

# CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES  
ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2013

PAGE 1

## YEAR END DUTIES

The following is a listing of duties and reports that occur each year end. All of the articles have been published in this issue.

	<u>Bulletin Date</u>	<u>Page</u>
Cancellation of Warrants – Old Outstanding Checks	This Issue	2
Federal and State Mileage Rates	This Issue	2
Social Security Tax Base Changes January 1	This Issue	2
Encumbered Appropriations – Balance Available	This Issue	2
Dormant Fund Balances – Transfers Authorized	This Issue	3
Annual Operational Report – Local Road and Street Operations	This Issue	3
Fire Protection Contracts With Volunteer Fire Companies	This Issue	3
Report of Names, Addresses, Deputies and Compensation of Public Employees	This Issue	4
Certification of Names and Addresses to County Treasurer	This Issue	4
Annual Report	This Issue	4
Publication of Annual Report In Pamphlet Form – Second Class Cities	This Issue	5

## STATE BOARD OF ACCOUNTS INTERNET ADDRESSES

Homepage: <http://www.in.gov/sboa>  
Charlie Pride: [cpride@sboa.in.gov](mailto:cpride@sboa.in.gov)  
Todd Austin: [taustin@sboa.in.gov](mailto:taustin@sboa.in.gov)

**FEDERAL AND STATE MILEAGE RATES**

It is our understanding that the Federal mileage rate will remain at 56.5 cents per mile. The State mileage rate is 44 cents per mile.

**SOCIAL SECURITY TAX BASE CHANGES JANUARY 1**

Unless there is a change made by Congress, the 2014 contribution rate will not change. The current rate is at a total of 15.3 percent. (6.2% employer, 6.2% employee, 1.45% for the employer's share of Medicare and 1.45% for the employees share of Medicare.)

We further understand that the maximum amount of earnings that will be subject to Social Security contributions will raise from \$113,700 to \$117,000 effective January 1, 2014.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have questions on this matter.

**CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS**

Pursuant to IC 5-11-10.5, all checks outstanding and unpaid for a period of two years as of December 31 of each year shall be declared cancelled.

Not later than March 1 of each year, the controller or clerk-treasurer shall prepare or cause to be prepared a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding. The original copy shall be filed with the city or town council and the duplicate copy maintained by the controller or clerk-treasurer of the city or town. The controller or clerk-treasurer shall enter the amounts so listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks. If the fund from which the check was originally drawn is not in existence or cannot be ascertained, the amount of the outstanding check shall be receipted into the general fund of the city or town.

**ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE**

With the opening of a new budget year and a new set of ledgers, it is to the advantage of a municipality to review the unpaid purchase orders and contracts which remain on the ledgers as "encumbered."

Those items under purchase order or contract are to be added for each appropriation account and the total carried to the new 2014 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2014, with proper explanation, and added to the 2014 appropriation for the same purpose. By properly carrying out this procedure, the 2014 budget will not be expected to stand any expense not anticipated in making the budget.

We suggest the proper officials of the city or town make a listing of these encumbered items and make it part of their minutes in their last business meeting of the year.

**DORMANT FUND BALANCES - TRANSFERS AUTHORIZED**

IC 36-1-8-5 gives city and town councils authority to order the transfer of any unused and unencumbered balance in any fund raised by a general or special tax levy, the purposes of which have been fulfilled, to the general fund or rainy day fund. This action may be taken by a city or town council at any public meeting.

IC 36-1-8-5 states in part:

“(a) This section applies to all funds raised by a general or special tax levy on all the taxable property of a political subdivision.

(b) Whenever the purposes of a tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statute provides that it be transferred otherwise:..... (2) Funds of a municipality, to the general fund or rainy day fund of the municipality...”

**ANNUAL OPERATIONAL REPORT - LOCAL ROAD AND STREET OPERATIONS**

Indiana Code 8-17-4.1 requires an operational report to be prepared by all cities and towns having a population of 20,000 or more with road and street responsibilities. The report shall list all receipts and disbursements related to the municipality's road and street system made from any of the municipal funds.

A copy shall be filed with the State Board of Accounts, the governing body of the municipality, LTAP, and the Planning Division of the State Department of Transportation by June 1 of the year next following the operational report year. The report shall also be made available to the public and press.

The annual operational report shall be prepared and filed on City and Town Form Number 225. A copy of the report can be obtained on our website at [www.in.gov/sboa](http://www.in.gov/sboa) by clicking on “Electronic Forms.”

**FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES**

IC 36-8-12-3 authorizes cities and towns to enter into agreements with one or more volunteer fire companies that maintain adequate firefighting service for the use and operation of firefighting apparatus and equipment owned by the volunteer fire company, including the service of operators of the apparatus and equipment.

IC 36-8-12-4 states the contract must provide an amount determined by negotiation between the municipality and volunteer fire company. The consideration must include the amounts the unit is required to pay under IC 36-8-12 for insurance premiums and clothing, automobile, and other allowances.

If the contractual agreement is properly drawn, an added benefit gained is the elimination of the problem of the governmental unit reporting clothing and auto allowances to the Internal Revenue Service and the Indiana Department of Revenue. Since the contractual payments are lump sum to the volunteer fire company, the volunteer fire company assumes the responsibility for making the payments of allowances to the volunteer firefighters and for reporting of such payments.

Year end is a good time to review existing contracts for fire protection. If renewals or changes in contracts are necessary, such renewals or changes should be made under the guidance of the city or town attorney. All agreements for fire protection should be in writing and the agreements must be preserved as any other public documents. There is no statutory authority to make contractual payments to volunteer fire companies unless an agreement has been entered into.

**REPORT OF NAMES, ADDRESSES, DEPUTIES, AND COMPENSATION OF PUBLIC EMPLOYEES**

All cities and towns must file with the State Examiner on or before January 31, Form 100-R, a Certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. Only the business address of each officer or employee listed is to be included on the form. The form is to be filed on the Gateway in the same manner as the Gateway Annual Financial Report.

Such report must indicate whether the city or town offers a health plan, a pension, and other benefits to full-time and part-time employees. The report must also include a statement by the executive regarding whether the city or town has implemented a policy under IC 36-1-20.2 (Nepotism) and IC 36-1-21 (Contracting).

The Department of Local Government Finance may not approve a city or town's budget or any additional appropriations for the ensuing calendar year unless such report is filed and the Nepotism and Contracting policies have been implemented.

**CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER**

IC 6-1.1-22-14 states that on or before June 1 and December 1 of each year, the disbursing officer of each political subdivision shall certify the name and address of each person who has money due the person from the political subdivision to the county treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the records to ascertain if any person so certified is delinquent in the payment of property taxes.

IC 6-1.1-22-15 states that if the county treasurer finds that a person whose name is certified to him under 6-1.1-22-14 is delinquent in the payment of taxes, he shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer. (Our emphasis)

**ANNUAL REPORT**

IC 5-3-1-3 provides that each city controller or city and town clerk-treasurer shall have published an annual report of the receipts and expenditures of such city or town within 60 days after the close of each calendar year.

The Cash and Investments Combined Statement of the annual report is to be published one time in two newspapers unless there is only one newspaper in the city or town, in which case publication in the one newspaper is sufficient. If no newspaper is published in the city or town, then publication is to be made in a newspaper published in the county in which the city or town is located and that circulates within the city or town.

IC 5-11-1-4 requires such reports to be filed electronically on the Gateway portal with the State Board of Accounts no later than sixty (60) days after the close of the year.

The Department of Local Government Finance may not approve the budget or a supplemental appropriation of a city or town until the city or town files an annual report for the preceding calendar year.

**PUBLICATION OF ANNUAL REPORT IN PAMPHLET FORM**  
**SECOND CLASS CITIES**

IC 36-4-10-5(b)(5) requires the city fiscal officer of a second class city to “submit under oath to the city legislative body a report of the accounts of the city published in pamphlet form and showing revenues, receipts, expenditures, and the sources of revenues.” It appears furnishing a copy of the Annual Report would fulfill the requirements of this statute. Please note that this statute does not apply to Towns or Third Class Cities.

**PUBLICATION OF PENAL ORDINANCES**

Except in case of an emergency requiring immediate implementation of an ordinance, a city and town ordinance providing penalty or forfeiture for a violation, which ordinance is not published in book or pamphlet form, as a part of a municipal code pursuant to IC 36-4-6-14(c) or IC 36-5-2-10(b), must be published in a newspaper as required by IC 5-3-1. To restate, if the ordinance is published in book or pamphlet form as a part of a municipal code, it need not be published in a newspaper.

**PRECIOUS METAL DEALER REGISTRATION FEES**

IC 24-4-19-13(c) requires a precious metal dealer to submit a registration to a law enforcement agency one (1) time every twelve (12) months for each permanent place of business owned or leased by the precious metal dealer in Indiana as follows:

1. If the permanent place of business is located in a municipality that maintains a law enforcement agency, the registration shall be submitted to the law enforcement agency of the municipality.
2. If the permanent place of business is not located in a municipality that maintains a law enforcement agency, the registration shall be submitted to the sheriff of the county in which the permanent place of business is located.

A registration submitted to a law enforcement agency must include the name of the precious metal dealer, the address of the permanent place of business, any other information required by the law enforcement agency, and a registration fee of fifty dollars (\$50). However, if a precious metal dealer registers more than one (1) permanent place of business with the same law enforcement agency, the precious metal dealer must pay a registration fee of fifty dollars (\$50) to register all the permanent places of business with the law enforcement agency.

All registration fees are to be deposited in the general fund.

**COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT) - TRANSFERS**

IC 6-3.5-7-12.7 allows the executive of a city or town to transfer to:

1. its general fund; or
2. any other fund of the city or town that the executive serves;

money that has been deposited in the economic development income tax fund established by the city or town. The executive shall adjust the city's or town's capital improvement plan to reflect the transfer. After appropriation of the money by the fiscal body of the city or town in a budget or supplemental budget (as required by law), the money transferred may be used for the purposes of the fund to which the money is transferred. Such transfer may be made at any time.

A city or town may not transfer money if the amount transferred would impair the city's or town's ability to satisfy any debts, liabilities, or obligations for which county economic development income taxes are pledged or otherwise encumbered, including transfers required by IC 36-7.5-4-2.

### CREDIT CARDS

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment should not be made on the basis of the statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to the late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.
9. If a vendor charges a convenience fee for use of the card, such fee may be paid to the vendor.

### DUNS NUMBER REQUIREMENTS

All federal grant applicants must have a Dun and Bradstreet "DUNS" number (DATA UNIVERSAL NUMBERING SYSTEM) to apply for or renew grants or submit plans under mandatory grant programs. The DUNS number will be required regardless of whether the applicant is submitting a paper application or electronically filing through the new e-grants web portal: [www.grants.gov](http://www.grants.gov). The identifier will be used for tracking purposes, and to validate address and point of contact information. A universal identifier also eliminates the need for separate identification numbers in different federal agencies.

