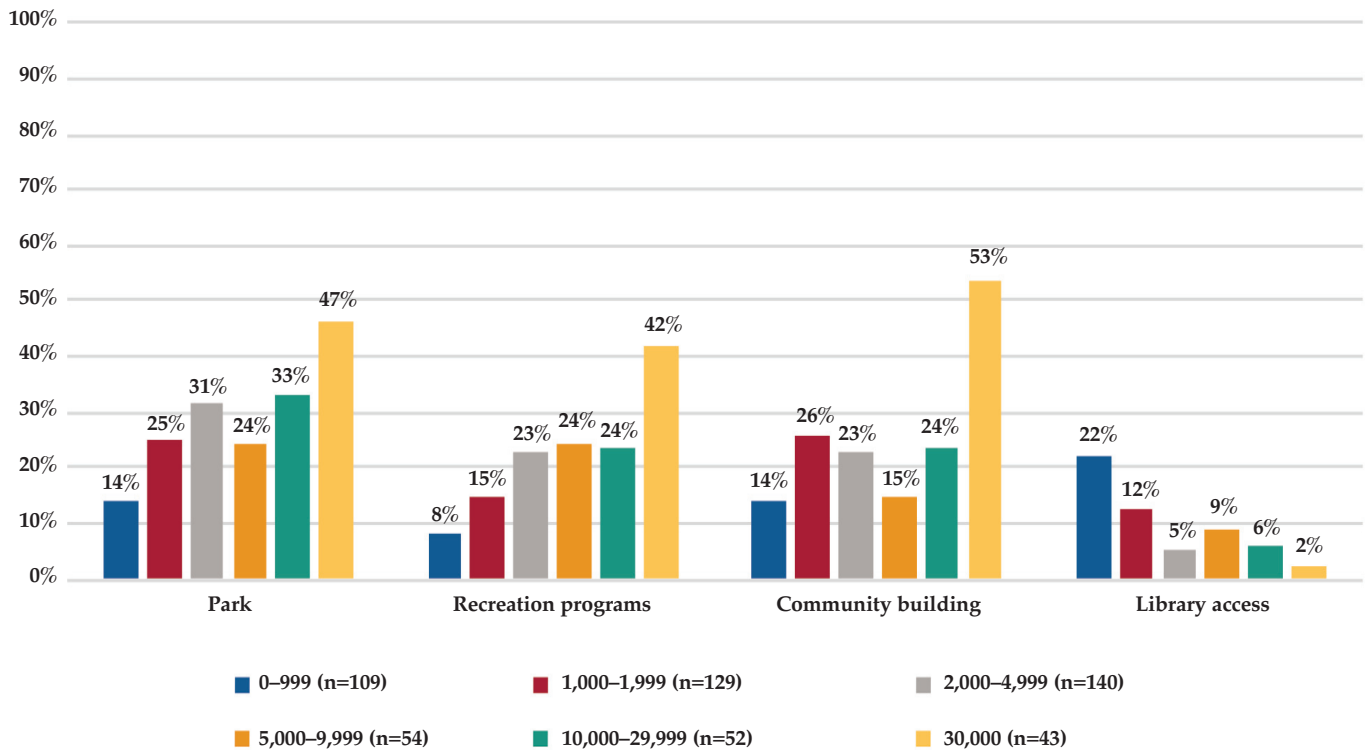
Sources: ITA survey; U.S. Census Bureau.

Figure 87. Additional township services identified by trustees, excluding social services—2019–22

- Public safety and disaster management (support for law enforcement—equipment and community events, installing disaster warning sires, Safe Haven baby boxes, safety education, assistance with disaster response and recovery, CPR training, fire safety education, carbon monoxide and smoke detector giveaways) (29)
- Support for other organizations in the community (hosting in township community building, donations, community service contracts) (28)
- Host or support community events (holiday celebrations, community dinners, concerts, local festivals, parades) (21)
- Youth (4–H, scouting, youth sports, Junior Achievement) (21)
- Care for community assets (streetlights, mowing, fence repair, snow removal, community cleanups, main street beautification, museums, memorials, historic buildings) (17)
- K–12 education
- Community liaison (providing information and hosting meetings about local issues, working with other local governments, helping residents access other local governments) (6)
- Additional parks and recreation assets (sports facilities and walking trails) (6)
- Little library/reading room (3)

Source: ITA survey.
Note: Other services that trustees identified and typically would be considered social services are shown in Figure 68 in the section about township assistance. Some services and service categories are duplicated in both figures because they have elements of social services and nonsocial services.

Finance

Expenditures

Figure 88 and Table 11 show average township expenditures 2015–21. Not surprisingly, average expenditures increase with population. Expenditures for townships in each population category generally have increased modestly since 2015 with some variations in gains and losses year to year. For 2020 and 2021, townships in the 0–999 population category are the only category with fewer average expenses in 2021 than in 2020.

Expenditures vary within each population category. Figure 89 shows the minimum, maximum, median, and mean aggregated expenditures in each population category for 2019–21. In each category, the maximum township disbursements were substantially larger than mean and median disbursements. Upon further investigation, fire service operations and capital outlays were identified specifically as common reason for the substantially higher outlays. One township serves an urban population and has a professional fire department. Four townships are fire service provider units for a fire territory or through an interlocal agreement. The unit with the maximum expenditures in the smallest population category made a substantial purchase of fire equipment during this three-year period. In a number of other townships with disbursements above the mean, the project team also identified that nonfire capital outlays had a substantial effect on overall expenditures.

