CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

December 2003

YEAR END DUTIES

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

	Bulletin Date	Page
Fire Protection Contracts	December, 2000	3
Encumbering Appropriations	This Issue	2
Cancellation of Warrants - Old Outstanding Checks	This Issue	1
Publication of Annual Report in Pamphlet Form - 2nd Class Cities	December, 2000	4
Annual Report	December, 2000	4
Certification of Names and Addresses to County Treasurer	December, 2000	5
Report of Names, Addresses, Duties and Compensation of Public Employees	December, 2000	5
Annual Operational Report - Motor Vehicle Highway Fund	This Issue	3
Dormant Fund Balances - Transfers Authorized	This Issue	5
Monthly Bank Reconcilements	December, 2000	4

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

The 2004 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2004 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

We further understand that the maximum amount of earnings that will be subject to Social Security contribution will be raised from $87,000 to $87,900 effective January 1, 2004.

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

NEW FEDERAL MILEAGE RATE

It is our under standing that effective January 1, 2004, the Federal mileage rate will raise from 36 cents to 37 and ½ cents per mile. The State rate for mileage is 28 cents per mile.

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 are void.

Not later than March 1 of each year, the 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 clerk-treasurer of the city or town. The 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 and 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."

Unpaid purchase orders and those items under contract are to be added for each appropriation account and the total carried to the new 2004 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 2004, with proper explanation, and added to the 2004 appropriation for the same purpose. By properly carrying out this procedure, the 2004 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. The Department of Local Government Finance should be sent a copy of the listing.

Keep in mind the appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or the contract for which they were appropriated.

YEAR END DUTIES – OUTGOING OFFICIALS

Outgoing city controllers and city and town clerk-treasurers should completely post and balance their records before turning them over to their successors on January 1, 2004.

If there are any securities and undeposited cash in the office on December 31, they should be inventoried and/or counted and the new controller or clerk-treasurer should sign a receipt in triplicate to be attested by the outgoing officer. One copy should be mailed to the State Board of Accounts with the outgoing controller or clerk-treasurer and his successors each receiving a copy. Any cash change fund should be returned to the fund from which it was advanced on or before December 31. In the event one of the officers is not available, we suggest a disinterested third party be invited to witness the inventory or cash count and this individual should attest to the receipt. (Example of such officials would be the Mayor, City Police Chief, Town Council President, Town Marshal, etc.)

YEAR END DUTIES – OUTGOING OFFICIALS (CONTINUED)

We also suggest the outgoing officer prepare in triplicate an itemized inventory of equipment in the office at December 31 to be signed by the successor and attested to by the outgoing controller or clerk-treasurer. Disposition of copies should be the same as outlined in the preceding paragraph.

As a matter of good business practice, the outgoing controller or clerk-treasurer should prepare and give to the new officer a list of reports that must be filed in January and February of the new year. The outgoing official should offer his/her assistance in preparing such reports and in reconciling the depository accounts for the end of the year.

Among the reports that may be required to be filed by your unit are: Withholding Tax, Social Security, Public Employees' Retirement Fund Contributions, Utility Receipts Tax, Sales Tax, Annual Report, Utility Report to Utility Regulatory Commission, Annual Report to the Common Council, Annual Operational Report of Motor Vehicle Highway Fund, Report of Names, Addresses, Duties, and Compensation of Public Employees, Accounts Payable at December 31, and Capital Assets at December 31.

FORMS PRESCRIBED BY THE STATE BOARD OF ACCOUNTS

Some computer hardware, software and application systems can produce exact replicas of the forms prescribed by the State Board of Accounts and documented in the Accounting Manuals which this agency provides to governmental units. In addition, some of the prescribed forms are currently replicated on continuous, preformatted computer paper.

The State Board of Accounts prescribes the required accounting system forms, but does not specify the source from which forms must be obtained. Therefore, the State Board of Accounts will not take exception to the use of forms created by computer printer or utilizing continuous form computer paper. These exact replications must be identical to the prescribed forms on format, titles and locations of data. These exact replications of prescribed forms are not required to be submitted to the State Board of Accounts for approval and each form should be identified as **"FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS"** in the same location as it is printed on the most recent revision of the prescribed form.

