

GRASS ROOTS REPORT



SPRING 2014

The Official Newsletter of the ND Township Officers Association

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Record Keeping and Reports Simplified

By Past President Larry Syverson

If you are a township clerk or treasurer, by now you have just filled out the annual reports for your township. Don't you just love writing the same numbers down on several forms and adding them up this way and then that way and then copying the totals unto another sheet and adding and subtracting them again?

Marty Visto, the clerk/treasurer of Port Emma Township in Dickey County had enough of the tedium and with his computer science background he did something about it. He developed a program to take care of the task. Actually it is what is known as an Excel Template so it works in a computer running on the Windows system with Microsoft Excel installed.

The program will come with your county name already in it, you select your township name from the list and it will be remembered and printed at the top of every report after that. Then you fill in the list of officers and their contact information, the next year you just have to enter any that changed, the rest are all remembered.

It will put the treasurer's name on the financial reports and when you hit the "print officer list" button it will print the List of Elected Town-

ship Officers that the clerk signs and submits to the county auditor. It will also print out the oath of office forms for every officer to sign and file with the clerk, as required by state law!

You enter the beginning balances of your bank accounts and any special funds, after that you just enter your checks as you write them and receipts as you get them and it will maintain the ledger. Entering transactions is a breeze: date, number (optional), vendor/payee name, account name from the list, and it will take you to either the revenue or expense column depending on the account, enter the amount and that is it.

For most entries, by the time you have entered one or two letters it will fill in the rest of the name, for instance under Account Name if you type "bl", it will fill in "Blading and Graveling" hit <Tab> and it will put you in the Expense column to enter the amount.

Now you can "Print Register" and get a print out of every transaction listed, the Register always shows the beginning balance, income total, expense total and running balance. Choose "Print Annual Statement" and you get the seven page report of incomes and expenses, the Census Bureau report.

Hit "Print Annual Summary" produces the "Annual Township Financial Report" you give the county auditor every year.

It will produce the township budget too, it comes up pre-filled with the actual figures from the previous year; enter your budget estimates for the coming year and desired cash reserves and it will print your "Certificate of Levy" which you have to give the county auditor to get the taxes you need collected.

For doing budget work I would recommend having the program running at the meeting so you can instantly work out the "what if's". What if we do twice as much graveling? What if we reshape a road? You can instantly see for yourself, or show your people, what the costs will do.

As of now the ATLR program is in use in Dickey, LaMoure, and Cass Counties, the Traill Commission just now voted to obtain it as well. It is reported that fifty to sixty percent of the townships in the counties that have the program went to using it right away.

I asked Michael Montplaisir, the Cass County Auditor, if they could report the experiences they had as the program was put to use in their county.

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President's Comments



Hello everyone! My calendar says spring began over a month ago buuttt..... I am writing this on April 23rd and there is no problem finding shelterbelts with 4' snow drifts in them. And forecast for next several days says cold and wet!

As most of you know we completed our workshop tour in February. Attendance was fairly good at most locations but we hoped for a little larger turnout in order to bring more officers up to speed. We did have two nights of stormy weather that definitely reduced attendance in Stanley and Regent.

I would like to thank those that did make the effort to attend these meetings. I would also like to thank the workshop committee (Tom Moe, Ken Yantes, Barb Knutson and Mark Verke) that worked hard to put together an informative program and coordinated with other directors on making local arrangements. Since this was my first stint as one of the crew on the tour I just watched the others and tried to keep out of their way. A thank you needs to be made to those that had the meeting rooms all ready to go when we got there (tables and chairs set up, coffee made, etc.) It is a huge help to the workshop crew when we don't have to set up and then put away tables and chairs after the meeting and then drive an hour or more to get to our next meeting or hotel.

If you did not attend one of the workshops or get a handbook update by some other means you may be out of luck until the next update printing. The supply from the 2014 printing is nearly depleted. As I write this we only have a very few updates and handbooks with the 2014

version material.

One more thank you is in order to the County Extension personnel throughout the state for their help with both the county township officers associations and NDTOA. They play a huge role in coordinating meetings, acting as county association secretary, and helping keep their local township officers informed.

In addition to the workshop tour we have been busy going to several county association meetings this spring(er winter?). If you had a county meeting and no one from NDTOA board attended your meeting, please let me know. It may have been they did not receive notice of the meeting for one reason or another. Also, Ken Yantes and Larry Syverson have been attending legislative interim committee and ACIR meetings and Larry has been attending meetings of the western coalition of oil impact advisory groups and of course the Governor's Task Force on Property Tax Reform. Phew, did I get all of them? Probably not.

Hope your annual township meetings went well. We get a lot of calls about what needs to be done and how to conduct these meetings, especially from townships that get a very low turnout of residents. Maybe we need to do another info session on this topic at our state convention and/or workshop tour again.