Figure 88. Average township expenditures by year and population category—2015–21
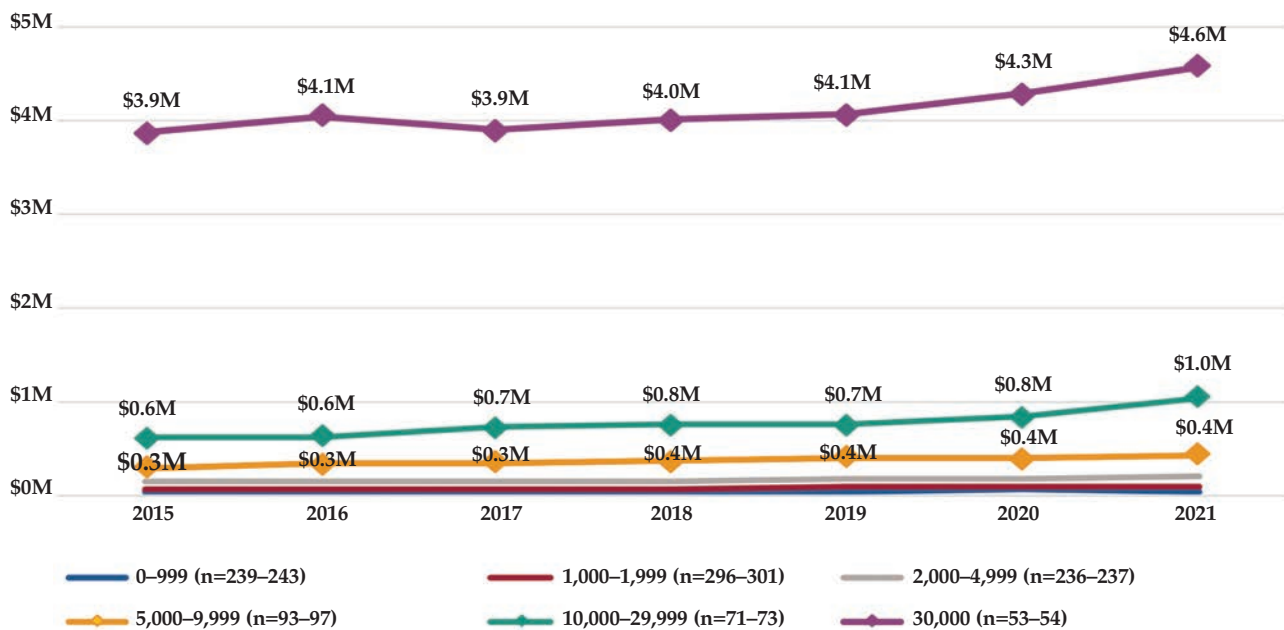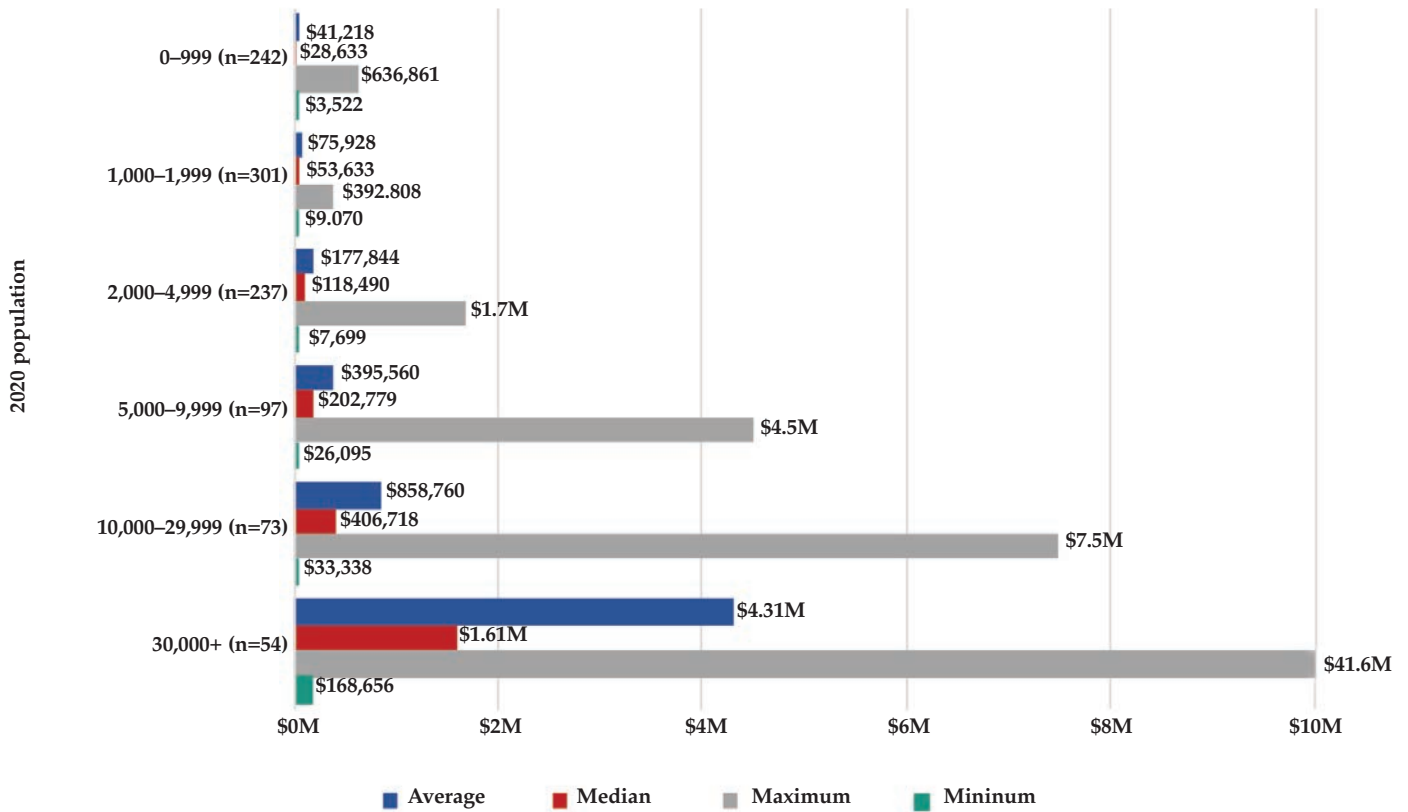

Indiana State Board of Accounts; U.S. Census Bureau.

Table 11. Average annual township expenditures by population category — 2015–21

Year	2020 population					
	0–999	1,000–1,999	2,000–4,999	5,000–9,999	10,000–29,999	30,000+
2015	$34,254	$63,883	$133,684	$293,937	$605,806	$3,867,581
2016	$38,921	$68,135	$144,788	$325,265	$624,810	$4,051,164
2017	$36,963	$69,110	$150,012	$349,711	$722,170	$3,896,718
2018	$36,245	$68,490	$154,902	$355,191	$751,031	$4,016,143
2019	$40,432	$71,887	$171,751	$394,484	$744,027	$4,065,495
2020	$44,827	$76,738	$176,836	$387,208	$831,582	$4,289,192
2021	$39,214	$80,497	$184,944	$422,408	$1,037,669	$4,583,244

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 89. Minimum, maximum, median, and mean township expenditures—2019–21
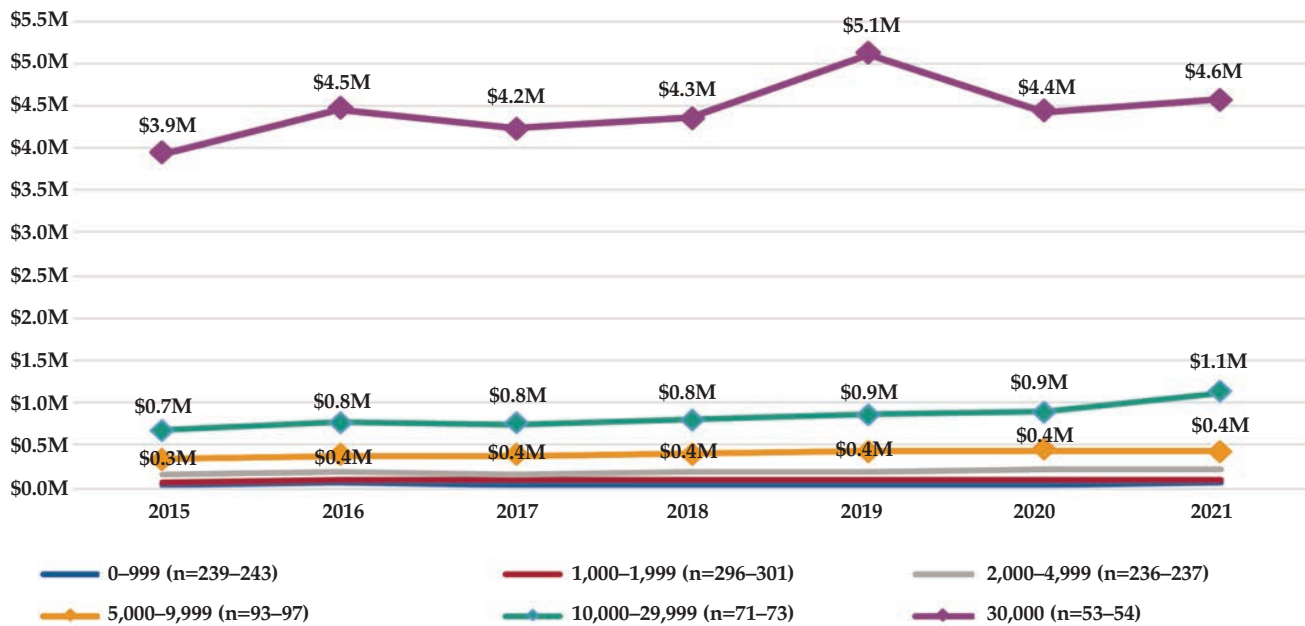

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Revenues

Figure 90 and Table 12 show average township revenue by year and population category. Like expenditures, average revenue generally increases with population. The average revenue for townships in each population category generally has increased modestly since 2015 with some variations in gains and losses year to year. In 2020 and 2021, the average revenue in townships with populations of 5,000–9,999 were the only ones with less average revenue in 2021 than in 2020. The same townships are reflected in the maximum revenues by population category as in the maximum expenditures, again reflecting in large part revenues associated with fire service (Figure 91).