The use of computer generated prescribed forms should be brought to the attention of the Field Examiners during the next regularly scheduled audit. The forms and the computer system operating the forms are subject to a technical computer audit based upon the results of the Field Examiners' risk assessment.

ANNUAL OPERATIONAL REPORT OF LOCAL ROAD AND STREET OPERATIONS

Indiana Code 8-17-4.1 requires an operational report shall be prepared by all cities and towns having a population of 20,000 or more with road and street responsibilities. The report shall be prepared on forms prescribed by the State Board of Accounts and must disclose all information considered necessary to reflect the financial condition and operations of the department.

A copy shall be filed with the State Board of Accounts, the governing body of the municipality, HERPICC 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 to the press.

ANNUAL OPERATIONAL REPORT OF LOCAL ROAD AND STREET OPERATIONS
(Continued)

The annual operational report shall be prepared and filed on City and Town Form No. 225. A copy of the report will be furnished to all affected city and town officers by the State Board of Accounts. Public Law 173, Acts of 2003, requires the State Board of Accounts to prescribe a more streamlined report that will ease the preparation of the report. The new report format will be mailed to city and town fiscal officers in January 2004.

DUNS NUMBER REQUIREMENTS

Beginning on October 1, 2003, 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. 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 update.

RAINY DAY FUND – SUPPLEMENTAL CAGIT, COIT AND CEDIT DISTRIBUTIONS

Public Law 267, Acts of 2003, changed 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 Department of Revenue 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.

TRANSFER OF APPROPRIATIONS

A city or town council may approve the transfer of money from one major budget classification to another within a department or office if the transfer is determined to be necessary, does not require the expenditure of more money than the total amount set out in the budget as finally determined, and the transfer is approved at a regular public meeting and by proper ordinance or resolution. The transfer may be made without notice and without the approval of the Department of Local Government Finance.
(IC 6-1.1-18-6)

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)

DORMANT FUND BALANCES-TRANSFERS AUTHORIZED

IC 36-1-8-5 gives city and town councils authority to order the transfer to the general fund or rainy day fund any unused and unencumbered balance in any fund raised by a general or special tax levy, the purposes of which have been fulfilled. 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 ofthat 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."

INDEX TO BULLETINS

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

1994 - March, June, September, December
1995 - March, June, September, December
1996 - March, June, September, December
1997 - March, June, September, December
1998 - March, June, September, December
1999 - March, June, September, December
2000 - March, June, September, December
2001 - March, June, September, December
2002 - March, June, September, December
2003 – March, June, September, December

The articles appearing in the year 1993 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, 1994.

MERRY CHRISTMAS

In reflecting back over the past years, we have all been faced with many new problems and difficult decisions. Some of those problems have been resolved while many still remain for us to find solutions. We extend, as we have in the past, our sincerest efforts for cooperation on a joint effort to resolve those problems in our area of expertise.

We extend our thanks for the tremendous cooperation and assistance afforded our audit staff and this Board throughout this year in an effort to improve audit efficiency. 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 happier new year.

Charles Johnson III
State Examiner

Michael A. Fiwek
Deputy State Examiner

Marilyn S. Rudolph
Deputy State Examiner

RATES for LEGAL ADVERTISING

Effective January 1, 2004

The following rates, effective January 1, 2004, were computed based upon the statutorily authorized 5% maximium increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.314	0.469	0.626	0.783
6	0.288	0.430	0.574	0.717
6.5	0.266	0.397	0.530	0.662
7	0.247	0.369	0.492	0.615
7.5	0.230	0.344	0.459	0.574
8	0.216	0.323	0.431	0.538
9	0.192	0.287	0.383	0.478
10	0.173	0.258	0.344	0.430
12	0.144	0.215	0.287	0.359
Rate / Square	5.14	7.68	10.25	12.81

7.4 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.332	0.496	0.662	0.827
6	0.304	0.455	0.607	0.758
6.5	0.281	0.420	0.560	0.700
7	0.261	0.390	0.520	0.650
7.5	0.243	0.364	0.485	0.607
8	0.228	0.341	0.455	0.569
9	0.203	0.303	0.405	0.506
10	0.183	0.273	0.364	0.455
12	0.152	0.227	0.303	0.379
Rate / Square	5.14	7.68	10.25	12.81