A DUNS number can be obtained by calling Dun and Bradstreet's toll free number at 1-866-705-5711 or 1-800-234-3867. A number may also be obtained on-line at [www.dnb.com/us/duns](http://www.dnb.com/us/duns) update.

**RAINY DAY FUND - SUPPLEMENTAL CAGIT, COIT AND CEDIT DISTRIBUTIONS**

Public Law 267, Acts of 2003, changes the method of distributing CAGIT, COIT and CEDIT revenue. IC 6-3.5-1.1-21.1, IC 6-3.5-6-17.3 and IC 6-3.5-7-17.3 state that if the State Budget Agency determines that an excess of the amounts required to make distributions of CAGIT, COIT or CEDIT exists, such excess shall be distributed in a supplemental distribution in January of the ensuing budget year. Any supplemental distributions received shall be deposited in the city or town's rainy day fund.

**APPROPRIATION OF INSURANCE CLAIM PROCEEDS**

The fiscal officer a political subdivision may appropriate funds received from an insurance company if:

1. the funds are received as a result of damage to property of the political subdivision; and
2. the funds are appropriated for the purpose of repairing or replacing the damaged property.

However, the funds must be expended to repair or replace the property within the twelve month period after they are received. (IC 6-1.1-18-7)

**INDEX TO BULLETINS**

Enclosed with this issue is an index to the following issues of the Cities and Towns Bulletin:

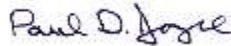
- 2004 – March, June, September, December
- 2005 – March, June, September, December
- 2006 – March, June, September, December
- 2007 – March, June, September, December
- 2008 – March, June, September, December
- 2009 – March, June, September, December
- 2010 – March, June, September, December
- 2011 – March, June, September, December
- 2012 – March, June, September, December
- 2013 – March, June, September, December

The articles appearing in the year 2003 and prior issues have been revised and reprinted in later issues. Also, articles revised in later issues that are obsolete have been omitted from the index. Please discard all issues prior to March 2004.

**HAPPY HOLIDAYS**

We would like to take this opportunity to look back on the many warm associations that we have been blessed with. The outstanding cooperation and help that we are extended by city and town officials is truly appreciated.

From each of us and our staff to each of you and your staff, we send our best wishes for the holidays and our sincere wishes for a prosperous and Happy New Year.



---

Paul D. Joyce, CPA  
State Examiner



---

Michael H. Bozymski, CPA  
Deputy State Examiner



**RATES FOR LEGAL ADVERTISING**  
Effective January 1, 2014

The following rates, effective January 1, 2014, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(3). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. After December 31, 2009 a newspaper or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

5 Pica 8 Point Column					5 Pica 10 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2403	0.3589	0.4790	0.5988	7	0.2471	0.3690	0.4925	0.6156
7.5	0.2243	0.3349	0.4471	0.5588	7.5	0.2306	0.3444	0.4597	0.5746
8	0.2102	0.3140	0.4191	0.5239	8	0.2162	0.3229	0.4310	0.5387
9	0.1869	0.2791	0.3726	0.4657	9	0.1922	0.2870	0.3831	0.4788
10	0.1682	0.2512	0.3353	0.4191	10	0.1729	0.2583	0.3448	0.4310
12	0.1402	0.2093	0.2794	0.3493	12	0.1441	0.2152	0.2873	0.3591
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

6 Pica 3 Point Column					6 Pica 4 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2649	0.3956	0.5280	0.6600	7	0.2682	0.4006	0.5348	0.6684
7.5	0.2472	0.3692	0.4928	0.6160	7.5	0.2504	0.3739	0.4991	0.6239
8	0.2318	0.3461	0.4620	0.5775	8	0.2347	0.3506	0.4679	0.5849
9	0.2060	0.3077	0.4107	0.5133	9	0.2086	0.3116	0.4159	0.5199
10	0.1854	0.2769	0.3696	0.4620	10	0.1878	0.2804	0.3743	0.4679
12	0.1545	0.2308	0.3080	0.3850	12	0.1565	0.2337	0.3119	0.3899
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

6 Pica 6 Point Column					6 Pica 7 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2755	0.4114	0.5491	0.6864	7	0.2788	0.4165	0.5559	0.6948
7.5	0.2571	0.3840	0.5125	0.6406	7.5	0.2603	0.3887	0.5188	0.6485
8	0.2410	0.3600	0.4805	0.6006	8	0.2440	0.3644	0.4864	0.6080
9	0.2142	0.3200	0.4271	0.5339	9	0.2169	0.3239	0.4323	0.5404
10	0.1928	0.2880	0.3844	0.4805	10	0.1952	0.2915	0.3891	0.4864
12	0.1607	0.2400	0.3203	0.4004	12	0.1627	0.2429	0.3243	0.4053
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

6 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2860	0.4272	0.5702	0.7128
7.5	0.2670	0.3987	0.5322	0.6653
8	0.2503	0.3738	0.4990	0.6237
9	0.2225	0.3323	0.4435	0.5544
10	0.2002	0.2991	0.3992	0.4990
12	0.1669	0.2492	0.3326	0.4158
Rate/Square	6.18	9.23	12.32	15.4

7 Pica Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2966	0.4430	0.5914	0.7392
7.5	0.2769	0.4135	0.5519	0.6899
8	0.2596	0.3877	0.5174	0.6468
9	0.2307	0.3446	0.4599	0.5749
10	0.2076	0.3101	0.4140	0.5174
12	0.1730	0.2584	0.3450	0.4312
Rate/Square	6.18	9.23	12.32	15.4

7 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3000	0.4481	0.5981	0.7476
7.5	0.2800	0.4182	0.5582	0.6978
8	0.2625	0.3921	0.5234	0.6542
9	0.2334	0.3485	0.4652	0.5815
10	0.2100	0.3137	0.4187	0.5234
12	0.1750	0.2614	0.3489	0.4361
Rate/Square	6.18	9.23	12.32	15.4

7 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3072	0.4589	0.6125	0.7656
7.5	0.2868	0.4283	0.5716	0.7146
8	0.2688	0.4015	0.5359	0.6699
9	0.2390	0.3569	0.4764	0.5955
10	0.2151	0.3212	0.4287	0.5359
12	0.1792	0.2677	0.3573	0.4466
Rate/Square	6.18	9.23	12.32	15.4

7 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3178	0.4747	0.6336	0.7920
7.5	0.2966	0.4430	0.5914	0.7392
8	0.2781	0.4154	0.5544	0.6930
9	0.2472	0.3692	0.4928	0.6160
10	0.2225	0.3323	0.4435	0.5544
12	0.1854	0.2769	0.3696	0.4620
Rate/Square	6.18	9.23	12.32	15.4

9 Pica Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3814	0.5696	0.7603	0.9504
7.5	0.3560	0.5316	0.7096	0.8870
8	0.3337	0.4984	0.6653	0.8316
9	0.2966	0.4430	0.5914	0.7392
10	0.2670	0.3987	0.5322	0.6653
12	0.2225	0.3323	0.4435	0.5544
Rate/Square	6.18	9.23	12.32	15.4

9 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3954	0.5905	0.7882	0.9852
7.5	0.3690	0.5511	0.7357	0.9196
8	0.3460	0.5167	0.6897	0.8621
9	0.3075	0.4593	0.6130	0.7663
10	0.2768	0.4134	0.5517	0.6897
12	0.2306	0.3445	0.4598	0.5747
Rate/Square	6.18	9.23	12.32	15.4

9 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3992	0.5962	0.7958	0.9948
7.5	0.3726	0.5565	0.7427	0.9284
8	0.3493	0.5217	0.6963	0.8704
9	0.3105	0.4637	0.6190	0.7737
10	0.2794	0.4173	0.5571	0.6963
12	0.2329	0.3478	0.4642	0.5803
Rate/Square	6.18	9.23	12.32	15.4

9 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4026	0.6013	0.8026	1.0032
7.5	0.3757	0.5612	0.7491	0.9363
8	0.3523	0.5261	0.7022	0.8778
9	0.3131	0.4677	0.6242	0.7803
10	0.2818	0.4209	0.5618	0.7022
12	0.2348	0.3507	0.4682	0.5852
Rate/Square	6.18	9.23	12.32	15.4

9 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4132	0.6171	0.8237	1.0296
7.5	0.3856	0.5760	0.7688	0.9610
8	0.3615	0.5400	0.7207	0.9009
9	0.3214	0.4800	0.6406	0.8008
10	0.2892	0.4320	0.5766	0.7207
12	0.2410	0.3600	0.4805	0.6006
Rate/Square	6.18	9.23	12.32	15.4

9 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4166	0.6222	0.8304	1.0380
7.5	0.3888	0.5807	0.7751	0.9688
8	0.3645	0.5444	0.7266	0.9083
9	0.3240	0.4839	0.6459	0.8074
10	0.2916	0.4355	0.5813	0.7266
12	0.2430	0.3629	0.4844	0.6055
Rate/Square	6.18	9.23	12.32	15.4

10 Pica Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4238	0.6329	0.8448	1.0560
7.5	0.3955	0.5907	0.7885	0.9856
8	0.3708	0.5538	0.7392	0.9240
9	0.3296	0.4923	0.6571	0.8213
10	0.2966	0.4430	0.5914	0.7392
12	0.2472	0.3692	0.4928	0.6160
Rate/Square	6.18	9.23	12.32	15.4

10 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4272	0.6380	0.8516	1.0644
7.5	0.3987	0.5954	0.7948	0.9935
8	0.3738	0.5582	0.7451	0.9314
9	0.3322	0.4962	0.6623	0.8279
10	0.2990	0.4466	0.5961	0.7451
12	0.2492	0.3722	0.4967	0.6209
Rate/Square	6.18	9.23	12.32	15.4

10 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4450	0.6646	0.8870	1.1088
7.5	0.4153	0.6203	0.8279	1.0349
8	0.3893	0.5815	0.7762	0.9702
9	0.3461	0.5169	0.6899	0.8624
10	0.3115	0.4652	0.6209	0.7762
12	0.2596	0.3877	0.5174	0.6468
Rate/Square	6.18	9.23	12.32	15.4

10 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4628	0.6911	0.9225	1.1532
7.5	0.4319	0.6451	0.8610	1.0763
8	0.4049	0.6047	0.8072	1.0090
9	0.3599	0.5376	0.7175	0.8969
10	0.3239	0.4838	0.6458	0.8072
12	0.2699	0.4032	0.5381	0.6727
Rate/Square	6.18	9.23	12.32	15.4

11 Pica Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4661	0.6962	0.9293	1.1616
7.5	0.4351	0.6498	0.8673	1.0842
8	0.4079	0.6092	0.8131	1.0164
9	0.3626	0.5415	0.7228	0.9035
10	0.3263	0.4873	0.6505	0.8131
12	0.2719	0.4061	0.5421	0.6776
Rate/Square	6.18	9.23	12.32	15.4

