



Publish, Post – or Snowball?

Odds and ends including:

- Election publishing/posting for Primary Election in August
- Meeting types and required publishing/posting
- When to expect money into township and appropriate account numbers
- Investments – how to record interest received



Trainers:

Email/Phone

Best Times To Reach

You may leave messages/emails for any of us at any time. Times below are the best chances to reach us by phone.

Petra Hartness, Treasurer	phartness@mntownships.org	651-592-2003	M-F 9a-5p
Lucinda Messman, Clerk	lmessman@mntownships.org	763-360-3962	T-Sat noon – 8 pm
Lori Stalker, Clerk	lstalker@mntownships.org	218-821-0578	anytime

Circle the correct type of notice **required** (not best practice – legal requirement) for each of the following for YOUR township (remember Metro vs. non-Metro sometimes have different answers):

Special Meeting Post Notice Publish Notice Both Cool Snowball

Annual Meeting Post Notice Publish Notice Both Cool Snowball

Public Hearing Post Notice Publish Notice Both Cool Snowball

Appointing Supervisor to fill a vacancy at a regular Town Board meeting

Post Notice Publish Notice Both Cool Snowball

Ordinance after Town Board approval

Post Notice Publish Notice Both Cool Snowball

Starting Records Retention after completion of appropriate paperwork through the Historical Society

Post Notice Publish Notice Both Cool Snowball

Public Hearing notice for vacating a road

Post Notice Publish Notice Both Cool Snowball

Emergency Meeting Post Notice Publish Notice Both Cool Snowball

Regular Town Board meeting held at regular time and place after proper yearly notification has occurred.

Post Notice Publish Notice Both Cool Snowball

Recessed Meeting Post Notice Publish Notice Both Cool Snowball

Closed Meeting Post Notice Publish Notice Both Cool Snowball

How do I know if I have to worry about special elections or if one is happening in my area?

<http://www.sos.state.mn.us/election-administration-campaigns/elections-calendar/special-elections/> plus you should receive written notice.

Metro Area: Anoka, Carver, Chisago, Dakota, Hennepin, Isanti, Ramsey, Scott, Sherburne, Washington, and Wright Counties

Calendar on Secretary of State Website has all dates you need. Go into Election Calendars and find either Townships with March or Towns with November elections and use that. These are mailed to each township, but if you can't find yours, go to SOS website and download or print another one. They are larger this year than in the past, but still have a lot of useful dates included. <http://www.sos.state.mn.us/election-administration-campaigns/election-administration/election-calendars/>

Towns with November elections do not have their dates included below. These are the Primary Dates only.

A few of the main dates are below. Please review the election calendar for your specific township dates:

- May 4, 2018 is the deadline for Counties notification of federal, state, judicial & county offices to be voted at the State General election. Notification includes times & places for filing for federal, state & county offices. Must promptly POST a copy of the notice at your filing location(s). You do have 10 days to complete this task.
- June 15 – November 3, 2018 – time frame for election judge training courses. The MAT election training course is for clerks as Head Election Officials, not election judge training. The MAT short course is held in June of even number years.
- If you receive a copy of the Primary Ballot – best practice is to post it in your posting location(s).
- June 30-August 14, 2018 – lock out of changing number or names of street addresses. (45 days prior to any election)
- *July 13, 2018 – Last day for non-metro town with less than 500 inhabitants according to last census to post or publish notice of changed voting hours for the State Primary election. This goes to your county auditor and is posted/published.
- July 20, 2018 – last day to appoint election judges for State Primary
- July 30, 2018 – MUST POST notice stating the federal/state/county offices for which candidates must be nominated or elected, the location of each polling place and hours for voting. May be published.
- July 31, 2018 – last day to publish 1st of 2 notices of primary/special elections being held on State Primary election date. Optional for non-metro towns.
- August 3, 2018 - Last day to post notice of State Primary municipal & school district primary and/or special elections – at least 10 days before election. Optional for metro towns; mandatory non-metro towns that dispensed with published notices.
- August 7, 2018 – last day for metro towns to publish 2nd of 2 State Primary Notice of Election (optional for non-metro towns).
- August 10, 2018 – last day for Clerk to secure State Primary Election materials from County Auditor
- Normally the County Auditor will arrange for Accuracy Testing in association with Primary and General Elections.
- August 13, 2018 – last day for election judges to secure State Primary Election supplies from clerk (no later than 9 pm) – if clerk is working at the primary as an election judge, they can bring the materials.
- August 14, 2018 – State Primary Day – Always a chance that a state primary might not be held in some precincts due to not enough candidates for major party office.
 - No meetings between 6 and 8 pm
 - Minimum voting hours 7 am – 8 pm exception for some non-metro towns that are allowed to start no later than 10 pm (<500 via census and outside metro)

- If voting hours are not 7am-8pm, clerk to post or publish notice of changed hours and notify county auditor of the change 30 days before the election (see * above)

When to expect Township Funds to arrive

Source	Timing	Accounting – common categories
Levy (Property Taxes) Comes from County Auditor with breakdown by levy categories	June (60%) November or December January final	31010 Current Ad Valorem Taxes 31020 Delinquent Ad Valorem Taxes 31910 Penalties & Interest on Ad Valorem Taxes
MN Management and Budget – Gas Tax/Road Allotment	February	33418 Municipal State Aid for Streets – Maintenance (Gas Tax/Road Allotment) This can be separate fund if you prefer
MN Management & Budget – Town Aid	August and December	33460 Town Aid Suggestion – motion to put into General Fund until otherwise ordered
MN Management & Budget Ag Market Value Credits	October and December	33426 Ag Market Value Credits
Other aids that Townships may or may not receive that belong in the 33400 area		33429 PERA Aid 33428 – State – Payment in Lieu of Taxes
County Grants/Aids – example recycling		33620 Other County Grants and Aids