7.83 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.351	0.525	0.700	0.875
6	0.322	0.481	0.642	0.802
6.5	0.297	0.444	0.593	0.741
7	0.276	0.412	0.550	0.688
7.5	0.258	0.385	0.514	0.642
8	0.241	0.361	0.482	0.602
9	0.215	0.321	0.428	0.535
10	0.193	0.289	0.385	0.481
12	0.161	0.241	0.321	0.401
Rate / Square	5.14	7.68	10.25	12.81

8 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.359	0.536	0.716	0.894
6	0.329	0.492	0.656	0.820
6.5	0.304	0.454	0.606	0.757
7	0.282	0.421	0.562	0.703
7.5	0.263	0.393	0.525	0.656
8	0.247	0.369	0.492	0.615
9	0.219	0.328	0.437	0.547
10	0.197	0.295	0.394	0.492
12	0.164	0.246	0.328	0.410
Rate / Square	5.14	7.68	10.25	12.81

8.2 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.368	0.550	0.734	0.917
6	0.337	0.504	0.672	0.840
6.5	0.311	0.465	0.621	0.776
7	0.289	0.432	0.576	0.720
7.5	0.270	0.403	0.538	0.672
8	0.253	0.378	0.504	0.630
9	0.225	0.336	0.448	0.560
10	0.202	0.302	0.403	0.504
12	0.169	0.252	0.336	0.420
Rate / Square	5.14	7.68	10.25	12.81

8.3 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.372	0.556	0.742	0.928
6	0.341	0.510	0.681	0.851
6.5	0.315	0.471	0.628	0.785
7	0.293	0.437	0.583	0.729
7.5	0.273	0.408	0.544	0.680
8	0.256	0.382	0.510	0.638
9	0.228	0.340	0.454	0.567
10	0.205	0.306	0.408	0.510
12	0.171	0.255	0.340	0.425
Rate / Square	5.14	7.68	10.25	12.81

8.4 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.377	0.563	0.751	0.939
6	0.345	0.516	0.689	0.861
6.5	0.319	0.476	0.636	0.795
7	0.296	0.442	0.590	0.738
7.5	0.276	0.413	0.551	0.689
8	0.259	0.387	0.517	0.646
9	0.230	0.344	0.459	0.574
10	0.207	0.310	0.413	0.516
12	0.173	0.258	0.344	0.430
Rate / Square	5.14	7.68	10.25	12.81

8.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.381	0.570	0.760	0.950
6	0.350	0.522	0.697	0.871
6.5	0.323	0.482	0.643	0.804
7	0.300	0.448	0.597	0.747
7.5	0.280	0.418	0.558	0.697
8	0.262	0.392	0.523	0.653
9	0.233	0.348	0.465	0.581
10	0.210	0.313	0.418	0.523
12	0.175	0.261	0.349	0.436
Rate / Square	5.14	7.68	10.25	12.81

8.6 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.386	0.576	0.769	0.961
6	0.354	0.528	0.705	0.881
6.5	0.326	0.488	0.651	0.814
7	0.303	0.453	0.604	0.755
7.5	0.283	0.423	0.564	0.705
8	0.265	0.396	0.529	0.661
9	0.236	0.352	0.470	0.588
10	0.212	0.317	0.423	0.529
12	0.177	0.264	0.353	0.441
Rate / Square	5.14	7.68	10.25	12.81

8.75 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.393	0.586	0.783	0.978
6	0.360	0.538	0.718	0.897
6.5	0.332	0.496	0.662	0.828
7	0.308	0.461	0.615	0.769
7.5	0.288	0.430	0.574	0.717
8	0.270	0.403	0.538	0.673
9	0.240	0.358	0.478	0.598
10	0.216	0.323	0.431	0.538
12	0.180	0.269	0.359	0.448
Rate / Square	5.14	7.68	10.25	12.81

8.8 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.395	0.590	0.787	0.984
6	0.362	0.541	0.722	0.902
6.5	0.334	0.499	0.666	0.832
7	0.310	0.463	0.619	0.773
7.5	0.289	0.433	0.577	0.721
8	0.271	0.406	0.541	0.676
9	0.241	0.360	0.481	0.601
10	0.217	0.324	0.433	0.541
12	0.181	0.270	0.361	0.451
Rate / Square	5.14	7.68	10.25	12.81