11 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4767	0.7120	0.9504	1.1880
7.5	0.4450	0.6646	0.8870	1.1088
8	0.4172	0.6230	0.8316	1.0395
9	0.3708	0.5538	0.7392	0.9240
10	0.3337	0.4984	0.6653	0.8316
12	0.2781	0.4154	0.5544	0.6930
Rate/Square	6.18	9.23	12.32	15.4

11 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4945	0.7386	0.9859	1.2324
7.5	0.4616	0.6894	0.9202	1.1502
8	0.4327	0.6463	0.8626	1.0783
9	0.3846	0.5745	0.7668	0.9585
10	0.3462	0.5170	0.6901	0.8626
12	0.2885	0.4309	0.5751	0.7189
Rate/Square	6.18	9.23	12.32	15.4

12 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5263	0.7861	1.0492	1.3116
7.5	0.4912	0.7337	0.9793	1.2241
8	0.4605	0.6878	0.9181	1.1476
9	0.4094	0.6114	0.8161	1.0201
10	0.3684	0.5503	0.7345	0.9181
12	0.3070	0.4585	0.6121	0.7651
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5581	0.8335	1.1126	1.3908
7.5	0.5209	0.7780	1.0384	1.2980
8	0.4883	0.7294	0.9735	1.2169
9	0.4341	0.6483	0.8654	1.0817
10	0.3907	0.5835	0.7788	0.9735
12	0.3256	0.4862	0.6490	0.8113
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5721	0.8544	1.1405	1.4256
7.5	0.5340	0.7975	1.0644	1.3306
8	0.5006	0.7476	0.9979	1.2474
9	0.4450	0.6646	0.8870	1.1088
10	0.4005	0.5981	0.7983	0.9979
12	0.3337	0.4984	0.6653	0.8316
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5755	0.8595	1.1472	1.4340
7.5	0.5371	0.8022	1.0708	1.3384
8	0.5035	0.7521	1.0038	1.2548
9	0.4476	0.6685	0.8923	1.1154
10	0.4028	0.6016	0.8031	1.0038
12	0.3357	0.5014	0.6692	0.8365
Rate/Square	6.18	9.23	12.32	15.4

14 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5967	0.8911	1.1895	1.4868
7.5	0.5569	0.8317	1.1102	1.3877
8	0.5221	0.7798	1.0408	1.3010
9	0.4641	0.6931	0.9251	1.1564
10	0.4177	0.6238	0.8326	1.0408
12	0.3481	0.5198	0.6939	0.8673
Rate/Square	6.18	9.23	12.32	15.4

14 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6179	0.9228	1.2317	1.5396
7.5	0.5767	0.8613	1.1496	1.4370
8	0.5406	0.8074	1.0778	1.3472
9	0.4806	0.7177	0.9580	1.1975
10	0.4325	0.6460	0.8622	1.0778
12	0.3604	0.5383	0.7185	0.8981
Rate/Square	6.18	9.23	12.32	15.4

15 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6496	0.9703	1.2951	1.6188
7.5	0.6063	0.9056	1.2087	1.5109
8	0.5684	0.8490	1.1332	1.4165
9	0.5053	0.7546	1.0073	1.2591
10	0.4547	0.6792	0.9066	1.1332
12	0.3790	0.5660	0.7555	0.9443
Rate/Square	6.18	9.23	12.32	15.4

17 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7488	1.1184	1.4928	1.8660
7.5	0.6989	1.0438	1.3932	1.7416
8	0.6552	0.9786	1.3062	1.6327
9	0.5824	0.8698	1.1610	1.4513
10	0.5242	0.7829	1.0449	1.3062
12	0.4368	0.6524	0.8708	1.0885
Rate/Square	6.18	9.23	12.32	15.4

20 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.8615	1.2867	1.7175	2.1468
7.5	0.8041	1.2009	1.6030	2.0037
8	0.7538	1.1259	1.5028	1.8785
9	0.6701	1.0008	1.3358	1.6698
10	0.6031	0.9007	1.2022	1.5028
12	0.5026	0.7506	1.0019	1.2523
Rate/Square	6.18	9.23	12.32	15.4

20 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.8653	1.2924	1.7251	2.1564
7.5	0.8077	1.2063	1.6101	2.0126
8	0.7572	1.1309	1.5094	1.8868
9	0.6730	1.0052	1.3417	1.6772
10	0.6057	0.9047	1.2076	1.5094
12	0.5048	0.7539	1.0063	1.2579
Rate/Square	6.18	9.23	12.32	15.4

21 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9111	1.3608	1.8163	2.2704
7.5	0.8504	1.2700	1.6952	2.1190
8	0.7972	1.1907	1.5893	1.9866
9	0.7086	1.0584	1.4127	1.7659
10	0.6378	0.9525	1.2714	1.5893
12	0.5315	0.7938	1.0595	1.3244
Rate/Square	6.18	9.23	12.32	15.4

22 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9641	1.4399	1.9219	2.4024
7.5	0.8998	1.3439	1.7938	2.2422
8	0.8436	1.2599	1.6817	2.1021
9	0.7498	1.1199	1.4948	1.8685
10	0.6749	1.0079	1.3453	1.6817
12	0.5524	0.8399	1.1211	1.4014
Rate/Square	6.18	9.23	12.32	15.4

30 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.3065	1.9513	2.6045	3.2556
7.5	1.2194	1.8212	2.4309	3.0386
8	1.1432	1.7074	2.2790	2.8487
9	1.0162	1.5177	2.0257	2.5322
10	0.9145	1.3659	1.8232	2.2790
12	0.7621	1.1382	1.5193	1.8991
Rate/Square	6.18	9.23	12.32	15.4

31 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.3171	1.9671	2.6256	3.2820
7.5	1.2293	1.8360	2.4506	3.0632
8	1.1524	1.7212	2.2974	2.8718
9	1.0244	1.5300	2.0422	2.5527
10	0.9220	1.3770	1.8379	2.2974
12	0.7683	1.1475	1.5316	1.9145
Rate/Square	6.18	9.23	12.32	15.4

INDEX TO CITIES AND TOWNS BULLETIN  
(March 2004 through December 2013 Inclusive)

	<u>Issue</u>	<u>Page</u>
A-133 REQUIREMENTS.....	March 2005	10-12
ABANDONED VEHICLE FUND .....	IC 9-22-1	
ACCESSIBLE PARKING .....	Sept. 2006	3-4
ACCIDENT REPORTS		
Fee to be set at not less than five dollars (\$5) .....	June 2006	10
Procedures .....	Sept. 2013	3-4
.....	Sept. 2010	3
ACCOUNTING MANUAL		
Available Online at <a href="http://www.in.gov/sboa">www.in.gov/sboa</a>		
ACKNOWLEDGMENTS		
Clerk-Treasurer’s Notary Powers .....	Sept. 2008	3
ADDITIONAL EXCISE TAX JUDGMENTS		
Procedure .....	Dec. 2006	9-11
ADVANCE OF PROPERTY TAXES		
Authority for .....	Sept. 2007	1
ADVERTISING, PUBLIC NOTICE		
Additional Appropriations (IC 6-1.1-18-5).....	Dec. 2011	6-7
Annual Report.....	Dec. 2009	5
General Requirements .....	June 2012	18-19
Notice to Bidders - Detailed Specifications Unnecessary .....	June 2004	11
Number of Newspapers Required .....	Sept 2004	5
Ordinances, Penal .....	Sept. 2012	5
Posting Notices on Newspaper Website .....	Sept. 2010	6
Public Purchases.....	IC 5-22	
Publisher’s Claim Form .....	March 2009	10-12
Publishing in Newspapers Owned by Official.....	Sept. 2012	8
Rates.....	Dec. 2012	11-15
.....	Dec. 2013	8-12
.....	Dec. 2004	10-12
.....	Dec. 2005	5
.....	Dec.2006	4
.....	Dec. 2009	31-35
.....	Dec. 2011	12-15
Rental - Purchase Agreements .....	Dec. 2007	8
Salaries - Elected City Officials .....	Sept. 2013	7
AID TO COMMUNITY FACILITIES AND PROGRAMS		
Contract Required .....	Sept. 2012	2

	<u>Issue</u>	<u>Page</u>
<b>AIRPORTS</b>		
Assistance to Private Airports.....	IC 36-9-2-3	
Joint Airport Authorities .....	March 2013	3
<b>ALCOHOL AND DRUG COUNTERMEASURES FEE</b>		
Procedures for Distribution .....	Sept. 2010	1
<b>ALCOHOL AND DRUG SERVICES PROGRAM</b>		
Establishment .....	Dec. 2011	7
<b>ALCOHOLIC BEVERAGE TAXES AND PERMIT FEES</b>		
Distribution to Cities and Towns		
Auditor of State Distribution Account Numbers .....	Dec. 2006	4-5
Excise Tax .....	Dec. 2006	4
Gallonage Tax .....	Dec. 2006	4
<b>AMBULANCE SERVICE</b>		
Emergency Medical Services .....	March 2008	3-4
<b>ANNUAL REPORT</b>		
Electronic Filing Requirements.....	Dec. 2013	5
Motor Vehicle Highway Operational .....	Dec. 2013	3
Publication in Pamphlet Form - Second Class Cities .....	Dec. 2013	5
Publication Requirements.....	Dec. 2013	5
Report to Bondholders.....	Sep. 2005	1
<b>APPROPRIATIONS</b>		
Additional .....	Dec. 2011	6-7
Budget - Final Action .....	Dec. 2008	8
Cumulative Funds.....	Sept. 2007	1
Disaster Relief Funds .....	March 2009	5
Donations.....	June 2006	13-14
Encumbrance of.....	Dec. 2013	2
Failure To Pass Ordinance.....	Dec. 2007	9
Federal Funds.....	March 2009	4-5
Insurance Claim Proceeds .....	Dec. 2013	4
Not To Exceed Budget .....	Dec. 2008	8
Overdrawn - Prohibited.....	March 2008	1
Parking Meter Funds .....	IC 36-9-12-5	
Requirements .....	June 2010	16-18
.....	Dec. 2004	6
State Grants.....	March 2009	4-5
Transfers.....	March 2012	4
Park and Recreation Boards - Transfers.....	March 2008	5
When Not Required .....	June 2010	16
Reimbursement Grants .....	March 2009	4-5
<b>APPROVALS, FORM</b>		
Accounting Forms and Systems.....	March 2006	1-4
Computer Forms.....	March 2006	2-5
.....	Sept. 2010	9-10
.....	Dec. 2010	9
Conditions.....	March 2006	4-5