Figure 92 shows that general revenues make up a substantial share of townships' revenue on average. Tables 13 and 14 and Figures 93 and 94 show the average amount of general revenue and property taxes by year and population category. These show less variation than overall revenues. While the proportion of total revenues that come from nongeneral revenues is on average much smaller than the proportion that come from general revenues, these revenues account for much of the revenue variation across townships (Figure 95). This is at least in part a function of user fees and charges for fire protection and EMS services. Anecdotal information also suggests that some townships across the state have access to specialized revenues such as landfill tipping fees.

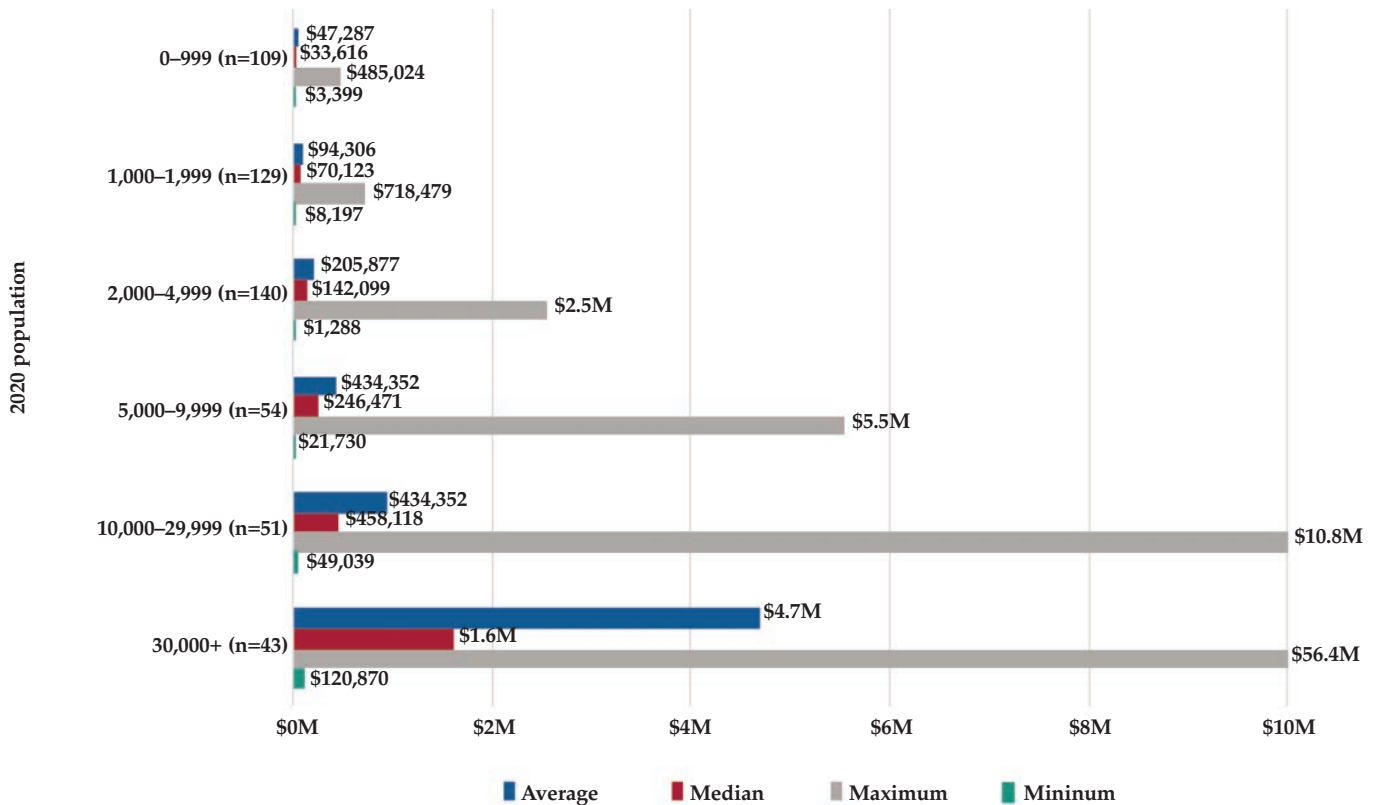**Figure 90. Average township revenue by year and population category—2015–21**

Indiana State Board of Accounts; U.S. Census Bureau.

Table 12. Average total annual revenue by population category

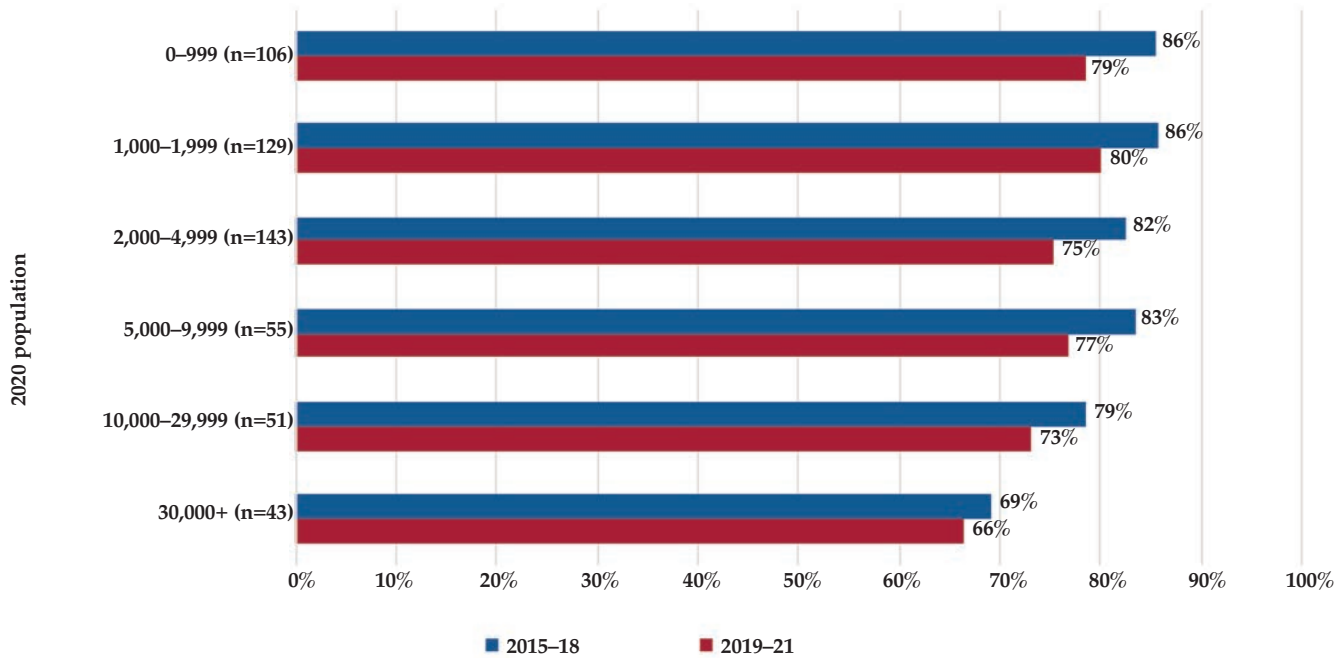| Year	2020 population					
	0–999	1,000–1,999	2,000–4,999	5,000–9,999	10,000–29,999	30,000+
2015	$42,088	$73,491	$160,371	$328,039	$676,722	$3,929,602
2016	$48,208	$81,368	$174,699	$382,763	$761,606	$4,451,333
2017	$44,231	$80,563	$171,347	$381,943	$753,594	$4,228,025
2018	$44,933	$84,258	$186,725	$397,094	$790,272	$4,345,370
2019	$44,512	$87,932	$195,713	$424,628	$859,830	$5,110,198
2020	$47,888	$93,689	$207,969	$449,206	$882,117	$4,426,806
2021	$49,483	$101,393	$213,982	$428,896	$1,121,338	$4,563,135