8.9 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.399	0.597	0.796	0.995
6	0.366	0.547	0.730	0.912
6.5	0.338	0.505	0.674	0.842
7	0.314	0.469	0.626	0.782
7.5	0.293	0.437	0.584	0.730
8	0.274	0.410	0.547	0.684
9	0.244	0.365	0.487	0.608
10	0.220	0.328	0.438	0.547
12	0.183	0.273	0.365	0.456
Rate / Square	5.14	7.68	10.25	12.81

9 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.404	0.603	0.805	1.006
6	0.370	0.553	0.738	0.922
6.5	0.342	0.510	0.681	0.851
7	0.317	0.474	0.633	0.791
7.5	0.296	0.442	0.590	0.738
8	0.278	0.415	0.554	0.692
9	0.247	0.369	0.492	0.615
10	0.222	0.332	0.443	0.553
12	0.185	0.276	0.369	0.461
Rate / Square	5.14	7.68	10.25	12.81

9.3 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.417	0.623	0.832	1.040
6	0.382	0.571	0.763	0.953
6.5	0.353	0.527	0.704	0.880
7	0.328	0.490	0.654	0.817
7.5	0.306	0.457	0.610	0.762
8	0.287	0.429	0.572	0.715
9	0.255	0.381	0.508	0.635
10	0.229	0.343	0.458	0.572
12	0.191	0.286	0.381	0.477
Rate / Square	5.14	7.68	10.25	12.81

9.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.426	0.637	0.850	1.062
6	0.391	0.584	0.779	0.974
6.5	0.361	0.539	0.719	0.899
7	0.335	0.500	0.668	0.834
7.5	0.313	0.467	0.623	0.779
8	0.293	0.438	0.584	0.730
9	0.260	0.389	0.519	0.649
10	0.234	0.350	0.467	0.584
12	0.195	0.292	0.390	0.487
Rate / Square	5.14	7.68	10.25	12.81

9.6 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.431	0.643	0.859	1.073
6	0.395	0.590	0.787	0.984
6.5	0.364	0.544	0.727	0.908
7	0.338	0.506	0.675	0.843
7.5	0.316	0.472	0.630	0.787
8	0.296	0.442	0.590	0.738
9	0.263	0.393	0.525	0.656
10	0.237	0.354	0.472	0.590
12	0.197	0.295	0.394	0.492
Rate / Square	5.14	7.68	10.25	12.81

9.9 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.444	0.664	0.886	1.107
6	0.407	0.608	0.812	1.015
6.5	0.376	0.561	0.749	0.937
7	0.349	0.521	0.696	0.870
7.5	0.326	0.487	0.649	0.812
8	0.305	0.456	0.609	0.761
9	0.271	0.406	0.541	0.676
10	0.244	0.365	0.487	0.609
12	0.204	0.304	0.406	0.507
Rate / Square	5.14	7.68	10.25	12.81

10 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.449	0.670	0.895	1.118
6	0.411	0.614	0.820	1.025
6.5	0.380	0.567	0.757	0.946
7	0.352	0.527	0.703	0.878
7.5	0.329	0.492	0.656	0.820
8	0.308	0.461	0.615	0.769
9	0.274	0.410	0.547	0.683
10	0.247	0.369	0.492	0.615
12	0.206	0.307	0.410	0.512
Rate / Square	5.14	7.68	10.25	12.81

10.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.471	0.704	0.939	1.174
6	0.432	0.645	0.861	1.076
6.5	0.399	0.595	0.795	0.993
7	0.370	0.553	0.738	0.922
7.5	0.345	0.516	0.689	0.861
8	0.324	0.484	0.646	0.807
9	0.288	0.430	0.574	0.717
10	0.259	0.387	0.517	0.646
12	0.216	0.323	0.431	0.538
Rate / Square	5.14	7.68	10.25	12.81