	<u>Issue</u>	<u>Page</u>
ASSET FORFEITURE .....	IC 34-24	
ASSETS		
Inventories .....	Dec. 2004	7
Estimating the Cost of .....	March 2012	9
ASSIGNMENT OF WAGES		
Procedures .....	Dec. 2004	5
.....	March 2008	6-7
.....	Sept. 2011	10-11
ATC EXCISE TAX.....	Dec. 2006	4
ATC GALLONAGE TAX.....	Dec. 2006	4
ATTORNEY, CITY		
Powers and Duties, Compensation .....	Sept. 2006	6
AUDITS		
GAO Independence Standards .....	March 2013	6
Not-For-Profit Corporations .....	Dec. 2006	6
Single.....	March 2005	10-12
Requests.....	Dec. 2011	9
BAD CHECKS.....	March 2004	7
.....	June 2010	19
BAIL BONDS - ADMINISTRATIVE FEES.....	IC 35-33-8-3.2	
BANDS AND ORCHESTRAS		
Support of .....	March 2009	9
BANK RECONCILEMENTS		
Required Monthly.....	Dec. 2008	8
BANK/CREDIT CARD PAYMENTS		
To Cities and Towns.....	Dec. 2013	6
To City and Town Courts.....	Dec. 2006	12-13
BARRETT LAW (General Statute, IC 36-9-37)		
Certification of Waivered and Nonwaivered Assessments.....	IC 36-9-37-9	
Custodian of Funds (IC 36-9-37-4).....	March 2008	1
Interest and Penalty on Delinquent Assessments.....	IC 36-9-37-21	
Investments .....	IC 36-9-37-15	
Official Bonds (IC 36-9-37-7).....	Dec. 2011	10
Old Waivered Balances .....	IC 36-9-37-42	
Payments to Bond Holders.....	IC 36-9-37-43	
Prepayments.....	IC 36-9-37-44	
Release of Lien on Unpaid Assessments (IC 32-8-7-3).....	March 2008	1



NOTE: For further discussion on Barrett Law, see Cities and Towns Accounting Manual for the following articles:

Delinquent Waivered Assessments .....	45-2	
Explanation of Use of Forms .....	45-1 to 45-13	
Nonwaivered Barrett Law Assessments .....	45-1	
Official Bond.....	45-3	
Old Barrett Law Waivered Balances .....	45-3	
Prescribed Forms .....	42-5	
Release of Lien on Unpaid Assessments .....	45-3	
Waivered Barrett Law Assessments .....	45-1	
<b>BIDS</b>		
Cancellation of .....	March 2009	6
Doing Business With Iran, Disqualification for.....	Sept. 2012	17
Escalator Clause.....	IC 5-22-17-10	
Petroleum Products.....	Sept. 2013	1
Public Construction.....	IC 36-1-12	
.....	Dec. 2006	7-8
Public Purchases.....	IC 5-22	
<b>BONDED INDEBTEDNESS</b>		
Bank Accounts.....	Sept. 2005	1
Destruction of Bond and Coupons.....	June 2011	18
General Statutory Requirements in Cities .....	March 2005	4-5
General Statutory Requirements in Towns .....	March 2005	4-5
Premium and Accrued Interest.....	Sept. 2004	4
Registered Bonds .....	Sept. 2005	1
Reports to Bondholders.....	Sept. 2005	1
Surplus Bond Proceeds.....	December 2008	10
<b>BONDS, OFFICIAL (IC 5-4-1)</b>		
Amount .....	June 2009	22
Barrett Law .....	Dec. 2011	10
Parks and Recreation - Officers and Employees .....	IC 36-10-3-16	
.....	Sept. 2006	1
Filing .....	June 2009	22
Term .....	June 2011	6
<b>BUDGETS</b>		
Final Action .....	Dec. 2008	8
<b>BUILDING AUTHORITIES.....</b>		
	Sept. 2012	6
<b>BUILDING PERMIT FEES</b>		
Proper Handling.....	Sept. 2005	2
<b>BUILDINGS, MUNICIPAL</b>		
Cumulative Fund.....	March 2011	3
<b>BULLETINS</b>		
Index .....	Dec. 2013	14

	<u>Issue</u>	<u>Page</u>
<b>BUY MONEY</b>		
Pay to Informants, Etc. ....	Sept. 2004	9-10
<b>CAGIT TAX</b>		
Supplemental Distributions.....	March 2007	4
<b>CAPITAL ASSETS</b>		
Estimating the cost of .....	March 2012	9
Inventory .....	Dec. 2004	7
<b>CAPITALIZATION POLICY</b>		
Capitalization Threshold.....	Dec. 2004	7
<b>CASH CHANGE FUND</b>		
Procedure to Establish .....	March 2012	7
Changing Amount Set by Council.....	March 2012	7
<b>CASH RESERVE FUND</b>		
General Statute.....	IC 8-1.5-3-11	
Procedure .....	Sept. 2004	3
<b>CREDIT TAX</b>		
Procedure.....	June 2007	10-13
Supplemental Distributions.....	March 2007	4
<b>CEMETERIES</b>		
Municipally Operated.....	IC 23-14-65	
<b>CERTIFICATIONS</b>		
To County Treasurer - Names and Addresses.....	Dec. 2013	4
.....	March 2012	8
<b>CERTIFIED CHECKS</b>		
Alternatives Available .....	Dec. 2005	5
<b>CERTIFIED TECHNOLOGY PARKS</b>		
Procedures to Establish.....	Dec. 2012	3
<b>CHECKS (WARRANTS) (See WARRANTS)</b>		
Forgery .....	IC 35-43-5-2	
Deception.....	IC 35-43-5-3	
Dishonored .....	Sept. 2010	5
<b>CHILD LABOR LAW RESTRICTIONS</b>		
Regulations.....	Sept. 2009	4-5
Rest Breaks .....	Sept 2009	5
Penalties.....	Sept 2009	5
<b>CHILD RESTRAINT SYSTEM PENALTIES</b>		
Procedures .....	June 2005	11
<b>CHILD SUPPORT WITHHOLDINGS</b>		
Procedures .....	Dec. 2007	8
<b>CIGARETTE TAX</b>		
Cumulative Capital Improvement Fund.....	March 2005	2-3
Distribution - Auditor of State Account Numbers.....	Dec. 2006	4-5
Distribution - New City or Town Eligible .....	Sept. 2005	3

	<u>Issue</u>	<u>Page</u>
<b>CITY AND TOWN COURT COST FUND</b>		
Procedures for Claiming from County .....	Sept. 2010	7-8
<b>CITY-COUNTY BUILDING AUTHORITY</b>		
Provisions of Governing Law .....	IC 36-9-13	
.....	Sept. 2012	6
<b>CITY MANAGER</b>		
Employment of .....	Sept. 2007	3-5
<b>CLAIMS</b>		
Allowance of City Claims .....	June 2013	17
Allowance of Water, Gas, and Electric Claims .....	June 2013	18
Computing Salaries for Partial Months .....	Dec. 2004	5
Filing and Docketing .....	March 2010	1-2
Interest on Delinquent Accounts.....	Dec. 2004	8
Interest on Payment for Road Work .....	June 2013	16
Interest on Public Contracts .....	June 2013	17
Official's Responsibility for Disbursing.....	Dec. 2007	9
Payment of Invoices or Bills - Requirements.....	March 2010	1-2
Payment Prior to Board Allowance.....	Sept. 2005	3
Rubber Stamp Signatures .....	Sept. 2012	1
Payments to State and Federal Agencies .....	March 2010	3
<b>CLERK-TREASURER</b>		
Appointment of Office Personnel.....	Dec. 2007	4
Attorneys .....	Sept. 2005	4
Conveyances, Mortgages or Instruments of Writing .....	Sept. 2010	6
Liability.....	Sept. 2007	5
Notary Powers .....	Sept. 2008	3
Office Space .....	Sept. 2005	4
Powers and Duties of Clerk-Treasurer		
City - 2nd Class Cities.....	IC 36-4-10-5	
City - 3rd Class Cities.....	IC 36-4-10-4.5	
Town.....	June 2009	16
.....	IC 36-5-6-6	
Utilities.....	March 2006	7
Receipt and Care of Money .....	Sept. 2004	2
Residence Requirement .....	March 2013	4
Utility Billing and Collection Employees .....	Dec. 2007	4
Year End Duties.....	Dec. 2013	1
<b>CLOTHING AND EQUIPMENT ALLOWANCE</b>		
City Police Officers and Firefighters .....	March 2009	3
Town Marshals .....	March 2009	4
Volunteer Firefighters .....	Sept. 2006	2
.....	March 2009	3
<b>COMBAT ZONE PAY</b>		
IRS Regulations.....	Sept. 2004	8
<b>COMMISSIONS</b>		
Vending Machines .....	Dec. 2006	7

	<u>Issue</u>	<u>Page</u>
<b>COMMON CONSTRUCTION WAGE</b>		
Guide to Establishing.....	Dec. 2009	12-29
<b>COMMON COUNCIL</b>		
Condemnation, Rental, Purchase of Property.....	IC 36-9-6-4	
Legal Assistants.....	Sept. 2012	1
<b>COMMUNITY PROGRAMS – AID TO</b>		
Contract Required .....	Sept. 2002	2
<b>COMPENSATION</b>		
Absence From Work for Injury.....	March 2008	2
Additional Compensation		
City Attorney.....	Sept. 2006	6
City Officers and Employees-from a Utility or Function .....	June 2009	20
Advance Payments Prohibited .....	March 2009	6
Annual Salaries - Proper Payments .....	March 2013	3
Appointive City Officers and Employees .....	June 2009	19
Assignment of Wages.....	Dec. 2004	5
.....	March 2008	6-7
.....	Sept. 2011	10-11
Banks - Payment to .....	March 2007	4
City Attorney.....	Sept. 2006	6
City Officers and Employees .....	June 2009	19
Combat Zone Pay.....	Sept. 2004	8
Compensatory Time Off .....	March 2007	5
Computing Salaries for Partial Months .....	Dec. 2004	5
Deceased Employees.....	Dec. 2009	7-8
Elected City Officials.....	June 2009	19
Federal Minimum Wage and Overtime Provisions .....	March 2010	3
Firefighters and Police Officers .....	June 2009	20
Ghost Employees .....	IC 35-44-2-4	
Hours Worked - Record Required .....	IC 5-11-9-4	
Jury Duty and Subpoenaed Witness .....	Sept. 2008	1
Overpayments of .....	March 2008	7
Prevailing Wages – Common Construction Wage .....	Dec. 2009	12-29
Town Officers and Employees.....	June 2009	21
Park and Recreation - Salary Increases.....	March 2008	5
Waiver of.....	Sept. 2011	10
Record of Hours Worked .....	June 2012	23
<b>COMPUTER SYSTEMS</b>		
Purchases and Form Approvals .....	March 2006	2-5
.....	Dec. 2010	9
Hardware and Software.....	March 2004	1
<b>CONFISCATED WEAPONS</b>		
Disposal of .....	Sept. 2013	5-6
<b>CONFLICT OF INTEREST</b>		
Public Officials .....	March 2013	4-6
Statement Form.....	March 2013	9