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 91. Minimum, maximum, median, and mean township revenue—2019–21

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 92. Average percentage of general revenue to all revenue by term and population category—2015–21

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Table 13. Average annual general revenue by population category—2015–21

Year	2020 population					
	0–999	1,000–1,999	2,000–4,999	5,000–9,999	10,000–29,999	30,000+
2015	$36,178	$64,167	$130,026	$281,053	$541,136	$2,432,825
2016	$39,152	$70,462	$143,532	$322,275	$590,349	$2,573,936
2017	$34,407	$65,779	$132,570	$289,618	$545,908	$2,578,173
2018	$34,360	$66,712	$138,189	$299,313	$578,427	$2,682,134
2019	$33,916	$68,531	$140,960	$315,077	$609,153	$2,788,425
2020	$35,085	$73,507	$151,180	$313,131	$632,251	$2,791,540
2021	$36,681	$79,695	$156,161	$313,717	$667,043	$2,844,176

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 93. Minimum, maximum, and average general revenue by population category—2019–21
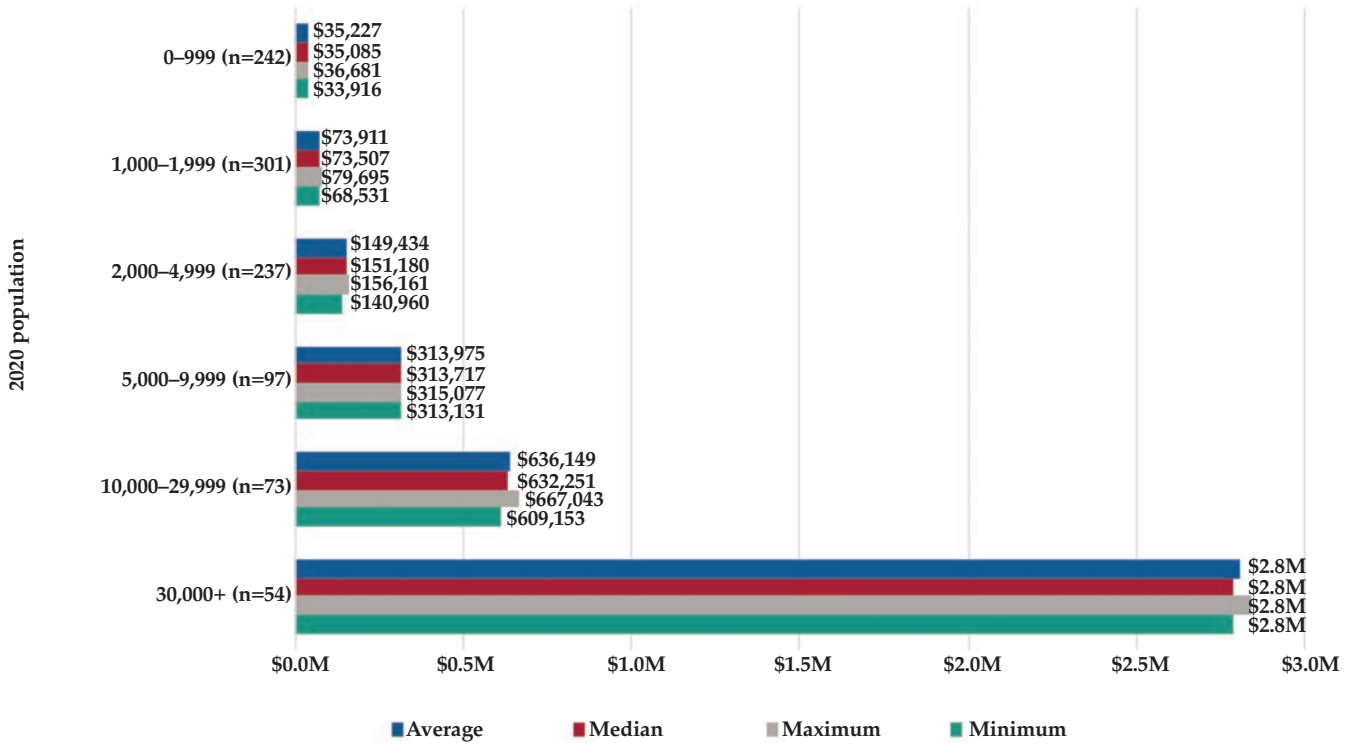

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Table 14. Average annual property tax revenue by population category

Year	2020 population					
	0–999	1,000–1,999	2,000–4,999	5,000–9,999	10,000–29,999	30,000+
2015	$26,985	$50,070	$101,943	$215,739	$430,044	$2,072,889
2016	$27,362	$53,531	$105,962	$236,511	$419,167	$2,117,530
2017	$27,810	$54,575	$109,876	$243,016	$454,793	$2,183,909
2018	$28,663	$55,021	$115,257	$246,714	$469,637	$2,255,909
2019	$28,572	$56,389	$118,621	$256,361	$487,219	$2,354,091
2020	$29,348	$61,952	$129,117	$268,391	$508,788	$2,346,992
2021	$31,041	$67,185	$137,660	$273,466	$524,616	$2,438,111

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Figure 94. Minimum, maximum, and average property tax revenue—2019–21

0–999 (n=242)
$29,654
$29,348
$31,041
$28,572

1,000–1,999 (n=301)
$61,842
$61,952
$67,185
$56,389

2,000–4,999 (n=237)
$128,466
$129,117
$137,660
$118,621

5,000–9,999 (n=97)
$266,073
$268,391
$273,466
$256,361

10,000–29,999 (n=73)
$506,874
$508,788
$524,616
$487,219

30,000+ (n=54)
$2.4M
$2.4M
$2.4M
$2.3M

2020 population

$0.0M $0.5M $1.0M $1.5M $2.0M $2.5M $3.0M

■ Average ■ Median ■ Maximum ■ Minimum

Sources: Indiana State Board of Accounts; U.S. Census Bureau.