11 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.493	0.737	0.984	1.230
6	0.452	0.676	0.902	1.127
6.5	0.418	0.624	0.833	1.041
7	0.388	0.579	0.773	0.966
7.5	0.362	0.541	0.722	0.902
8	0.339	0.507	0.677	0.845
9	0.302	0.451	0.601	0.752
10	0.271	0.406	0.541	0.676
12	0.226	0.338	0.451	0.564
Rate / Square	5.14	7.68	10.25	12.81

11.25 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.505	0.754	1.006	1.258
6	0.463	0.691	0.923	1.153
6.5	0.427	0.638	0.852	1.064
7	0.397	0.592	0.791	0.988
7.5	0.370	0.553	0.738	0.922
8	0.347	0.518	0.692	0.865
9	0.308	0.461	0.615	0.769
10	0.278	0.415	0.554	0.692
12	0.231	0.346	0.461	0.576
Rate / Square	5.14	7.68	10.25	12.81

11.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.516	0.771	1.029	1.286
6	0.473	0.707	0.943	1.179
6.5	0.437	0.652	0.870	1.088
7	0.405	0.606	0.808	1.010
7.5	0.378	0.565	0.754	0.943
8	0.355	0.530	0.707	0.884
9	0.315	0.471	0.629	0.786
10	0.284	0.424	0.566	0.707
12	0.236	0.353	0.472	0.589
Rate / Square	5.14	7.68	10.25	12.81

12 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.538	0.804	1.073	1.342
6	0.493	0.737	0.984	1.230
6.5	0.455	0.681	0.908	1.135
7	0.423	0.632	0.843	1.054
7.5	0.395	0.590	0.787	0.984
8	0.370	0.553	0.738	0.922
9	0.329	0.492	0.656	0.820
10	0.296	0.442	0.590	0.738
12	0.247	0.369	0.492	0.615
Rate / Square	5.14	7.68	10.25	12.81

12.2 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.547	0.818	1.091	1.364
6	0.502	0.750	1.000	1.250
6.5	0.463	0.692	0.923	1.154
7	0.430	0.642	0.857	1.072
7.5	0.401	0.600	0.800	1.000
8	0.376	0.562	0.750	0.938
9	0.334	0.500	0.667	0.834
10	0.301	0.450	0.600	0.750
12	0.251	0.375	0.500	0.625
Rate / Square	5.14	7.68	10.25	12.81

12.4 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.556	0.831	1.109	1.386
6	0.510	0.762	1.017	1.271
6.5	0.471	0.703	0.939	1.173
7	0.437	0.653	0.872	1.089
7.5	0.408	0.609	0.813	1.017
8	0.382	0.571	0.763	0.953
9	0.340	0.508	0.678	0.847
10	0.306	0.457	0.610	0.762
12	0.255	0.381	0.508	0.635
Rate / Square	5.14	7.68	10.25	12.81

12.41 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.557	0.832	1.110	1.387
6	0.510	0.762	1.018	1.272
6.5	0.471	0.704	0.939	1.174
7	0.437	0.654	0.872	1.090
7.5	0.408	0.610	0.814	1.017
8	0.383	0.572	0.763	0.954
9	0.340	0.508	0.678	0.848
10	0.306	0.457	0.611	0.763
12	0.255	0.381	0.509	0.636
Rate / Square	5.14	7.68	10.25	12.81

12.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.561	0.838	1.118	1.397
6	0.514	0.768	1.025	1.281
6.5	0.474	0.709	0.946	1.182
7	0.441	0.658	0.879	1.098
7.5	0.411	0.614	0.820	1.025
8	0.386	0.576	0.769	0.961
9	0.343	0.512	0.683	0.854
10	0.308	0.461	0.615	0.769
12	0.257	0.384	0.513	0.641
Rate / Square	5.14	7.68	10.25	12.81

13 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.583	0.871	1.163	1.453
6	0.535	0.799	1.066	1.332
6.5	0.493	0.737	0.984	1.230
7	0.458	0.685	0.914	1.142
7.5	0.428	0.639	0.853	1.066
8	0.401	0.599	0.800	0.999
9	0.356	0.532	0.711	0.888
10	0.321	0.479	0.640	0.799
12	0.267	0.399	0.533	0.666
Rate / Square	5.14	7.68	10.25	12.81