Best practice for Receipts:

1. Maintain a pre-numbered, 3 copy receipt book.
2. All money received should have a receipt created (include things like interest, taxes, aids, permits, etc.)
3. Distribute copies as follows
 - a. One to clerk
 - b. 2nd copy to be attached to bank statement or deposit slip
 - c. 3rd copy to stay in the receipt book for the treasurer's records

INVESTMENTS

There are various types of investments and various ways to handle each. Common methods of recording:

- 1) Record savings/investments by allocations by fund in the CTAS cash balance
- 2) Record savings/investments using the investment module
- 3) Mix of the two – keeping savings account money by fund in the CTAS Cash balance and CD's in the investment module.

Any of the three methods above are allowed. As long as the clerk and treasurer can maintain the balances, it works.

If you use the investment module and interest arrives, there are two transactions to make

- 1) Record the interest in the investment module under the deposit section
- 2) Record the interest on a receipt for the Township and under the correct fund and 36210 Interest earning in the Accounting/Receipt module
- 3) Remember – CTAS will generate the associated IAD – the only location to edit in this transaction is the description or notes section. Leave the account numbers alone (49350 is the right account number).
- 4) When recording investments this way, the receipts module shows the cash flow (required for cash basis accounting) and the IAD makes the deduction to keep things in balance. Clear both transactions when balancing your bank statement.

If you use the method where balances are maintained in the CTAS Cash balances by fund

- 1) When money arrives, create receipt – be sure to record appropriate fund and account number
- 2) This transaction is cleared like any other receipt.
- 3) Possible Issues
 - a. You must be sure supervisors understand if all cash is liquid or not
 - b. CD's included in this method can lead to confusion

TRANSFERRING MONEY BETWEEN FUNDS

- 1) Motion must be made by the Town Board. 100% of Town Board Supervisors must be present to vote and vote in favor of moving the funds (provided it is legal to do so).
- 2) Two transactions are required (example transfer from General fund to Road and Bridge fund)
 - a. Disbursement from General Fund
 - i. Fund 100 – General Fund
 - ii. Account 49360 – Transfer to Governmental Fund
 - iii. Object Code 720 – Interfund Transfers
 - b. Receipt to the Road and Bridge Fund
 - i. Fund 201 – Road and Bridge Fund
 - ii. Account 39203 – Transfer from Governmental Fund

Both transactions are required using the account numbers listed.

Meetings: Regular, Special, Emergency, Recessed & Closed

Type	Reasons	Notice	Agenda	Minutes
Regular Meeting	To conduct the business of the township	Towns are required to keep a schedule of all regular meetings on file in its primary office. <i>Minn. Stat. § 13D.04 sub 1</i> . It is also recommended that notice be posted on the designated facilities for posting notice. Note: if the regular meeting place changes, the meeting must be noticed as a Special Meeting.	No agenda is required to be posted ahead of time, but there should be one at the meeting that people can view.	Yes. Summary of what happened at the meeting. It must contain a record of the votes of the Town Board. <i>Minn. Stat. § 15.17 sub 1</i> . Every appropriation must be voted on, except for payments of judgments, claims or amounts fixed by statute. <i>Minn. Stat. § 13D.01 sub 4</i>
Special Meeting	To conduct business outside the regular meeting.	Yes, it must include date, time, place on principal bulletin board of public body or if none, on its meeting door. Notice must be posted at least three days (not counting first and last day, so really five days) before the meeting. Notice must also be delivered to anyone who has requested a notice of special meetings. It may publish notice at least 3 days before the meeting in the official newspaper. <i>Minn. Stat. § 13D.04 sub 2</i> .	Yes, it must be posted. Special meetings can only cover items listed as the purpose of the meeting.	Yes, taken like regular meeting minutes.
Emergency Meeting	Immediate consideration to protect the public body: Safety concerns like a road or bridge washout and something must be done to maintain safe travel. <i>Minn. Stat. § 13D-04 sub 3 (e)</i>	No. This is an exception to the Open Meetings Law. The only requirement is a good faith effort must be made to notify news media if they have filed a written request for notice.	No. However, the Town Board may conduct an emergency inspection, if it does not have staff. <i>Minn. Stat. § 366.01</i>	Yes. Minutes should be kept and include the circumstances that led it to declare an emergency.
Recessed or Continued Meeting	To continue discussion not completed at a meeting or hearing	The time and place for reconvening the meeting is established during the earlier meeting and recorded in the minutes. No further published or mailed notice is required. <i>Minn. Stat. § 13D.04 sub 4(a)</i> . However, there is no language on posted or personal service notice.	From previous meeting	Yes, like regular meeting.
Closed Meeting	Limited purposes: 1) Atty client privilege to discuss litigation; 2) Review employee performance, however employee must be given option of having meeting open; 3) Purchase and sale of property. <i>Minn. Stat. §§ 13D.05 & 13.44</i>	Treat like a Special Meeting. Often the closed meeting will be after an open meeting. Both should be noticed separately. At the open meeting, the board should move, on the record, to close the meeting. A public statement can be made at the open meeting as the reasons for closure. <i>Minn. Stat. § 13D.01 sub 3</i> .	Same as special meeting. It is important to list the reasons for a closed meeting.	Minutes are kept, but it is separate from other minutes and non-public.

See generally, Minn. Stat. 13D.04, for Notice of Meetings under Open Meeting Law