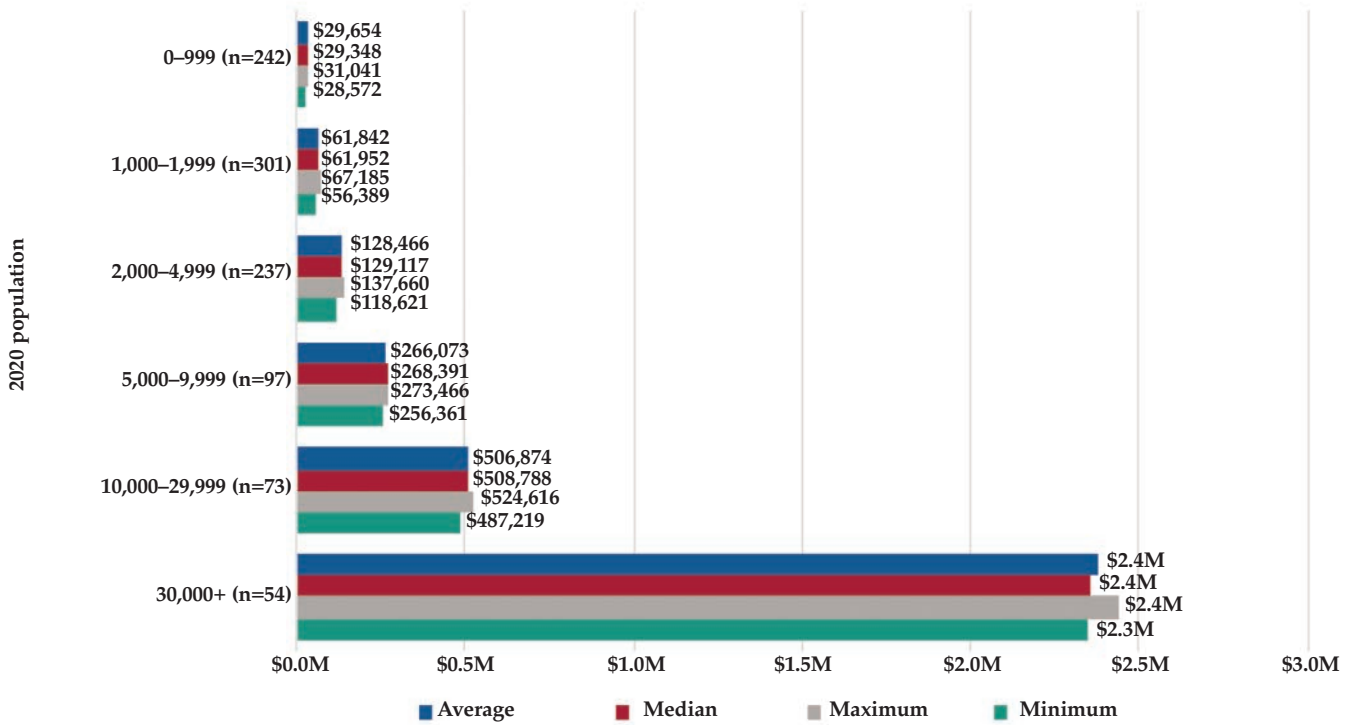**Figure 95. Minimum, maximum, and average nongeneral revenue—2019–21**

0–999 (n=242)
$13,218
$6,656
$404,157
$2

1,000–1,999 (n=301)
$22,078
$12,657
$583,029
$1

2,000–4,999 (n=237)
$58,921
$28,891
$817,027
$3

5,000–9,999 (n=97)
$123,397
$38,048
$3.6M
$26

10,000–29,999 (n=73)
$322,425
$93,326
$9.0M
$6

30,000+ (n=54)
$1.9M
$479,053
$46.0M
$623

2020 population

$0M $2M $4M $6M $8M $10M

■ Average ■ Median ■ Maximum ■ Minimum
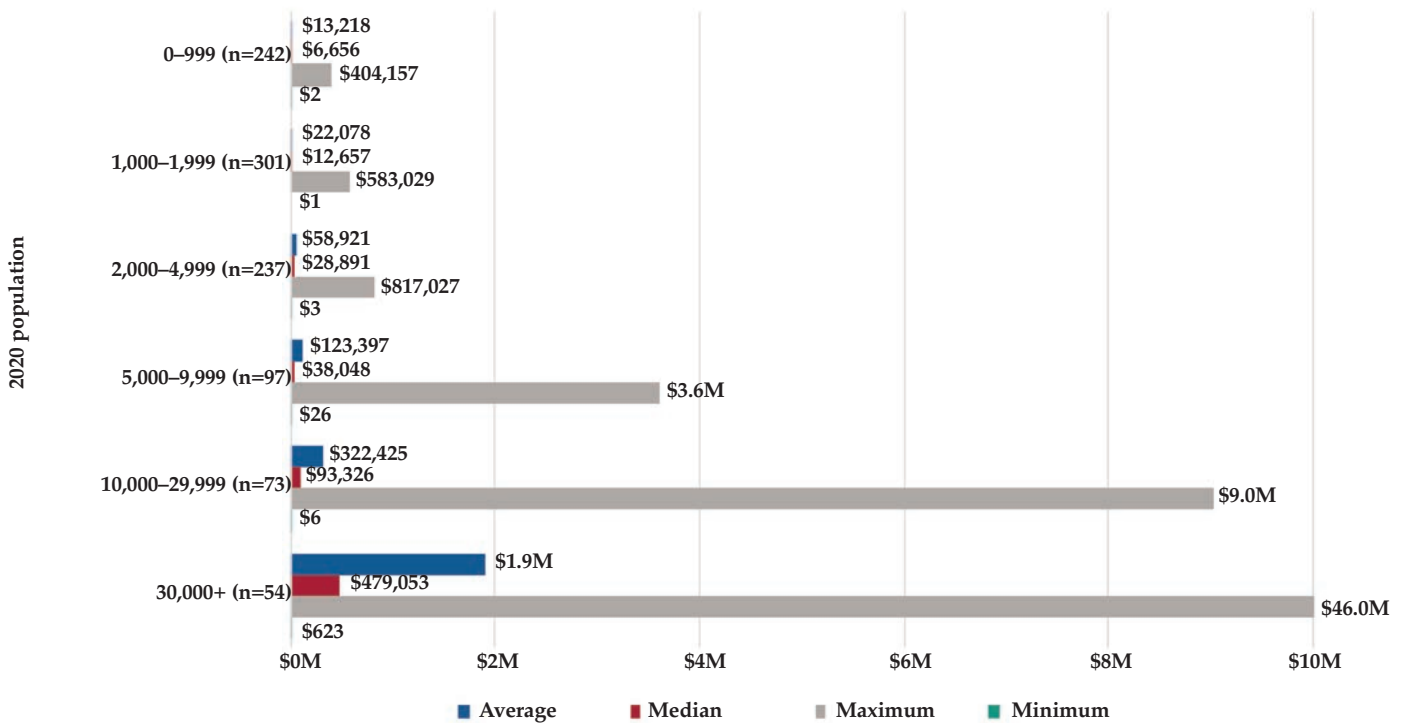
Sources: Indiana State Board of Accounts; U.S. Census Bureau.

Property tax circuit breakers

Given townships' heavy reliance on property taxes, circuit breaker losses can result in a nontrivial loss of revenue. Figure 96 shows the average estimated percentage losses for townships in 2021 by 2020 population and the proportion of township residents who also live in a city or town. The data shows that for townships with populations of 2,000 and greater, the pattern of estimated average circuit breaker losses increases with the proportion of population located within municipalities. The two points that break this pattern for townships with populations larger than 10,000 are outliers representing single townships.