13.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.606	0.905	1.208	1.509
6	0.555	0.829	1.107	1.383
6.5	0.512	0.766	1.022	1.277
7	0.476	0.711	0.949	1.186
7.5	0.444	0.664	0.886	1.107
8	0.416	0.622	0.830	1.038
9	0.370	0.553	0.738	0.922
10	0.333	0.498	0.664	0.830
12	0.278	0.415	0.554	0.692
Rate / Square	5.14	7.68	10.25	12.81

14 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.628	0.938	1.252	1.565
6	0.576	0.860	1.148	1.435
6.5	0.531	0.794	1.060	1.324
7	0.493	0.737	0.984	1.230
7.5	0.461	0.688	0.918	1.148
8	0.432	0.645	0.861	1.076
9	0.384	0.573	0.765	0.956
10	0.345	0.516	0.689	0.861
12	0.288	0.430	0.574	0.717
Rate / Square	5.14	7.68	10.25	12.81

14.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.650	0.972	1.297	1.621
6	0.596	0.891	1.189	1.486
6.5	0.550	0.822	1.098	1.372
7	0.511	0.764	1.019	1.274
7.5	0.477	0.713	0.951	1.189
8	0.447	0.668	0.892	1.114
9	0.397	0.594	0.793	0.991
10	0.358	0.535	0.713	0.892
12	0.298	0.445	0.595	0.743
Rate / Square	5.14	7.68	10.25	12.81

15 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.673	1.005	1.342	1.677
6	0.617	0.922	1.230	1.537
6.5	0.569	0.851	1.135	1.419
7	0.529	0.790	1.054	1.318
7.5	0.493	0.737	0.984	1.230
8	0.463	0.691	0.923	1.153
9	0.411	0.614	0.820	1.025
10	0.370	0.553	0.738	0.922
12	0.308	0.461	0.615	0.769
Rate / Square	5.14	7.68	10.25	12.81

16.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.740	1.106	1.476	1.845
6	0.678	1.014	1.353	1.691
6.5	0.626	0.936	1.249	1.561
7	0.582	0.869	1.160	1.449
7.5	0.543	0.811	1.082	1.353
8	0.509	0.760	1.015	1.268
9	0.452	0.676	0.902	1.127
10	0.407	0.608	0.812	1.015
12	0.339	0.507	0.677	0.845
Rate / Square	5.14	7.68	10.25	12.81

17 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.763	1.139	1.521	1.901
6	0.699	1.044	1.394	1.742
6.5	0.645	0.964	1.287	1.608
7	0.599	0.895	1.195	1.493
7.5	0.559	0.836	1.115	1.394
8	0.524	0.783	1.046	1.307
9	0.466	0.696	0.929	1.161
10	0.419	0.627	0.836	1.045
12	0.350	0.522	0.697	0.871
Rate / Square	5.14	7.68	10.25	12.81

18 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.807	1.206	1.610	2.012
6	0.740	1.106	1.476	1.845
6.5	0.683	1.021	1.362	1.703
7	0.634	0.948	1.265	1.581
7.5	0.592	0.885	1.181	1.476
8	0.555	0.829	1.107	1.383
9	0.493	0.737	0.984	1.230
10	0.444	0.664	0.886	1.107
12	0.370	0.553	0.738	0.922
Rate / Square	5.14	7.68	10.25	12.81

20 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.897	1.341	1.789	2.236
6	0.822	1.229	1.640	2.050
6.5	0.759	1.134	1.514	1.892
7	0.705	1.053	1.406	1.757
7.5	0.658	0.983	1.312	1.640
8	0.617	0.922	1.230	1.537
9	0.548	0.819	1.093	1.366
10	0.493	0.737	0.984	1.230
12	0.411	0.614	0.820	1.025
Rate / Square	5.14	7.68	10.25	12.81

INDEX TO CITIES AND TOWNS BULLETIN
(March 1994 through December 2003 Inclusive)