	<u>Issue</u>	<u>Page</u>
<b>CONTRACTS</b>		
Doing Business With Public Depository Officials or Public Printers.....	Sept. 2012	8
Escalator Clause.....	IC 5-22-17-10	
Interest In by Public Officials .....	March 2013	4-6
Not-For-Profit Corporations .....	Dec. 2006	6
Prevailing Wages – Common Construction Wage .....	Dec. 2009	12-29
Retainage .....	June 2008	12-13
Volunteer Fire Companies.....	Dec. 2008	4
<b>CONTRIBUTIONS, DONATIONS, GIFTS</b>		
Procedures .....	June 2006	13-14
<b>CONTROLLED SUBSTANCE EXCISE TAX</b>		
Use for Criminal Investigations.....	Sept. 2010	5
<b>CONVEYANCES, MORTGAGES OR INSTRUMENTS OF WRITING</b>		
City Clerk or Clerk-Treasurer’s Powers.....	Sept. 2010	6
<b>COOPERATIVE FACILITIES</b>		
Agreements Between Local Governmental Units.....	IC 36-1-7	
<b>COPY FEES.....</b>		
	Dec. 2005	5
	June 2009	15
<b>CORPORATIONS</b>		
Not-For-Profit Audits.....	Dec. 2006	6
<b>COST SAVING INCENTIVE PROGRAM.....</b>		
	June 2013	18
<b>COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)</b>		
Procedures .....	June 2007	10-13
<b>COURTS, CITY AND TOWN</b>		
Additional Excise Tax Judgments.....	Dec. 2006	9-11
Bank/Credit Card Payments.....	Dec. 2006	12-13
Child Restraint System Penalties .....	June 2005	11
Clerk’s Record Perpetuation Fund .....	Sept. 2010	3
DNR Fines .....	Dec. 2011	10
Document Fees .....	Sept. 2004	4
Investments .....	Sept. 2008	1
Late Payment Fee .....	Sept. 2004	4
Moving Traffic Violations – Enforcement.....	Sept. 2012	2
Old Outstanding Checks.....	June 2011	17
Overweight Vehicles - Judgments.....	Dec. 2008	9
Seatbelt Violations.....	Sept. 2012	1
Pretrial Diversion Program Fees .....	Sept. 2004	7
Probation User Fees.....	Sept. 2013	13
Special Judges and Judges Pro Tempore .....	Mar. 2011	2
Speed Limits – City and Town Streets .....	Sept. 2012	2-5
State User Fees.....	Sept. 2010	1
Tobacco – Sale to Minors.....	June 2013	18
Trust Items.....	Dec. 2010	8
Unauthorized Court Fees .....	Sept. 2012	15-16

	<u>Issue</u>	<u>Page</u>
<b>CREDIT CARDS</b>		
Payments to City and Town Courts .....	Dec. 2006	12-13
Procedures for Payment by Taxpayers and Utility Customers.....	Sept. 2013	10
Procedures for Purchases .....	Dec. 2013	6
<b>CRIMINAL JUSTICE INSTITUTE GRANTS</b>		
Procedures .....	March 2012	3
<b>CRIMINAL HISTORY FEES</b>		
Procedures .....	March 2005	1
<b>CUMULATIVE FUNDS</b>		
Appropriation of .....	Sept. 2007	1
Cumulative Building Fund.....	March 2011	3-4
Cumulative Capital Development Fund.....	March 2011	4-6
Cumulative Capital Improvement Fund (Cigarette Tax Supported)		
Auditor of State Distribution Account Number .....	Dec. 2006	4
Uses .....	March 2011	3-4
Cumulative Capital Improvement Fund (Tax Levy Supported) .....	IC 36-9-16-3	
Cumulative Drainage Fund.....	IC 36-9-27-99	
Fire Stations, Fire Equipment and Police Radio		
Equipment in Cities and Towns (IC 36-8-14).....	Sept. 2006	1
Parks, Cities (IC 36-10-4-36).....	Sept. 2013	1
Sewer System (IC 36-9-26) .....	Dec. 2008	6
Transportation Fund .....	IC 36-9-4-48	
<b>DECEASED PERSONS</b>		
Payment of Funds Due From Governmental Unit .....	Dec. 2009	7
<b>DEFERRED COMPENSATION PLANS</b>		
Section 457 Requirements .....	Sept. 2008	2
<b>DEFERRED RETIREMENT OPTION PLAN (DROP)</b>		
Plans Which Can Be Offered.....	Sept 2005	3
Procedures .....	Sept. 2012	13-14
<b>DELINQUENT TAXES OF PUBLIC OFFICERS AND EMPLOYEES</b>		
Method of Collection .....	Dec. 2013	4
<b>DEMOLITION FUND (See UNSAFE BUILDING FUND)</b>		
<b>DEPOSITORIES</b>		
Approved Listing .....	March 2011	1
Daily Deposits Required .....	Sept. 2004	3
Designation of Deposit of Funds in Bank in Which Public Official		
Has an Interest .....	Sept. 2004	3
Depositing Compensation of Public Employees.....	March 2007	4
Monthly Bank Reconciliation .....	Dec. 2008	8
Separate Accounts - Revenue Bond Issues.....	Sept. 2005	1
Park and Recreation Department.....	March 2009	7
<b>DEPOSITS FOR CUTTING STREETS AND CURBS</b>		
Proper Handling.....	Dec. 2012	9

	<u>Issue</u>	<u>Page</u>
DEPOSITS, METER		
Unclaimed.....	June 2004	10
DIPHTHERIA, TETANUS, AND RABIES VACCINES		
Payments for.....	Sept. 2008	3
DISASTER RELIEF FUNDS		
Accounting and Budgeting.....	March 2009	5
DISHONORED CHECKS		
Referral to Prosecuting Attorney .....	Sept. 2010	5
DOCUMENT FEES		
City or Town Court.....	Sept. 2010	4
DONATIONS		
Aid to Community Programs.....	Sept. 2012	2
Procedures .....	June 2006	13-14
To Foundations.....	Sept. 2010	6-7
DORMANT FUND BALANCES		
Transfers (IC 36-1-8-5 (b)(2)).....	Dec. 2013	3
DUAL OFFICE HOLDING		
OAG Official Opinion No. 13, 1970.....	June 2012	20-21
DUNS NUMBER REQUIREMENT.....	Dec. 2013	6
ECONOMIC DEVELOPMENT COMMISSION		
Financing .....	IC 36-7-12	
EDIT TAX		
Procedures .....	June 2007	10-13
Transfers.....	Dec. 2013	5
Uses.....	Sept. 2005	4
ELECTIONS		
Expenses - All Cities and Towns Over 3,500 Population.....	June 2012	22-23
Expenses - Towns Under 3,500 (Except for Marion County).....	June 2012	22-23
ELECTRONIC FUNDS TRANSFER		
Procedures - State Distributions.....	June 2005	10
EMERGENCY MEDICAL SERVICES		
Procedures for Establishment and Operation .....	March 2008	3-4
ENCUMBRANCES		
Of Appropriations.....	Dec. 2013	2
ERRORS AND OMISSIONS INSURANCE		
Official Opinion No. 85-27.....	Dec. 2005	5
EXAMINATION OF RECORDS		
Requests.....	Dec. 2011	9
EXCISE, ADDITIONAL JUDGMENTS		
Procedures .....	Dec. 2006	9-11

	<u>Issue</u>	<u>Page</u>
<b>EXCISE SURTAX AND WHEEL TAX</b>		
Uses.....	March 2004	9
<b>FAIR LABOR STANDARDS ACT</b>		
Compensatory Time Off .....	March 2007	5
Minimum Wage Provisions .....	March 2010	3
<b>FEDERAL EXCISE TAXES</b>		
Exemption.....	Sept. 2006	2
Refunds .....	Sept. 2006	2
<b>FEDERAL FUNDS</b>		
Appropriation .....	Dec. 2006	13-14
Cognizant Agencies.....	Sept. 2012	8
Single Audit Requirements .....	March 2005	10-12
Data Collection Form.....	March 2005	11
DUNS Number Requirements .....	Dec. 2013	6
Reimbursement Grants .....	Dec. 2006	13-14
<b>FIELD EXAMINERS</b>		
Identification.....	Sept. 2010	8
<b>FIREFIGHTING EQUIPMENT</b>		
Cumulative Fund in Cities and Towns.....	Sept. 2006	1
Rental - Purchase Contracts .....	Dec. 2007	8
Transfer to Volunteer Fire Company .....	Sept. 2009	6
<b>FIREFIGHTERS, CITY</b>		
Equipment and Clothing Allowance.....	March 2009	3
Residence Requirements .....	IC 36-8-4-2	
.....	Sept. 2006	3
Worker's Compensation Insurance .....	IC 22-3-2-2	
.....	March 2012	3
Worker's Occupational Disease Insurance (IC 22-3-7-2).....	Sept. 2013	1
<b>FIREFIGHTERS, VOLUNTEER (See VOLUNTEER FIREFIGHTERS)</b>		
<b>FIREFIGHTERS PENSION FUND</b>		
Benefits - 1937 Firefighter's Pension Fund .....	IC 36-8-7-12	
Benefits - 1977 Pension and Disability Fund.....	IC 36-8-8-11	
Fiscal Officer's Responsibilities .....	Dec. 2010	10
Funeral Benefits.....	Dec. 2008	6
Official Bond Requirements - Secretary .....	June 2011	7
Records .....	June 2012	20
<b>FIRE PROTECTION</b>		
Contracts With Volunteer Fire Companies .....	Dec. 2013	3
<b>FLOOD CONTROL DISTRICT</b>		
Salary of Executive Secretary .....	IC 36-9-29-9	