Figure 96. Average percentages of property tax circuit breaker loss by population and proportion of the population in municipalities—2021
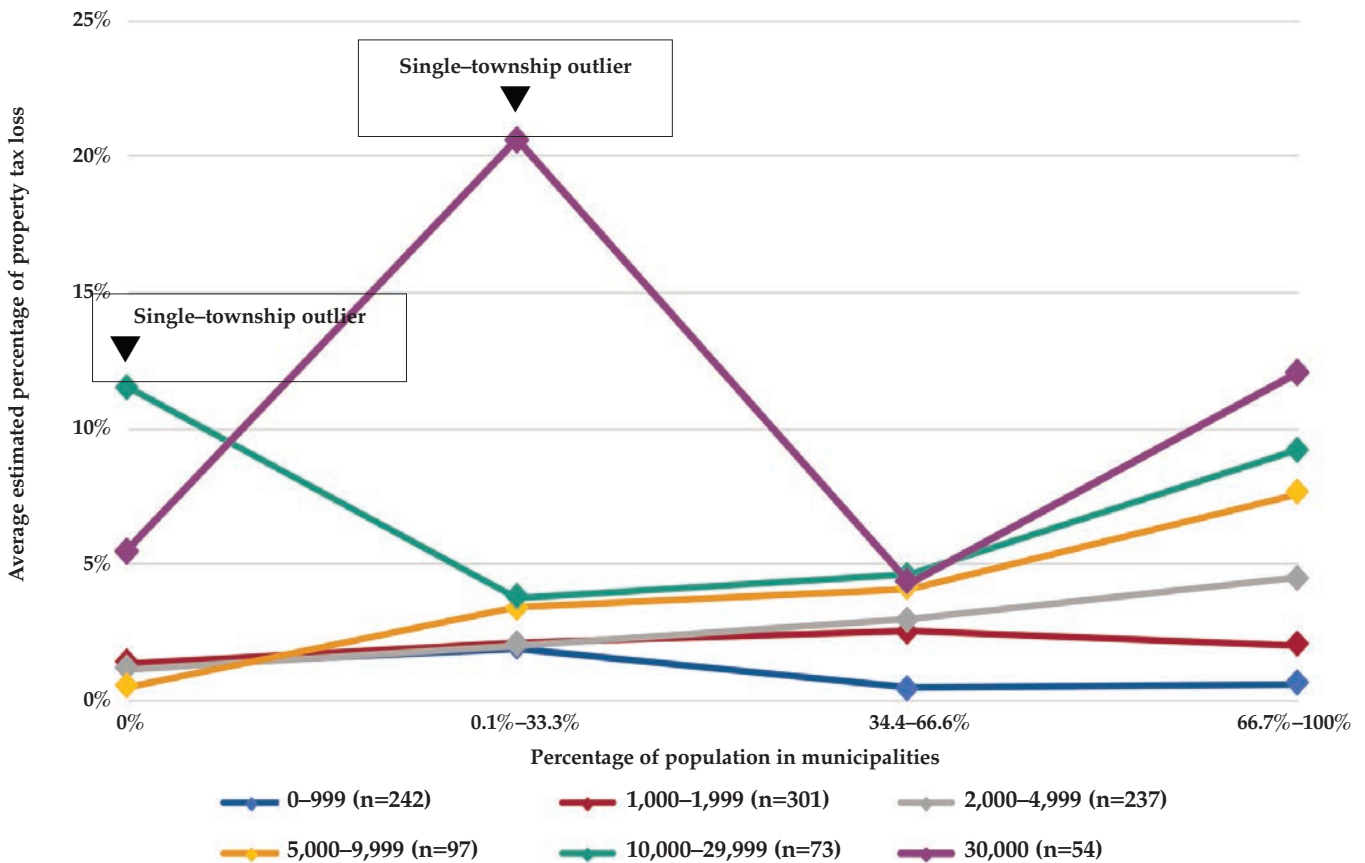
Sources: Indiana Department of Local Government Finance; U.S. Census Bureau.

Statutory mechanisms for sharing services or merging township governments[5]

Several Indiana statutes enable townships to provide or receive services from other local governments and to merge one or more government units. In some cases, these statutes provide general structures for merging or consolidating services. In other cases, the ability to cooperate is codified for specific services and units. Each is described below with examples of their use or potential use for townships.

IC 36–6–1.5 Township Merger

IC 36–6–1.5 enables two or more adjacent townships to merge by holding public hearings and the adoption of identical resolutions by the township trustee and township board of the merging units. The board for the merged unit is elected at large but must include a member who resides in the territory of the merged units. While there is no specific financial requirement in the statute, financial and legal assistance are needed to comply with statutory requirements and to provide due diligence to the public.

Franklin, Union, and Needham townships in Johnson County undertook the first successful effort to merge townships using this method. The new merged township—Franklin Union Needham Township—was effective on January 1, 2022.

IC 36–1.5 Government Modernization

IC 36–1.5 can be used to merge local government units or to create cooperative service arrangements. Regarding townships, the statute allows townships to merge with county governments, cities, towns, and other townships. The resulting government unit has all the powers of the merging units. The process allows significant flexibility in crafting a merger. It also is complex and expensive because legal and financial assistance typically is required. The process requires the legislative bodies of the merging units to complete a detailed reorganization plan and a full fiscal analysis—including the effects on nonparticipating units—as well as to hold public hearings and pass identical resolutions. Once the resolutions have passed, the merger goes to referendum. If a majority of citizens in each of the merging units approve, the merger goes forward. This same statute also allows the formation of cooperative agreements using a similar process.

This statute has been utilized successfully and unsuccessfully to merge townships with other governments. Also, one attempt was made to utilize it to form a cooperative arrangement but was abandoned because interlocal agreements under IC 36–1–7 Interlocal Cooperation can be used more simply to accomplish the same end. Table 15 provides some basic information about each of these efforts.

IC 36–1.7 Interlocal Cooperation

IC 36–1–7 enables local government units to cooperate through a formal agreement to provide any service that the participating units have the authority to provide. No formal fiscal analysis is required, but the agreement must outline a set of required elements such as how shared assets will be distributed upon dissolution of the agreement. Internal or contract legal assistance typically is used to craft these agreements. These agreements are approved by the executive and legislative bodies, must be recorded with the county recorder, and then filed with the Indiana State Board of Accounts. This mechanism is frequently used by townships to share fire and EMS services.

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[5]Special thanks to Steve Buschmann, a task force member, for his assistance in compiling the list of statutory tools available for mergers and shared services.

IC 36–8–11 Fire Protection Territory[6]

Fire protection territories are codified as a specific cooperative arrangement to provide fire protection services and to gain additional fiscal resources. One cooperating unit functions as the provider unit that handles funds, and the remaining units are designated as participating units. A territory can be formed by completing a detailed financial analysis, presenting the analysis at the prescribed number of public hearings, and adopting identical ordinances or resolutions. The timing of adoptions is very specific and limited. The complexity of the financial and legal requirements necessitates legal and financial assistance. Many such agreements exist throughout the state.

IC 36–8–12–3(b) Assumption of Fire Protection in a Municipality

This statutory provision enables townships to provide fire service to a municipality at least partially located within the township. The two legislative bodies must adopt resolutions or ordinances that allow the township to provide services to the entire area and to impose a fire levy for the area. The DLGF makes the adjustments to the levy. No special fiscal or legal analysis is required.

IC 12–20–4–7 Shared Township Assistance Investigator

This statutory provision allows townships to share a township assistance investigator by entering into a contract.

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[6]IC 36–8–11 Fire Protection Districts provides another structure for the provision of fire service. County commissioners may form these special districts to provide fire protection services in unincorporated areas and in municipalities with local government consent. Residents can petition for the formation of a district or county commissioners can initiate them without a petition. These are separate government units governed by a board of trustees appointed by commissioners. Townships do not provide fire service in these areas.

Table 15. Local efforts using IC 36–1.5

Participating governments	Services included	Outcome
Zionsville, Eagle Township, and Union Township (Boone County)	Full merger	Merger took effect in 2010.
East Allen County communities (townships and municipalities)	Partial consolidation including collaborating on police service and creating a separate building department and street and highway department.	The merger was not successful. Two municipalities did not act.
White River Township and Greenwood or Bargersville	Up to full consolidation	Greenwood and White River Township passed resolutions to consolidate with White River Township in 2008. Bargersville passed a resolution to consolidate the town and part of White River Township. Neither merger moved forward.
Pike, Wayne, Decatur, Franklin, Perry, and Lawrence townships (Marion County)	Cooperative agreement regarding fire service	The reorganization committee amended its final report to indicate that the efforts previously mentioned could be accomplished without using IC 36–1.5.
Townships in Howard County	Full merger of 11 townships into five townships along school district boundaries.	The merger of Harrison, Monroe, and Honey Creek townships did not progress to referendum. The referendum question for Clay, Ervin, and Howard townships was defeated. The referendum question for Jackson, Liberty, and Union townships was approved by Jackson and Liberty townships but not by Union Township. Two townships did not participate. None of the mergers became effective.
Yorktown and Mt. Pleasant Township (Delaware County)	Full merger	Merger became effective in 2013.
Zionsville and Perry Township (Boone County)	Full merger	Merger with the previously consolidated unit became effective in 2014.