We get a lot of calls asking for contact information for Tom Moe. I would like to point out that Tom's

Cont'd on page 6

Simplified...Cont'd on page 1

A couple of weeks ago I got a report from Alicia Hildebrand a Cass County Accountant that works with the townships.

PROS

You don't have to be a computer expert to use it; It works great and I balanced right away; It's very easy to use; I only have to input the information once; It only took me 15 minutes to input the information and I balanced the first time! (this was an average size township); After using the program, I've found that I've been completing the forms incorrectly or reporting incorrectly; The program really helps me understand how to budget properly.

CONS

There isn't a lot of flexibility with accounts (This will be changing); The program doesn't work on Mac/Apple Computers; Not enough lines in Special Road Fund Budget; It takes some getting used to, but definitely not impossible

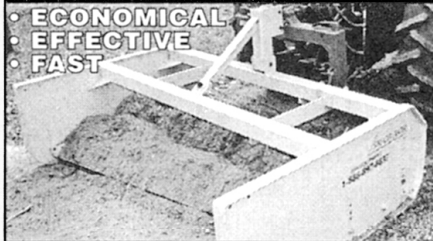
For the townships that do not use the software the auditors staff will input the data so all the reports will be uniform. They used to spend more time than that will take correcting erroneous township reports.

Thanks for the report Alicia and Michael. I would note that Cass County townships are possibly busier than the average and have more special accounts, etc.

Marty sent me the program a few days ago so I could become familiar with it and demonstrate it and I have to say it works very well. I have designed spreadsheets and fillable PDF's to do the reports but this works much smoother than any I have used before.

The program is sold on a county basis because that way someone at

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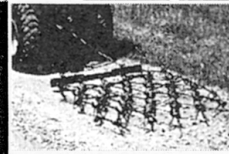
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the county level will be available to answer most questions, and act as the program support. The cost is \$1000 per county, in most counties that is not a great cost for each township.


If you are interested in getting the program for your township, how do you go about getting it? The best way is to get together with other clerks and treasurers and approach your county auditor and commissioners about it, perhaps they will fund it or purchase it so the townships can buy it from the county.

Another way is to get your county association to buy it. County Association meetings are a great place to start things going. Either way someone at the county level will have to give program support.

You say you have been the clerk for 30 years and never needed to use a computer to do this before so why would I now? That's fine, but how much longer do you intend to keep doing it?

Is it realistic to expect a younger person to take over if it has to be done with a pencil and adding machine? He has a tractor that steers its self down the row and a phone in his pocket that he can watch the grain, cattle or stock markets on. Besides, the auditors would really like to be able to read the reports they get.




Please call or email me if you have questions. By the way...Thank You for being Township Officers!



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The Country Lawyer

by Thomas R. Moe, Attorney-at-Law



Greetings! We had a good round of regional workshops again this year in February. We had many first time attendees, which was a good sign that either we are getting new officers to take over these important duties, or, long serving folks decided to give the workshops a try.

Regardless, it was fun to meet and greet all of those present. We still don't get the attendance numbers which we should, however, especially when we know that there over 6,500 township officers in the state of North Dakota. And, it gets disappointing when we have to repeat information given out at the sessions to folks that didn't bother to attend the workshop when we were in their area.

We handed out copies of the new handbook, so if you are missing that, check with your county association, or your district board member, as we left several copies behind for just that purpose.

The township tax equalization meetings have come and gone and apparently there is quite an outcry about new assessments and data coming out of those meetings. Remember that tax appeals are landowner-driven, and to encourage them to carry out the appeal process—i.e. going from the township level of equalization to the county to the state. Landowners may lose their rights to appeal if missing one of those steps. Make sure you provide your input to our legislative committee, because NDTOA has a seat at the table when it comes to helping shape recommendations to the Legislature about property tax issues.

With Spring and Summer comes

“water board” season, as outlined in the question below. I cannot emphasize enough the importance of both the townships and county water boards working together on water-related issues.

As a start, invite one of the water board members to ride along with you one afternoon and view some of the water ‘hotspots’ in your township. Make sure you visit with operators this summer and inform them to inform you if they are planning any ditch work this Fall. And, cross your fingers that we don't get any ten inch rains this summer!

One of the items we addressed at the workshops was supervisor meetings and the notice requirement thereof. It's probably a good idea for supervisors to meet on a regular basis during the summer. Have a meeting once a month, and you will be surprised with the number of issues you will cover.

And, it's a good opportunity for the three of you to deal with complaints as a group, rather than one on one. It's interesting to note that when you invite a complaining party to meet with all three of you, either their anger level goes way down, or they don't bother to show up at all, usually meaning their complaint really didn't have any merit. Just remember that your supervisor meetings require just ‘reasonable’ notice, which means notice to the county auditor: one letter or e-mail stating your monthly meeting time should suffice.