	Issue	Page
A-133 REQUIREMENTS	Dec. 1997	5-7
ABC EXCISE TAX	March 1994	2
ABC GALLONAGE TAX	March 1994	2
ABANDONED VEHICLE FUND	IC 9-22-1	
ACCESSIBLE PARKING	Sept. 1996	7-8
ACCIDENT REPORTS		
Procedures	Sept. 2003	4-5
	Sept. 2000	4
ACCOUNTING MANUAL		
Additional Copies	Dec. 2001	8
ACCOUNTS PAYABLE VOUCHER REGISTER		
Use of	Sept. 1996	7
	June 1997	17
ACKNOWLEDGMENTS		
Clerk-Treasurer's Notary Powers	Sept. 1998	3
ADDITIONAL EXCISE TAX JUDGMENTS		
Procedure	Dec. 1996	7-9
ADVANCE OF PROPERTY TAXES		
Authority for	Sept. 1997	1
ADVERTISING, PUBLIC NOTICE		
Additional Appropriations (IC 6-1.1-18-5)	Dec. 2001	4-5
	Sept. 1994	4
Annual Report	Dec. 1995	6
	Dec. 2000	4
General Requirements	June 2002	10-11
Notice to Bidders - Detailed Specifications Unnecessary	June 1994	11
Ordinances, Penal	Sept. 2002	5
Posting Notices	Sept. 2000	6
Public Purchases	IC 5-22	
Publishing in Newspapers Owned by Official	Sept. 2002	7
Rates	Dec. 1997	13-19
	March 1999	12-18
	Dec. 1999	6-12
	March 2001	4-5
	Dec. 2001	10-11
	Mar. 2003	10-11
	Dec. 2003	7-13
Rental - Purchase Agreements	March 2002	1
Salaries - Elected City Officials	Sept. 2003	8

	Issue	Page
AID TO COMMUNITY FACILITIES AND PROGRAMS		
Contract Required	Sept. 2002	2
AIRPORTS		
Assistance to Private Airports	IC 36-9-2-3	
Joint Airport Authorities	March 2003	4
ALCOHOL AND DRUG COUNTERMEASURES FEE		
Procedures for Distribution	Sept. 2000	1
ALCOHOLIC BEVERAGE TAXES AND PERMIT FEES		
Distribution to Cities and Towns		
Auditor of State Distribution Account Numbers	Dec. 1994	4
Excise Tax	March 1994	2
Gallonage Tax	March 1994	2
AMBULANCE SERVICE		
Emergency Medical Services	March 1998	3-4
ANNUAL REPORT		
Computerized Version	Dec. 2001	7
Motor Vehicle Highway Operational	Dec. 2003	3-4
Publication in Pamphlet Form - Second Class Cities	Dec. 2000	4
Publication Requirements	Dec. 2000	4
Report to Bondholders	Dec. 2000	1
APPROPRIATIONS		
Additional	Dec. 2001	4-5
Budget - Final Action	Dec. 1998	3
Cumulative Funds	Sept. 1997	1
Donations	June 1996	21
Encumbrance of	Dec. 2003	2
Federal Funds	March 1997	5-6
Insurance Claim Proceeds	Dec. 2003	4
Not To Exceed Budget	Dec. 1998	2
Overdrawn - Prohibited	March 1998	1
Parking Meter Funds	IC 36-9-12-5	
Requirements	June 2000	11-13
	Sept. 2000	11
State Grants	March 2002	4
	March 1997	5-6
Transfers	Dec. 2003	4
Park and Recreation Boards - Transfers	March 1998	5
When Not Required	June 2000	12
APPROVALS, FORM		
Accounting Forms and Systems	March 1996	2-4
Computer Forms	Dec. 2003	3
	March 1996	2-4
	Sept. 2000	9-10
Conditions	March 1996	4-5
	June 1996	21
ARSON INVESTIGATION FINANCIAL ASSISTANCE FUNDS		
Procedures	March 2002	3

	Issue	Page
ASSET FORFEITURE	IC 34-24	
ASSETS		
Inventories	Sept. 1995	21
Estimating The Cost of	March 2002	10
ASSIGNMENT OF WAGES		
Procedures	Dec. 1994	4
	March 1998	6
	Sept. 2001	10-11
ATTORNEY, CITY		
Additional Compensation	March 1996	7
AUDITS		
Not-For-Profit Corporations	Dec. 1996	6
Single	Sept. 1996	10
	Dec. 1997	5-7
Requests	Sept. 2001	7
BAD CHECKS	Dec. 1995	2
	Sept. 2000	5
BAIL BONDS - ADMINISTRATION FEES	IC 35-33-8-3.2	
BANDS AND ORCHESTRAS		
Support of	Dec. 1998	2
BANK RECONCILEMENTS		
Required Monthly	Dec. 2000	4
BANK/CREDIT CARD PAYMENTS TO CITIES AND TOWNS	Sept. 2003	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 1998	2
Interest and Penalty on Delinquent Assessments	IC 36-9-37-21	
Investments	IC 36-9-37-15	
Official Bonds (IC 36-9-37-7)	March 1998	2
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 1998	2