Sources: This table was adapted from *Report to the General Assembly—Local fiscal review (2008 HEA 1001) and Local government consolidation (IC 36–1.5)* published by the Indiana Advisory Commission on Intergovernmental Relations in 2008; Kokomo Tribune.

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APPENDIX A: METHODOLOGY

This section provides technical documentation for the preceding analysis with detail on data sources, coverage, calculation methods, and data limitations.

Survey of trustees

In spring of 2022, the project team administered a survey of township trustees to collect information that is not compiled statewide. The 24-question survey was developed by the project team in consultation with the ITA Board and Task Force. Trustee names and emails were obtained from three sources: the Indiana Township Association, the Indiana State Board of Accounts (SBOA), and the Indiana Department of Local Government Finance (DLGF). These lists were triangulated to develop the respondent database. The survey was tested during the week of April 18, 2022, by the trustees on the steering committee and task force. The ITA staff also sent out a notice to all trustees announcing that the survey was coming. The survey was sent to all remaining current township trustees via email on April 26, 2022. Nonrespondents received two reminders on May 4, 2022, and May 17, 2022. Trustees submitted responses principally online through Qualtrics. In a few cases, trustees asked to complete a paper copy of the questionnaire. These surveys were entered by project team members using Qualtrics.

The analysis in this report includes all surveys that were submitted through July 10, 2022, and for which the specific township was identifiable. Five of the surveys submitted did not identify the specific township. The response rate is shown in Table A1 by population category. The overall effective response rate was 54%.

The project team identified duplicate submissions, cleaned, and analyzed the data in Excel principally. In a few cases, data was also imported into SPSS for analysis. The results presented in the report are nominal; no statistical testing has been completed.

Additional information about the structure of particular survey questions is provided below in the applicable descriptions. To account for nonresponses to specific questions, the number of responses is provided in most data tables and figures.

Table A1. Trustee survey responses and response rates

2020 population	Respondents	Townships	Response rate
0–999	112	242	46.3%
1,000–1,999	133	301	44.2%
2,000–4,999	146	236	61.9%
5,000–9,999	57	96	59.4%
10,000–29,999	52	72	72.2%
30,000+	43	55	78.2%
Total	543	1,002	54.2%
Unidentifiable	5	N/A	N/A

Sources: ITA survey; U.S. Census Bureau.

Geography and demographics

Inventory of townships

The project team compiled changes in the number of townships since 2010 using the 2010 Summary Tape File 1 and 2020 Redistricting Data Summary File from the U.S. Census Bureau as well as press reports and professional knowledge.

For the many data sources described below, the number of township governments included vary based on the number that existed during those years. No attempt has been made to remove townships that were later consolidated.

Population/population change

The project team used census population data from the 2010 Summary File 1 and 2020 Redistricting File to analyze township population and population change. The data for each topic that follows also is summarized using six population ranges: 0–999; 1,000–1,999; 2,000–4,999; 5,000–9,999; 10,000–29,000; and 30,000 and greater.

Townships population within municipalities

The project team calculated the percentage of the township population that is also within cities and towns using the U.S. Census Bureau 2020 Redistricting Data Summary File.

Urban and rural population

The project team used census urban and rural population data from the 2010 Summary Tape File 3. The 2020 census products that contain these data points had not yet been released. The U.S. Census Bureau defines urbanized as "densely settled tracts, nonresidential uses, and connected lower density tracts." Urbanized areas contain a population of 50,000 or more, while urban clusters have populations between 2,500–49,999. The remaining areas are rural.

Poverty

The federal government publishes the Federal Poverty Level that defines poverty in terms of household income by size of household. During the past several years, there has been an effort among United Ways across the country to also define the working poor or asset–limited, income–constrained, employed (ALICE) households. As the name reflects, these are employed households that may not have the income to provide for all household essentials—housing, child care, food, transportation, health care, technology, miscellaneous expenses, and taxes.[7]

To estimate poverty at the local level, the project team utilized the 2021 compilation of household data created for United for ALICE by the United Way of Northern New Jersey—including estimated households living under the Federal Poverty Level in the U.S. Census Bureau's 2018 American Community Survey and calculated estimates of asset limited income constrained employed ALICE households using one–year and five–year census estimates and a variety of additional data sources. Data for these measures was available for 983 Indiana townships.

Township assistance service data is cross–tabulated using categories based on the proportion of households under the Federal Poverty Level for each township: 1%—4.9%, 5%–9.9%, 10%–14.9%, and 15% and greater.

[7]United for ALICE, p. 2.

Operations—Elected officials and staffing

Elections

The project team obtained 2018 and 2020 data for township elections from the Office of the Indiana Secretary of State, Election Division's Past Election Results webpage on April 5, 2022. While some data for the earlier elections in 2014 and 2016 was shown on the same website, township elections results were not shown. The Election Division directed the project team to the Indiana State Archive for data on these earlier elections. The project team did not receive a response from the Indiana State Archive to our data request.

To estimate how trustee positions were filled if there was no trustee candidates on the general election ballot in 2018, the project team utilized employee data from Form 100R Names, Addresses, Duties, and Compensation of Public Employees submissions to the SBOA through the Indiana Gateway for Government Units (Gateway). After identifying a list of townships with no trustee candidates in the 2018 election using Election Division data, the project team used the employees listed in Form 100R submissions to compare trustee names in 2018 prior to the election and in 2019 after the election. Based on this data, the project team identified four scenarios. First, the trustee from 2018 continued in office without running for reelection. Second, a new trustee was appointed in 2019 to fill the empty seat. Third, the trustee resigned in 2018, then someone was appointed to fill the seat and the appointee continued in office without running for election. Fourth, the trustee from 2018 continued in office without running for reelection, then resigned in 2019 and someone was appointed to fill the seat.

Elected officials—vacancies and replacements

To assess how many townships have full complements of elected officials, the project team utilized Form 100R employee data available for the current trustee term (2019–21). Elected officials are treated as employees for the purpose of these filings. The project team also included a question on the 2022 survey of trustees about whether the current trustee and board members were elected or appointed, or if the positions were vacant.

Trustee tenure in office

The project team included a fill–in question on the trustee survey about length of time in office for the current trustee.

Township staffing

The project staff utilized the 2019–21 Form 100R data to analyze whether townships have staff and how many staff townships employ in addition to the elected officials.

Elected official and staff compensation

The project staff again utilized the 2019–21 Form 100R data to estimate local expenditures on elected official and staff compensation.

Elected official and staff training

The project team included three questions on the trustee survey about trainings attended since 2019 by the trustee, board members, and staff. Trustees were asked specifically about attendance at one or more annual SBOA training, DLGF budget training, and the ITA Conference. Trustees also were given an open–ended opportunity to identify other training events. The project team believes the number of trustees who selected the DLGF Budget Conference may overestimate the actual attendance at the collective event. The individual meetings that townships have with DLGF staff in preparation for their annual budget submittals also are called DLGF budget conferences.

Other operations

Place of business

The project team included a question on the trustee survey about the location(s) at which trustees conduct business. Trustees could select all options that applied, including a trustee's residence, at a business property, and being co–located with government offices.

Use of financial software

The project team used 2021 data provided by the Indiana State Board of Accounts about accounting methods and the use of financial software at the local level. Local governments could choose from several pre–selected options: hand posting, Micro Spectrum LLC software, and Net Results/TOMSweb software. They also could identify other resources.

Financial reporting and budgeting compliance

The project team analyzed compliance in reporting five selected annual reports required by SBOA: (1) Annual Financial Reports (AFRs), including the Form TA–7 Township Assistance Statistical Report submissions; (2) Form 100R submissions; (3) annual funds ledgers; (4) year–end investment statements, and (5) current–year salary ordinances and amendments. In addition, the project team also analyzed compliance in completing the monthly reporting to SBOA of (1) monthly fund ledgers and (2) bank reconcilements, bank statements, and lists of outstanding checks. Filing data for AFRs and the Form 100R submissions was available on the Gateway for 2015–21. The data on the other filings was provided by SBOA and limited to 2021.

