

**2008 Data Sheet**  
**MONTOMERY COUNTY TOWNSHIPS**  
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 Full report available at [lwvmontco.org](http://lwvmontco.org)

Union	23837	Walnut	1474
Franklin	1906	Madison	1253
Clark	1898	Ripley	1101
Brown	1767	Scott	805
Wayne	1621	Sugar	426
Coal Creek	1541		
		TOTAL	37629

To meet the IRS standard to be a philanthropic organization, no more than 25 cents of every dollar can be spent for administration and no less than 75 cents for benefit. No standard is required of Indiana townships. The township board has much legal discretion about compensation for the trustee household (trustee salary and benefits, spouse salary, taxes, rent, and utilities.)

- In Montgomery County, for every tax dollar spent by the townships, 49 cents is administration and 51 cents is assistance.

Indiana townships vary greatly in size. In small townships the administrative expenses, (costs to maintain the office: trustee and deputy salaries, benefits, rent, utilities, bookkeeping, legal services, publishing, audit costs, and reporting), are high in comparison to benefits.

- In Montgomery County, township size varies from 23,837 in Union Township to 426 in Sugar Creek Township.
- In six Montgomery County Townships, the compensation for the trustee's household exceeded the assistance given: Franklin, Clark, Wayne, Coal Creek, Walnut and Sugar Creek Townships.
- In Sugar Creek Township, assistance was provided to one household in the amount of \$327.00 in 2008 while the administrative expense was \$5,671.00. No assistance was provided in 2007.

Indiana trustees have much legal discretion about whether to grant assistance and if so, the amount.

- In Montgomery County, assistance per capita (assistance divided by the township population) averaged \$8.56 and ranged from 68 cents in Wayne Township to \$26.42 in Madison Township.

Many Indiana townships have cash and investments far in excess of their yearly expenditures.

- In Montgomery County, cash and investments of \$6,453,562.00 were over five times the yearly expenditures of \$1,185,248.00.
- In Montgomery County, four townships had cash and investments exceeding the yearly expenditure by more than five times: Scott, 9 times; Union and Clark, 7 times; and Walnut, 6 times.

The Indiana State Board of Accounts audits compliance with laws and regulations during every-other-year audits. However, the SboA only reports; it does not enforce. Consequences for failure to comply are seldom enforced. For example, failure to submit the annual financial report to the newspaper is a Class C infraction; to the auditor is punishable by a fine of \$5.00 per day; to the SboA is grounds for non-approval of the budget. As of 3/6/09, the SboA had not received 200, or 1/5, of all Indiana township annual financial reports, due on 1/31/09. The reports are the only source of public information and accountability.

- In Montgomery County, all townships except Union and Brown had negative audit findings during the latest audit period, 2006-2007.
- In Montgomery County, the Madison Township trustee failed to submit reports in 2007.