I hope everyone has a safe summer and that Spring's work goes off without a hitch. Following are a few questions received at the office. TRM

Question: Can both a wife and a husband be supervisors? We don't have a lot of people left living out here.

Answer: I can find no prohibition in law about this; however, it's obviously not good policy for a township to have supervisors from the same family. It might be time to start thinking about merging with an adjacent township.

Question: We've got water running all over the place again. Who has authority over this: the township or the county water board?

Answer: Remember it's the water board's water and the township's road, and neither has jurisdiction over the other. Having said that, it is imperative that the two boards work together. The water board should not approve a drainage plan without consulting the township, especially if the plan contemplates using road ditches.

Neither should the township install culverts in roads without informing the water board. Townships should install culverts for one reason and one reason only—that is to protect the integrity of the road bed from being damaged from rising waters and therefore to protect the traveling public. Water boards and townships must not be adversaries but must work as a team. If this is not happening in your area, work to improve that relationship. If landowners want culverts in certain places for drainage purposes, send them to the water board and you (township) must inform the water board of your input.

Cont'd on page 5

Country Lawyer *cont'd*

Request notice and attend their meetings if possible when your township is involved. Develop a plan of notifying each other when landowner/operators are developing water drainage plans within your township.

Question: Can we put 25 mph speed limit signs next to a farmstead? The homeowner keeps complaining about the speeding trucks going by his house.

Answer: Yes, speed limit signs are about the only remedy you have for this problem. Of course, enforcement of the speed limit will be difficult at best, because most counties have few officers to be available at a particular spot at any given time.

But the deputies I've talked with have told me that if there is **no** speed limit posted, then it is impossible to write a citation for speed. And, many drivers do in fact at least begin to slow down when a speed limit sign comes in to view.

Question: Our clerk passed away this winter, and no one stepped forward to be elected at the annual meeting. Can we appoint someone to fill this position?

Answer: Yes, when a vacancy occurs in any office in the township, including a supervisor vacancy, the remaining supervisors appoint someone to fill that slot.

Or, you could call a special meeting of the township (requires 10-day newspaper notice) and have an election. Also, let the appointee know that the position only lasts until the next annual meeting and then you will get someone to take the job permanently. (Ha-Ha!)

Townships Awarded \$5M in Energy Impact Grants


Article appeared in the Grand Forks Herald on 4/24/2014; By Mike Nowatzki, Forum News Service

BISMARCK – Nearly 50 townships in North Dakota will receive a total of \$5 million in grants to fix damaged roads and address other impacts of oil and gas activity. The state of Land Board voted unanimously Wednesday to award a total of \$6.1 million from the state's Oil and Gas Impact Grant Fund, with the bulk of it going to townships.

State Land Commissioner Lance Gaebe said his office received 230 applications totaling \$47.5 million in January and February for this year's "general" grant round. Previous rounds have been targeted at specific categories such as schools, cities, law enforcement agencies and fire departments. Gaebe said staffers put on 6,000 miles to interview applicants and gather information for scoring the requests. "This was a pretty herculean task," he said.

The Land Board had designated \$4 million for the general grand round, but another 2.1 million was added from its unallocated contingency fund for this fiscal year. Forty-nine townships will receive grants. "I'd say by and large the focus is almost entirely on unsafe roads," Gaebe said. Six counties also were awarded grants totaling \$1.1 million.

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President's.....continued from page 2

position is legal counsel for NDTOA Board of Directors. We prefer, and so does Tom, that your questions first be sent to your district director or Ken Yantes. If they are unable to answer the question they can determine if it is something that can be run by Tom or if your township needs to contact another attorney on your own. There have been several common questions posted to the discussion forum section of the web site lately, www.ndtoa.com so be sure to check this out occasionally for new posts.

I have noticed that several townships issue checks with only one signature on it. Keep in mind Century Code calls for signing by chairman, clerk, and treasurer and state bonding fund requires at least two signatures in order for their coverage to be in effect. Also, the state bonding fund has brought to our attention that many townships have not submitted their application for coverage. This is a simple process and there is no charge.

Till next time, let's do our jobs diligently and keep our form of Grass-roots Government alive and well.



WORKING FOR YOU!



2013 NDTOA Legislator of the Year

Past President Syverson finally caught up to Senator Larry Robinson at the East Central County Commissioners Meeting held in Valley City on March 6. Senator Robinson was to receive the NDTOA Legislator of the Year Award at the December 2013 Annual Meeting but was unable to attend because of the weather and other appointments.



Syverson told the group that Senator Robinson was being recognized for his many years of support for townships and rural transportation.

Executive Secretary's Corner

by Ken Yantes



2014 Workshops Were Held Again

President Roger Olafson and his crew of presenters held 15 educational 2-hour workshops across the state of North Dakota in February of this year. The agenda of topics consisted of an update of the law changes made in the last legislative session.