	<u>Issue</u>	<u>Page</u>
<b>FORMS</b>		
Approval of.....	March 2006	1-5
.....	Dec. 2010	9
Exact Replicas.....	June 2012	21
Sample Letter and Resolution .....	Sept. 2010	9-10
Utility Forms.....	March 2006	1-4
<b>FOUNDATIONS</b>		
Donations to.....	Sept. 2010	6-7
<b>FUNDS</b>		
Creating New Funds.....	Sept. 2010	2
Dormant Fund Balances - Transfers (IC 36-1-8-5(b)(2)).....	Dec. 2010	3
Transfers		
Temporary.....	March 2005	8
Within Budget.....	March 2012	4
Overdrawn - No authority .....	March 2008	1
<b>GARNISHMENT OF SALARIES AND WAGES</b>		
Maximum (IC 24-4.5-5-105) .....	June 2013	16
<b>GARBAGE COLLECTION AND DISPOSAL</b>		
Charges For.....	June 2009	10-12
Contracts for .....	Dec. 2008	7
User Fees, Establishment of .....	June 2008	10-12
<b>GASOLINE TAX FUND (See MOTOR VEHICLE HIGHWAY FUNDS)</b>		
<b>GENERAL IMPROVEMENT FUND</b>		
Provisions of IC 36-9-17 .....	Dec. 2005	5
<b>GROUP HEALTH INSURANCE .....</b>		
.....	Dec. 2010	8
.....	March 2009	8
<b>GUARANTEED ENERGY SAVINGS CONTRACTS</b>		
Requirements .....	Dec. 2012	7-8
<b>HANDGUN LICENSES</b>		
Lifetime Licenses.....	June 2006	11
Procedures for Applications and Transfers .....	Sept. 2013	4
<b>HAZARDOUS MATERIALS EMERGENCY FEES .....</b>		
.....	Sept. 2013	11
<b>HEALTH INSURANCE, GROUP .....</b>		
.....	Dec. 2010	8
.....	March 2009	8
<b>HOME RULE</b>		
Compliance.....	Sept. 2011	2-4
<b>HOUSING AUTHORITY</b>		
Pension Plan.....	IC 36-7-18-10(d)	
<b>HYDRANT RENTAL</b>		
Recovery of Costs from Customers.....	Sept. 2012	11

	<u>Issue</u>	<u>Page</u>
<b>INDEBTEDNESS</b>		
Creating Interest-Bearing Indebtedness.....	March 2005	3
General Obligation Indebtedness.....	March 2005	3-4
Grant Anticipation Notes.....	March 2005	9
Loans Between Utilities.....	March 2008	2
Tax Anticipation Time Warrant.....	March 2005	5
Temporary Loan Procedure.....	March 2005	8
Short-Term Loans.....	March 2005	4-5
<b>INDUSTRIAL DEVELOPMENT (IC 36-7-13)</b>		
Cities and Towns.....	March 2013	3
Industrial Development Program.....	IC 4-4-8	
<b>INSURANCE</b>		
Errors and Omissions.....	Dec. 2005	5
Group Insurance for Public Employees.....	IC 5-10-8	
.....	Dec. 2010	8
.....	March 2009	8
Self-Insurance.....	IC 36-1-8-6(c)	
Volunteer Firefighters.....	Sept. 2008	2
.....	June 2005	11
Worker's Compensation - Inclusion of Officers.....	March 2006	6
Appropriations of Insurance Claim Proceeds.....	Dec. 2013	7
<b>INTERNET ADDRESSES</b>		
Federal and State Agencies.....	Dec. 2011	1
<b>INVESTMENTS</b>		
Accounting for Interest.....	Dec. 2010	6-7
.....	Dec. 2011	8-9
Accounting for Interest - City and Town Courts.....	Sept. 2008	1
Accounting for Interest - Certificates of Deposit - Renewal.....	Dec. 2010	6-7
Accounting for Purchase of Investments.....	Dec. 2010	6-7
Authority for Purchasing Investments.....	Sept. 2007	6
Certificates of Deposit.....	IC 5-13-9-4	
Certificates of Deposit - Renewal Procedure.....	Dec. 2010	6
City and Town Court Funds.....	Sept. 2008	1
Deposit Accounts - Definition.....	IC 5-13-9-3	
General Law.....	IC 5-13-9	
Interest Earned - Crediting.....	Dec. 2010	6-7
.....	Dec. 2011	8-9
Investment Funds.....	Dec. 2010	7
Investment Cash Management System.....	IC 5-13-11	
Manner of Investing Funds - By Fund.....	Dec. 2010	5
Manner of Investing Funds - By Total Monies on Deposit.....	Dec. 2010	6
Meter Deposit Funds.....	Dec. 2005	6

	<u>Issue</u>	<u>Page</u>
INVESTMENTS (Continued).....		
Money Market Mutual Funds .....	June 2009	17
Public Deposit Insurance Fund.....	IC 5-13-9-8.5	
Repurchase and Resale Agreements .....	IC 5-13-9-3	
Safekeeping Receipts.....	IC 5-13-9-2	
Service Charges .....	IC 5-13-9-8	
Soliciting Quotations From Outside Depositories.....	IC 5-13-9-5	
Terms of Investments – Two Year Limitation .....	IC 5-13-9-5.6	
United States Government Securities .....	IC 5-13-9-2	
Utility Funds .....	Dec. 2005	6
INVOICES		
Payment of - Requirements.....	March 2010	1-2
JURY DUTY		
Compensation of Employees While Serving on Jury or as a Witness .....	Sept. 2008	1
LAW ENFORCEMENT FUNDS		
Procedures .....	March 2010	4-5
LEASE WITH OPTION TO PURCHASE		
Procedures .....	Dec. 2007	8
LEVY EXCESS FUND		
Procedures .....	Dec. 2009	4
LIENS ON NUISANCE PROPERTIES .....		
	Sept. 2013	12
LOANS, TEMPORARY		
Authority for .....	IC 36-4-6-20	
.....	IC 36-5-2-12	
From Municipal Utility to City or Town.....	March 2008	5
Procedure .....	March 2005	3-9
Tax Anticipation Time Warrants .....	March 2005	5-7
To Depleted Funds .....	March 2005	8
To Municipal Utility From City or Town.....	Dec. 2011	8
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND		
Procedures .....	Sept. 2013	2
.....	June 2005	12
Uses.....	Sept 2013	2
Verified Statements .....	March 2010	5
LOCAL MAJOR MOVES CONSTRUCTION FUND		
Special Distributions .....	Sept. 2006	7
LOCAL OPTION INCOME TAX (LOIT)		
Public Safety Costs .....	Sept 2008	5
LOCAL ROAD AND STREET FUND		
Auditor of State Distribution Account Numbers .....	Dec. 2006	4-5
Transfer of - Towns .....	Sept. 2006	3
Uses (IC 8-14-2-5).....	Sept. 2011	7
LUCRATIVE AND DUAL OFFICES		
Holding.....	June 2012	20-21

	<u>Issue</u>	<u>Page</u>
MAJOR MOVES CONSTRUCTION FUND .....	Sept. 2006	7
MARRIAGES		
Persons Who May Solemnize .....	Sept. 2009	1
MARSHAL, TOWN		
Clothing and Equipment Allowance.....	March 2009	4
Special Death Benefit Fund.....	Sept. 2008	2
Deputies, Number of.....	June 2009	17
MATCHING GRANTS		
State Requirements.....	Dec. 2006	14
MEMORIAL DAY EXPENSES		
Appropriations to Veterans Organizations.....	June 2008	15-16
METROPOLITAN POLICE FORCE		
Establishment .....	March 2011	2
MILEAGE REIMBURSEMENT		
City and Town Officers and Employees .....	March 2009	1-2
State Rate.....	Dec. 2013	2
Federal Rate.....	Dec. 2013	2
MILITARY LEAVE		
Active Duty.....	June 2004	14
National Guard Duty .....	June 2004	14
MINIMUM WAGE LAWS		
Fair Labor Standards Act.....	March 2010	3
MONEY MARKET MUTUAL FUNDS		
Investment in .....	June 2009	17
MOTOR VEHICLES		
Inspection .....	Sept. 2013	3
Penalties Collected for Failure to Timely Register .....	Dec. 2006	9-11
MOTOR VEHICLE HIGHWAY FUNDS		
Annual Operational Report.....	Dec. 2013	3
Approved Uses (IC 8-14-1-5) .....	Sept. 2011	6
Approved Uses (OAG No. 27, 1965).....	Sept. 2005	2
Auditor of State Distribution Account Number.....	Dec. 2006	4-5
Excise Surtax and Wheel Tax .....	March 2004	9
Penalties for Misapplication.....	Sept. 2011	6
Transfers of - Towns.....	Sept. 2006	3
Use for Law Enforcement Purposes.....	Dec. 2007	10
Use for Sidewalks.....	Sept. 2009	1
Use for Street lighting .....	Dec. 2006	1
MOVING TRAFFIC VIOLATIONS		
Enforcement .....	Sept. 2012	2
MUNICIPAL ORDINANCE		
Violations Bureau .....	Sept. 2006	5-6

	<u>Issue</u>	<u>Page</u>
MUNICIPAL UTILITIES (See UTILITIES, MUNICIPAL)		
NATIONAL GUARD AND RESERVES		
Leaves of Absence for Governmental Employees .....	June 2004	14
NEWSPAPERS - PUBLIC NOTICE ADVERTISING GENERAL STATUTE (IC 5-3-1)		
Number of Newspapers Required .....	Sept. 2004	5
Rate Charges.....	Dec. 2004	10-12
.....	Dec. 2005	5
.....	Dec. 2006	4
.....	Dec. 2009	31-35
.....	Dec. 2011	12-15
.....	Dec. 2012	11-15
.....	Dec. 2013	9-13
NEW HIRE REPORTING		
Requirements .....	Dec. 2007	6-7
NOTARY PUBLIC		
Clerks and Clerk-Treasurers .....	Sept. 2008	3
NOT-FOR-PROFIT CORPORATIONS		
Audits of Financial Assistance.....	Dec. 2006	6
Assistance to Public Health Nursing Programs.....	Dec. 2005	6
OATHS		
Clerk-Treasurer’s Notary Powers .....	Sept. 2008	3
OATHS OF OFFICE		
Where to Deposit.....	March 2012	1
OFFICE INQUIRIES		
Letters.....	Dec. 2008	1
OFFICIAL BONDS - GENERAL STATUTE (IC 5-4-1)		
Amount .....	June 2009	22
Barrett Law .....	March 2008	1
Filing .....	June 2009	22
Fire Pension Secretary .....	June 2011	7
Police Pension Fund Secretary .....	Dec 2010	10
Term .....	Sept. 2004	7
OFFICIALS		
Disbursing Public Funds.....	Dec. 2007	9
Interest in Contracts .....	March 2013	4-6
Leave Policy .....	June 2007	9
Signatures on Claims and Warrants.....	Sept. 2012	1
Town Official’s Duties .....	June 2009	16
Year End Duties - Outgoing Officials.....	Dec. 2011	5
OLD OUTSTANDING CHECKS		
Cancellation .....	Dec. 2013	2
Courts .....	Dec. 2011	2
OPENING NEW LEDGERS		
Procedures (See Cities and Towns Accounting Manual)		