The project team also analyzed budget and property tax rate continuation and rejection data provided by the DLGF for 2015–22. The team parsed the data based on reasons for continuation or rejection that reflected a substantial administrative failure (Table A2).

Table A2. Selected reasons for budget and property tax rate continuation or rejection included in the analysis

Reasons for budget continuation or failure	Reasons for property tax rate continuation or failure
1. Budget denied due to failure to file appropriate SBOA reports.	1. Budget denied due to failure to file appropriate SBOA reports.
2. Lesser of unit adopted or prior year's budget because budget not properly advertised.	2. Lesser of unit adopted or prior year's levy because of improper adoption.
3. Lesser of unit adopted or prior year's budget because budget not properly appropriated.	3. Lesser of unit adopted or prior year's levy because of improper advertising.
4. Lesser of unit adopted or prior year's budget due to failure to submit budget forms in Gateway.	4. Unit failed to provide verification of June 30 cash and appropriation balances.
5. Lesser of unit adopted or prior year's budget due to Notice to Taxpayers not submitted in Gateway.	5. The property tax levy was denied due to failure to submit a timely adopted Capital Improvement Plan, or verification that does not apply.
6. Lesser of unit adopted or prior year's budget due to signed Budget Form 4 not submitted in Gateway.	
7. Unit failed to follow volunteer firefighter procedures for budget adoption.	
8. Unit failed to provide verification of 06/30 cash and appropriation balances.	

Source: Indiana Department of Local Government Finance.

Communication methods

The project team included a question on the 2022 trustee survey about how trustees communicate township location and services to their constituents. Respondents were asked specifically whether they use a township website, social media, listing on other websites, and published materials like newsletters and brochures. They also were given the opportunity to offer additional methods.

Services

Township assistance

The project team analyzed Form TA–7 data submitted as part of township AFRs on the Gateway as of April 15, 2022. For the total value of services with township resources, the project team used values reported for Question 3 on Form TA–7. For the value of services provided using nontownship resources, the team chose to use the sum of values reported by type of service (Questions 6, 8, 10, 12, 14, 15, and 23) on Form TA–7 rather than the values reported for Question 4.

The project team used the reporting of a value for particular types of assistance as an indication that the township provides the assistance. Township and nontownship resources were combined for this purpose. Form TA–7 asks specifically for values for traditional services including utilities; housing; food; health care: funerals, burials, and cremations; and homeless shelters. The form also includes a nonspecific nontraditional services category. In addition, it has questions about administrative and specialized services, including case management, referrals, representative payee programs, and housing inspections. The form also requires townships to document the resources recovered through reimbursement mechanisms. Each of these specific services is cross–tabulated by poverty categories in addition to the population categories utilized for almost all other data in the report. The ITA survey allowed multiple opportunities to identify types of nontraditional township assistance services.

The suite of questions regarding the value of funeral, burial, and cremation services is structured a bit differently than for other services. Nontownship value equates to discounted services provided by local businesses. The project team corrected for 98 entries in which a likely reporting error resulted in a negative nontownship value. The project team also utilized Form TA–7 data about the number of funerals, burials, and cremations. While the 2022 ITA survey included a similar question, the team chose to use the data that addresses all townships rather than a sample.

The provision of housing and utility assistance was affected by the availability of the COVID–19 Emergency Rental Assistance Program in 2020 and 2021. Federal resources were available to support households experiencing income loss due to the pandemic and its related shutdowns. As a result, there was a decline in township expenditures for these services and an increase in value provided with nontownship services.

Form TA–7 data likely undercounts the value of assistance services provided by townships, particularly for those provided with nontownship resources. Currently, there is no standardized methodology for estimating the value of nontownship resources. The tracking software programs that some townships utilize do not have mechanisms for recording the full range of potential activities, forcing townships to keep track of these activities separately. It also is likely that value of informal contacts—those that do not involve applying for township assistance—are undercounted. In some cases, township officials may not be aware that these contacts should be counted.

Fire and EMS services

To estimate fire service arrangements, the project team triangulated several data sources, including ITA survey responses, 2015–21 fire expenditures from AFRs, fire territory provider and participant units compiled by the DLGF, and the townships covered fully or in part by fire protection districts compiled by DLGF. The 2022 ITA survey asked specifically whether the township had one or more of the following service arrangements—an internal fire department, a direct contract with a volunteer fire department, provided or received services through a fire protection territory, provided or received fire services through an interlocal agreement, or did not provide fire services. It is difficult to document arrangements fully due to their complexity and a lack of distinct terminology among service providers.

The 2022 ITA survey included several additional questions about the ownership of fire stations and equipment, the provision and level of EMS services, as well as estimates of the population and territory served by township fire arrangements inside and outside each township. There was a substantial drop–off in the number of trustees who completed the population and area service questions. As a result of this and concern that the data received were not reliable, no analysis was completed using these elements.

Other services

Townships provide additional services that are enabled specifically by the Indiana Code. They also can opt to provide services under the Home Rule Statute (IC 36-1-3). The project team included questions on the ITA survey to address these services as no other reliable data source exists. The survey addressed both the number of pioneer and abandoned cemeteries as well as active cemeteries that townships maintain. The survey also included questions about the number of contacts received since 2019 regarding fence line disputes, noxious weeds, and notary services. Additional questions explored whether townships provide parks, recreational programming, a community building, and library access for township residents. There also were multiple write–in opportunities for trustees to identify additional services.

Finance

Expenditures and revenues

Measures of township expenditures and revenue were calculated from AFR data submitted annually to the SBOA on the Gateway. Data was available for disbursements and revenues during the past two trustee terms, 2015–21. This data was used to analyze expenditures, overall revenue, the proportion of all revenue from general revenue, property tax revenue, and nongeneral revenue. To avoid double counting, the calculations exclude disbursements and revenues coded as payments on behalf of employees/beneficiaries, interfund transfers, short–term loan capital, long–term loan proceeds, and the purchase of investments (Tables A3 and A4). This methodology is similar to the one developed in the report *Fiscal Benchmarking for Indiana's Local Governments—Comprehensive report for 2011–12 for cities, townships, and cities and towns.*

Table A3. Excluded Annual Financial Report disbursement codes

Disbursement code	Disbursement type	Disbursement description
D401	Debt service	Payments on tax anticipation warrants principal
D701	Other disbursements	Payments to or on behalf of beneficiaries
D702	Other disbursements	Payment of taxes and other payroll withholdings
D703	Other disbursements	Distributions to other governmental entities
D704	Other disbursements	Transfer out—Transferred to another fund
D705	Other disbursements	Interfund loan—Loaned to another fund
D706	Other disbursements	Interfund loan—Repaid to another fund
D900	Other disbursements	Purchase of investments

Table A4. Excluded Annual Financial Report receipt codes

Receipt code	Receipt type	Receipt description
R901	Other receipts	Sale of investments
R903	Other receipts	Proceeds from tax anticipation warrants
R904	Other receipts	Proceeds from borrowing other than tax anticipation warrants
R907	Other receipts	Benefit plan contributions
R909	Other receipts	Payroll fund and clearing account receipts
R910	Other receipts	Transfers in—Transferred from another fund
R911	Other receipts	Interfund loans—Borrowed from another fund
R912	Other receipts	Interfund Loans—Repayment from another fund

Property tax circuit breakers

The project team conducted an analysis of township property tax circuit breaker losses using estimates of circuit breaker losses prepared during the local government budgeting process. This data was provided by DLGF and available only for 2021.

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