Larry Syverson, Past President and Lobbyist reviewed all changes and handbook updates were passed out to all members who had purchased manuals in the past. The NDIRF again furnished the printing and paper for all the books. Should you happen to see Steve Spilde or any of the NDIRF staff we owe them a big thank you for this was a huge contribution to our service to member account.

Mark Verke, a Risk Management Specialist for the Insurance Reserve Fund attended all the workshop meetings and covered ditch risk management which was of interest to all. Denise Brown, a representative of the NDLTAP covered all the programs that they offer from Fargo and Bismarck.

Gravel road maintenance and paved road service were topics that brought the most questions from the officers present. Tom Moe, our legal advisor, covered many of the topics that he had received questions over the last years. Then an open question and answer period followed.

If you missed this year's workshop please try to make one in 2016. They are held in rural towns so as to be close enough that you shouldn't have to drive more than 50 miles to take in the educational programs.

Treasurer's Report

by Barb Knutson, District 5 Director, NDTOA Mail List



Happy Spring! (I think.) It was great seeing those of you who attended the workshops that were held across the state. It is time, once again, to remind you who have not paid your dues—they are due by the first of May.

If you are tired of having to remember to get dues paid, there is an authorization sheet on the www.ndtoa.com website that would take care of that once and for all. Sign and take it to your auditor. Encourage those in your county to do the same. If you have

any questions, give any NDTOA board member a call. (See page 2)

The paperwork for the auditors should have reached them by now. This is important so the newly elected officers in March will start receiving the *GrassRoots Report* as soon as possible and the auditors have the information they need in a timely manner.

A big thanks to those of you who have updated me by e-mail, mail, phone, or any other way of changes in your townships. It is much appreciated!

There are a few counties out there with townships that are not organized and they get the same benefit as townships paying dues. Why not ask your county commissioners to kick in the dues for those townships and help share the load. Some counties are already doing this and we appreciate that!

Have a great Spring and if there is anything we can do for you, let us know. Thanks!

NDIRF ANNOUNCES \$1.5 MILLION CONFERMENT OF BENEFITS

The conferment of benefits earned by NDIRF members in 2013, and paid out on April 1, 2014 exceeded \$1.5 million (\$1,585,000). ***This brings the total of conferment payments across the twenty year span of the program to over \$60 million.*** A significant milestone and a remarkable achievement for the Fund and its membership!

NDIRF township members will likely note that this conferment is somewhat lower than was paid last year (\$2.1 million) – due primarily to relatively high claim losses and a decrease in market value of the NDIRF's fixed income (bond) investment portfolio in 2013.

A more detailed description of the NDIRF's financial performance last year will be presented in the 2013 NDIRF Annual Report, to be distributed in May.

We hope, however, that the checks NDIRF members have received in the past month signify for you the Fund's success, your township's part in it and the motivation we all share to control risk so as to assure continuity of these strong results.

Questionable Demands for Townships to Fund County Highways

By Past President, Larry Syverson

Across North Dakota townships and counties enjoy a good working relationship in nearly every instance. But now allegations have been made that one county has been requiring that the townships buy the gravel and provide other funding for maintenance on the county highways that happen to be in the township. Further, there are reports that two other counties are starting to make such demands.

Such demands for township funds are totally inappropriate; the township levies upon the property in the township are authorized by the electors of the township for use on the township roads, the township road mileage payments from the state are to be used for township road purposes.

Funds for county highways are to be generated from county levies; it is not the responsibility of the townships to make up short funding at the county level. When asked, we have recommended that the townships refuse these demands. This problem has been brought to the attention of the Governor and several legislators. If your township has received such demands for funds please send a copy to me at my address on page 2.

Will your newly elected township officers receive

this newsletter? Please contact:

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Townships Awarded *cont'd from page 5*

The grants will help counties and townships complete 55 road projects. They also include \$200,000 for expansion of the McKenzie County Sheriff's Department and \$100,000 for the expansion of the Mountrail County law enforcement center.

Gov. Jack Dalrymple, who chairs the five-member panel officially known as the board of University and School Lands, said the grants targeted to townships' specific needs show the impact fund's true value. "I'm sure to these townships, these amounts are a lifesaver," he said.

The 2013 Legislature appropriated \$240 million in impact grant funding for the 2013-15 biennium. So far the Land Board has awarded \$133.5 million and pledged another \$35 million in grants, Gaebe said. About \$22.5 million of that has actually been paid out as reimbursements to political subdivisions that receive the grants. "It just takes time to get some of these things done," he said.

The Land Board's other members are Superintendent of Public Schools Kirsten Baesler, Secretary of State Al Jaeger, State Treasurer Kelly Schmidt and Attorney General Wayne Stenehjem.



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