	<u>Issue</u>	<u>Page</u>
<b>OPINIONS OF ATTORNEY GENERAL</b>		
Cigarette Tax Distributions .....	Sept. 2005	3
Investment of Town Utility Funds .....	Dec. 2005	6
Motor Vehicle Highway Fund - Buildings.....	Sept. 2005	2
Motor Vehicle Highway Fund - Street Lighting .....	Dec. 2006	1
<b>OPINIONS OF ATTORNEY GENERAL</b>		
Travel Expense.....	Sept. 2012	5
<b>OPTICAL IMAGES OF CHECKS</b>		
Original Record.....	March 2009	9
<b>ORDINANCES</b>		
Enforcement .....	Sept. 2004	6
Publication of Penal Ordinances .....	Dec. 2013	5
Ordinance Violations Bureau.....	Sept. 2006	5
.....	March 2012	1
Ordinance Violations on Private Property – Removal Costs.....	Sept. 2012	9-10
<b>OUTSTANDING CHECKS</b>		
Procedure for Handling Old Outstanding Checks .....	Dec. 2013	2
<b>OVERWEIGHT VEHICLES</b>		
Judgments .....	Dec. 2008	9
<b>PARKING – ACCESSIBLE SPACES</b>		
Requirements .....	Sept. 2006	3-5
<b>PARKING METER FUNDS</b>		
Statutes.....	IC 36-9-11; IC 36-9-12	
Parking Tickets - Failure to Pay.....	IC 9-30-11	
<b>PARKING TICKETS</b>		
Unpaid .....	Sept. 2012	14
<b>PARKS AND RECREATION</b>		
Acquisition and Operation of Golf Courses .....	IC 36-10-5-3(b)	
Board Member Salaries and Per Diem.....	Sept. 2007	6
Bonds of Officers and Employees .....	IC 36-10-3-16	
.....	Sept. 2006	1
Cumulative Sinking and Building Fund.....	Sept. 2013	1
Nonreverting Capital Fund – Procedures to Establish .....	IC 36-10-3-20	
.....	March 2012	5-6
Salaries and Appropriation Transfers .....	March 2008	5
Nonreverting Operating Fund .....	March 2012	
.....	IC 36-10-3-22	
Nonreverting Operating Fund – Use of Program Balances.....	Sept. 2012	6
Daily Deposits Required .....	March 2009	7
<b>PAYROLL</b>		
Deductions - Requirements .....	Sept. 2011	10-11
Overpayments - Recovery from Employee .....	March 2008	6-7
Payroll Fund and Payroll Warrant - Use of.....	Sept. 2007	1-2
Record of Hours Worked .....	June 2012	6

	<u>Issue</u>	<u>Page</u>
<b>PENALTIES</b>		
Utility Billings.....	March 2009	6-7
<b>PENSION PLANS</b>		
Available Plans .....	March 2012	6
PERF .....	Sept 2005	3
<b>PETTY CASH FUND</b>		
Procedures to Establish.....	March 2012	7
Changing the Amount Set by Council.....	March 2013	7
<b>POLICE DEPARTMENTS</b>		
Accident Report Fees .....	Sept. 2013	3-4
.....	Sept. 2010	4
Buy Money.....	Sept. 2004	10-11
Confiscated Weapons .....	Sept. 2013	5-6
Criminal History Fees .....	March 2005	1
Handgun License Fees.....	Sept. 2013	4
Local Law Enforcement Continuing Education Fees.....	Sept. 2013	2
.....	June 2005	12
Metropolitan - Establishment in Towns .....	March 2011	2
Motor Vehicles - Inspection .....	Sept. 2013	3
<b>POLICE OFFICERS, CITY</b>		
Age Limitation – Examinations Required .....	Sept. 2010	2
Equipment and Clothing Allowance (IC 36-8-4-4) .....	March 2009	3
Overtime .....	IC 36-8-4-8	
.....	March 2007	5
Residence Requirements .....	IC 36-8-4-2	
.....	Sept. 2006	3
Worker's Compensation Insurance .....	IC 22-3-2-2	
.....	March 2012	3
Worker's Occupational Disease Insurance.....	IC 22-3-7-2	
<b>POLICE PENSION FUND</b>		
Attorney Fees .....	IC 36-8-6-5(b)	
Benefits.....	IC 36-8-6-7	
.....	IC 36-8-6-8	
.....	IC 36-8-6-9	
.....	IC 36-8-6-10	
.....	IC 36-8-6-11	
.....	IC 36-8-6-12	
Bond Requirements.....	Dec. 2010	10
Civilian Employees .....	IC 36-8-3-8(a)	
Deferred Retirement Option Plan (DROP) .....	Sept. 2012	13-14
Dependents Benefits .....	IC 36-8-6-10	
Disability Benefits .....	IC 36-8-6-8	
Duties of Secretary .....	IC 36-8-6-3(d)	
.....	June 2006	12
Funeral Benefits.....	Dec. 2008	6
Membership of Board .....	IC 36-8-6-2	
Records .....	June 2012	20
<b>POLICE RESERVES .....</b>	<b>IC 36-8-3-20</b>	

	<u>Issue</u>	<u>Page</u>
<b>POPULATION DECREASES-2ND CLASS CITIES</b>		
Effects of.....	Sept. 2007	6
.....	June 2009	15
.....	IC 36-4-1-1	
.....	IC 36-4-1-1.1	
<b>PRECIOUS METAL DEALER</b>		
Registration Fees .....	Dec. 2013	5
<b>PRETRIAL DIVERSION PROGRAM FEES</b>		
Procedures .....	Sept. 2004	7
<b>PREVAILING WAGES</b>		
Department of Labor.....	March 2010	3
<b>PROCUREMENT CARDS</b>		
Criteria for Usage.....	Sept. 2004	5-6
<b>PROMOTION OF BUSINESS</b>		
Reimbursements to City and Town Officials .....	March 2012	4
<b>PROPERTY</b>		
Sale and Exchange Between Public Bodies .....	IC 36-1-11-8	
Sale of - Legal Requirements .....	IC 36-1-11	
Sale of - Personal Property .....	IC 5-22-22	
<b>PROPERTY TAX ADVANCES</b>		
Procedure .....	Sept. 2007	1
<b>PUBLIC BUILDINGS</b>		
Towns .....	IC 36-1-4-6	
<b>PUBLIC DEPOSITORIES (See DEPOSITORIES)</b>		
<b>PUBLIC HEALTH NURSING ASSOCIATIONS</b>		
Assistance to .....	Dec. 2005	6
<b>PUBLIC IMPROVEMENTS REVOLVING FUND</b>		
Provisions of Law.....	IC 36-9-17	
<b>PUBLIC LAWS - DIGESTS</b>		
2004.....	June 2004	1-7
2005.....	June 2005	1-10
2006.....	June 2006	1-11
2007.....	June 2007	1-8
2008.....	June 2008	1-10
2009.....	June 2009	1-15
2010.....	June 2010	1-13
2011.....	June 2011	1-16
2012.....	June 2012	1-16
2003.....	June 2013	1-16
<b>PUBLIC NOTICE ADVERTISING (SEE ADVERTISING, PUBLIC NOTICE)</b>		
<b>PUBLIC RECORDS (See RECORDS)</b>		



	<u>Issue</u>	<u>Page</u>
<b>PUBLIC SAFETY (LOIT)</b>		
Procedures .....	Sept. 2008	5
<b>PUBLIC WORKS AND IMPROVEMENTS (PUBLIC CONSTRUCTION)</b>		
Bid and Bond Forms .....	IC 36-1-12-4(a)(6)	
Common Construction Wage .....	Dec. 2009	12-29
General Provisions of Statute (IC 36-1-12) .....	Dec. 2006	7-8
Interest on Payments for Road Work .....	June 2013	16
Notice to Bidders - Detailed Specifications Not Required .....	June 2004	11
Opening of Bids .....	IC 36-1-12-4(a)(7)	
.....	June 2004	11
Projects \$2 Million and under – Financing .....	March 2005	10
Retainage on Contracts .....	IC 36-1-12-14	
.....	June 2008	12-13
<b>PURCHASES</b>		
Articles Made in State Institutions .....	IC 5-22-11	
.....	IC 5-22-12	
Computer Hardware and Software .....	March 2004	1
General Provisions of Statute (IC 5-22) .....	June 2008	14-15
Land and Buildings .....	IC 36-1-4-5	
.....	IC 36-1-10	
Cancellation or Rejection of Bids.....	March 2009	6
Extension of Contracts .....	June 2009	18
Rental - Purchase Agreements .....	Dec 2007	8
.....	IC 36-1-10	
State QPA Contract - Purchase From State Supplier .....	IC 5-22-10-15	
Utilities - Exemption From Public Purchase Law.....	IC 5-22-1-2	
<b>QUESTIONS AND ANSWERS FROM JUNE TRAINING SCHOOLS</b>		
2004.....	Sept. 2004	11-13
2005.....	Sept. 2005	5-8
2006.....	Sept. 2006	8-10
2007.....	Sept. 2007	6-10
2008.....	Sept. 2008	6-7
2009.....	Sept. 2009	7-11
2010.....	Sept. 2010	11-14
2011.....	Sept. 2011	13-14
2012.....	Sept. 2012	17-21
2013.....	Sept. 2013	16-19
<b>RAINY DAY FUND</b>		
Procedures to Establish.....	Sept. 2013	13-14
Excess CAGIT, COIT, CEDIT Distributions.....	Dec. 2013	7
Transfers to.....	Sept. 2013	13-14
Transfers from .....	Sept. 2013	13-14
<b>RECORDS</b>		
Destruction of Canceled Bonds and Coupons .....	June 2011	18
Disposing of Old Public Records (IC 5-15-6) .....	Dec. 2007	6
Capital Assets Ledger - City and Town Form No. 211 (Rev. 2003).....	Dec. 2004	7
Opening New Ledgers (See Cities and Towns Accounting Manual, Pages 11-34 and 11-35)		
Public Records Go With Office .....	Dec. 2011	8
Requests for Examination .....	Dec. 2011	9
Retention Schedules .....	Dec. 2007	6

	<u>Issue</u>	<u>Page</u>
RECORDS (Continued)		
Right of Taxpayers to Inspect (IC 5-14-3) .....	Dec. 2012	6
Year End Duties.....	Dec. 2013	1
REDEVELOPMENT		
Commission Member Salaries and Per Diems.....	Sept. 2007	6
Real Estate Not Subject to Taxation (IC 36-7-14-37).....	March 2013	3
Sale and Lease of Real Estate to Other Public Agencies (IC 36-7-14-22(a)) .....	March 2013	3
Tax Levy .....	IC 36-7-14-26	
.....	IC 36-7-14-28	
.....	Dec. 2008	7
RENTAL-PURCHASE AGREEMENTS		
Necessary Provisions and Requirements .....	Dec. 2007	8
REPORTS		
Annual Operational Report - MVH Fund .....	Dec. 2013	3
Annual Report		
Financial Report to Board of Accounts .....	Dec. 2013	4
Publication Requirements .....	Dec. 2013	4
Report of Names, Addresses, Duties, and Compensation - Form 100R ....	Dec. 2013	4
Revenue Bonds - Reports to Bondholders.....	Sept. 2005	1
RESIDENCE REQUIREMENTS		
City Police and Fire Personnel .....	Sept. 2006	3
Clerk-Treasurer.....	March 2013	4
RETENTION SCHEDULES		
Public Records.....	Dec. 2007	6
RIGHT OF WAY EASEMENTS – RECORDING		
Local Streets.....	Dec. 2011	8
RIVERBOAT GAMBLING		
Admissions Tax Revenue.....	Sept. 2006	7
Wagering Tax Revenue.....	Sept. 2006	7
Riverboat Fund.....	Sept. 2007	5
Donations to Foundation .....	Sept. 2010	6-7
Revenue Sharing to Cities and Towns Without Boats.....	Sept. 2012	7-8
RUBBER STAMP FOR SIGNATURES		
Use of .....	Sept. 2012	1
SALARIES (See COMPENSATION)		
SALES TAX		
Exemption Certificates.....	Sept. 2006	2
SEATBELT VIOLATIONS		
Procedures .....	Sept. 2012	1
Official Opinion No. 2003-2.....	March 2013	1-2

	<u>Issue</u>	<u>Page</u>
<b>SEWAGE DISPOSAL PLANTS AND SEWERS</b>		
Cumulative Building and Sinking Fund.....	Dec. 2008	6
Delinquent Accounts		
Collection of .....	IC 36-9-23-33	
Delinquent Fees .....	IC 36-9-23-31	
.....	IC 36-9-23-33(a)(3)	
Discontinuing Water Service .....	March 2011	2
Lien - Filing Procedure, Recording, Etc. ....	Sept. 2012	10-11
Penalties .....	March 2009	6-7
Service Charge .....	Sept. 2012	10-11
Unenforceable Sewer Liens.....	Sept. 2010	4
Deposits.....	IC 36-9-23-25;	
.....	IC 36-9-23-28	
.....	June 2004	10
Operation by Utility Service Board (IC 36-9-23-3(2)) .....	March 2011	2
Uniform System of Accounts .....	March 2007	3
<b>SICK LEAVE</b>		
Elected Officials .....	June 2007	9
Written Policy Needed .....	Dec. 2011	6
<b>SIDEWALKS</b>		
Construction.....	Dec. 2006	5-6
.....	Sept. 2009	1
<b>SIGNATURE OF OFFICIALS</b>		
On Claims and Warrants .....	Sept. 2012	1
<b>SINGLE AUDITS</b>		
Single Audit Act Amendments .....	March 2005	10-12
<b>SOCIAL SECURITY</b>		
Tax Rates.....	Dec. 2004	2
.....	Dec. 2005	2
.....	Dec. 2006	2
.....	Dec. 2007	2
.....	Dec. 2008	2
.....	Dec. 2009	2
.....	Dec. 2010	2
.....	March 2011	1
.....	Dec. 2011	2
.....	Dec. 2012	2
.....	Dec. 2013	2
<b>SOLEMNIZATION OF MARRIAGES</b>		
Clerk-Treasurers, Mayors, and Clerks .....	Sept. 2009	1
<b>SOLID WASTE DISPOSAL FACILITIES AND COLLECTION</b>		
Contracts Required.....	IC 36-9-30-5(d)	
Provisions of Law.....	IC 36-9-30	
.....	Dec. 2007	9
<b>SPEED LIMITS – CITY AND TOWN STREETS</b>		
Maximum Lawful Speeds, Alteration of, Fines .....	Sept. 2012	2-5

	<u>Issue</u>	<u>Page</u>
SPECIAL FUEL TAX		
Remittance of.....	March 2007	4
Reporting Changes.....	March 2004	5
STATE DISTRIBUTIONS		
Numbers, Name, Frequency, Fund Benefiting.....	Dec. 2006	4-5
Electronic Funds Transfer .....	June 2005	10
STATE GRANTS		
Separate Fund Required-Matching Grants .....	Dec. 2006	14
Appropriation .....	Dec. 2006	13-14
STATE USER FEES		
Procedures For Distribution.....	Sept. 2010	1
STORMWATER MANAGEMENT SYSTEMS		
Financing of .....	Sept. 2012	12
STREET CUT DEPOSITS		
Proper Handling.....	Dec. 2012	5
STREET FUND (See MOTOR VEHICLE HIGHWAY FUNDS)		
SURPLUS PROPERTY – TRANSFER OF		
To Volunteer Fire Company .....	Sept 2009	6
SYSTEMS		
Computer Purchases and Form Approvals .....	March 2006	1-5
.....	Sept. 2010	9-10
TAX ABATEMENT		
Procedure .....	IC 6-1.1-12-1	
TAX ADVANCES		
Authority for .....	Sept. 2007	1
TAXES (See FEDERAL EXCISE TAX, GASOLINE TAX, GROSS INCOME, SALES TAX)		
TAX WRITE OFFS.....	IC 6-1.1-36-7	
TOBACCO – SALE OF TO MINORS		
Procedure For Handling Fines.....	June 2013	18
TOWN EMPLOYEES		
Removal.....	June 2009	17
TOWN COUNCIL MEMBERS		
Staggered Terms.....	IC 3-2-7-1(b)	
TOWN MANAGER		
Employment of.....	IC 36-5-5	
TOWN OFFICIALS		
Compensation.....	Sept. 2013	9
Duties.....	June 2009	16
Vacancies in Elected Offices .....	Dec. 2009	16

	<u>Issue</u>	<u>Page</u>
TRAFFIC VIOLATIONS BUREAU .....	March 2012	2
TRANSFER OF FUNDS		
Dormant Fund Balances (IC 36-1-8-5(b)(2)) .....	Dec. 2013	3
Depleted Funds (IC 36-1-8-4).....	March 2005	8
Temporary Transfers .....	March 2005	8
Town Funds .....	Sept. 2006	3
TRAVELING EXPENSES		
Meal Expense Advances .....	March 2009	1-2
Parking and Toll Fees.....	March 2009	1-2
Reimbursement for Spouse.....	March 2007	1-2
Reimbursement to City and Town Officers and Employees.....	March 2009	1-2
State Called Meetings .....	March 2009	2
.....	Dec. 2011	2
State Mileage Rate .....	Dec. 2010	2
.....	Dec. 2004	2
.....	Dec. 2005	2
.....	Dec. 2007	2
.....	Dec. 2008	2
.....	Dec. 2013	2
TUITION REIMBURSEMENT		
Procedures .....	March 2011	2
UNEMPLOYMENT COMPENSATION		
Employer's Liability .....	IC 22-4-11-2(d)	
UNCLAIMED PROPERTY – CHECKS		
Procedures .....	Sept. 2010	5
UNSAFE BUILDING FUND.....		
	IC 36-7-9-14	
UTILITIES, MUNICIPAL		
Cash Reserve Fund.....	Sept. 2004	3
Claims - Allowance .....	June 2013	18
Classifications.....	March 2007	3
Clerk-Treasurer's Duties.....	March 2006	7
Deposits.....	IC 32-34-1-1	
.....	June 2004	10
Depository Accounts - Separate Accounts - Revenue Bonds.....	Sept. 2005	1
Expenditures.....	June 2011	18
Forms.....	March 2007	3
Funds - Official Responsible for .....	Dec. 2007	9
General Questions.....	Sept. 2011	5
Hydrant Rental – Recovery of Costs from Customers .....	Sept. 2012	11
Investments of Meter Deposit Funds.....	Dec. 2011	6-7
.....	Dec.2012	6
Investment of Utility Funds .....	Dec. 2005	6
Loans to City or Town.....	March 2008	5
Loans to Other Utilities .....	March 2008	2
Payments in Lieu of Taxes .....	March 2011	1
Prescribed Forms .....	March 2006	1-4
Penalties on Utility Billings.....	March 2009	6-7
Public Purchases Exemption.....	IC 5-22-1-2	
Public Works and Improvements - General Statute .....	IC 36-1-12	

	<u>Issue</u>	<u>Page</u>
UTILITIES, MUNICIPAL (Continued)		
Reports to Bondholders.....	Sept. 2005	1
Sale of.....	IC 8-1.5-2-3/6	
Utility Service Board Members - Salaries.....	Sept. 2011	1
Sewage Utilities (See SEWAGE DISPOSAL PLANTS AND SEWERS)		
Temporary Loans from City or Town.....	Dec. 2011	8
Unclaimed Meter Deposits.....	June 2004	10
Underground Facilities.....	Sept. 2010	3
Uniform System of Accounts.....	March 2007	3
Utility Regulatory Commission.....	IC 8-1	
VACANCIES IN ELECTED OFFICES		
Towns.....	Dec. 2009	6
VACATIONS		
Advance Payment Authorized.....	Dec. 2011	6
Written Policy Needed.....	Dec. 2011	6
Elected Officials.....	June 2007	9
VEHICLE ACCIDENT REPORTS (IC 9-26 / IC 9-29)		
Procedure.....	Sept. 2013	3-4
VEHICLE INSPECTION FEES		
Procedures.....	Sept. 2013	3
VENDING MACHINES		
Commissions.....	Dec. 2006	7
VETERANS		
Appropriations to Veterans Organizations for Memorial Day Expenses (IC 10-7-13-1).....	June 2008	15-16
Memorials – Appropriations to Establish and Maintain.....	June 2008	16
VOID WARRANTS (CHECKS)		
Old Outstanding Checks.....	Dec. 2013	2
VOLUNTEER FIREFIGHTERS		
Automobile Allowances.....	IC 36-8-12-5(a)(2)	
Clothing and Automobile Allowance.....	March 2009	4
Compensation.....	IC 36-8-12-2	
Contracts.....	Dec. 2013	3
Insurance.....	Sept. 2008	2
.....	June 2005	11
.....	IC 36-8-12-6	
.....	IC 36-8-12-7	
.....	IC 36-8-12-8	
Unemployment Compensation.....	Dec. 2008	7
WARRANTS (CHECKS)		
Old Outstanding Checks.....	IC 5-11-10.5	
.....	Dec. 2013	2
Optical Images.....	March 2009	9
Rubber Stamp Signatures.....	Sept. 2012	1
Dishonored.....	Sept. 2010	5

	<u>Issue</u>	<u>Page</u>
<b>W-4 REPORTING REQUIREMENTS</b>		
New Hires .....	Dec. 2007	6-7
<b>WEED CUTTING ASSESSMENTS</b>		
Cities and Towns .....	June 2010	15
<b>WEIGHTS AND MEASURES</b>		
Inspector of .....	Sept. 2008	4-5
<b>WHEEL TAX</b>		
Uses .....	March 2004	9
<b>WORKER'S COMPENSATION INSURANCE</b>		
Absence From Work for Injury .....	March 2008	2
City Firefighters and Police Officers (IC 22-3-2-2) .....	March 2012	3
Inclusion of Officers .....	March 2006	6
<b>YEAR END DUTIES</b>		
Year End Duties .....	Dec. 2013	1
Year End Duties - Outgoing Officials .....	Dec. 2011	5