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

	Issue	Page
BIDS		
Cancellation of	March 1999	9
Escalator Clause	IC 5-22-17-10	
Petroleum Products	Sept. 2003	1
Public Construction	IC 36-1-12	
Public Purchases	IC 5-22	
BONDED INDEBTEDNESS		
Bank Accounts	Sept. 1995	1
Destruction of Bond and Coupons	Sept. 2002	5
	June 2001	13
General Statutory Requirements in Cities	March 1995	1-2
General Statutory Requirements in Towns	March 1995	1-2
Premium and Accrued Interest	Sept. 1994	3
Registered Bonds	Sept. 1995	2
Reports to Bondholders	Sept. 1995	1
Surplus Bond Proceeds	June 1997	14
BONDS, OFFICIAL (IC 5-4-1)		
Barrett Law	IC 36-9-37-7	
Parks and Recreation - Officers and Employees	IC 36-10-3-16	
	Sept. 1996	2
BUDGETS		
Final Action	Dec. 1998	3
BUILDING AUTHORITIES	Sept. 2002	5
BUILDING PERMIT FEES		
Proper Handling	Sept. 1995	2
BUILDINGS, MUNICIPAL		
Cumulative Fund	March 2001	2
BULLETINS		
Charges for Supplemental Copies	Sept. 1996	4
Index	Dec. 2003	
Reproduction of Bulletins	Sept. 1996	4
BUY MONEY		
Pay to Informants, Etc.	Sept. 1993	9
CASH CHANGE FUND		
Procedure to Establish	March 2002	9
Changing Amount Set by Council	March 2003	1
CASH RESERVE FUND		
General Statute	IC 8-1.5-3-11	
Procedure	Sept. 1994	2
CEDIT TAX		
Procedure	June 1997	14-16

	Issue	Page
CEMETERIES		
Municipally Operated	IC 23-14-65	
CERTIFICATIONS		
To County Treasurer - Names and Addresses	Dec. 2000	5
CERTIFIED CHECKS		
Alternatives Available	Dec. 1995	2
CERTIFIED TECHNOLOGY PARKS		
Procedures to Establish	Dec. 2002	3
CHECKS (WARRANTS) (See WARRANTS)		
Forgery	IC 35-43-5-2	
Deception	IC 35-43-5-3	
CHILD LABOR LAW RESTRICTIONS		
Regulations	Sept. 1999	4
Rest Breaks	Dec. 2001	7
CHILD SUPPORT WITHHOLDINGS		
Procedures	Dec. 2002	2
CIGARETTE TAX		
Cumulative Capital Improvement Fund	Sept. 2002	9
Distribution - Auditor of State Account Numbers	Dec. 1994	4
Distribution - New City or Town Eligible	Sept. 1995	2
CITY AND TOWN COURT COST FUND		
Procedures for Claiming from County	Sept. 2000	7-8
CITY-COUNTY BUILDING AUTHORITY		
Provisions of Governing Law	IC 36-9-13	
	Sept. 2002	5
CITY MANAGER		
Employment of	Sept. 1997	4-5
CLAIMS		
Accounts Payable Voucher Register	Sept. 1996	7
	June 1997	17
Allowance of City Claims	June 2003	13-14
Allowance of Water, Gas, and Electric Claims	June 2003	14
Computing Salaries for Partial Months	Dec. 1994	4
Filing and Docketing	March 2000	2-3
Interest on Payments for Road Work	June 2003	12
Interest on Public Contracts	June 2003	13
Official's Responsibility for Disbursing	Dec. 1997	12
Payment of Invoices or Bills - Requirements	March 2000	2-3
Payment Prior to Board Allowance	Sept. 1995	18-19
Rubber Stamp Signatures	Sept. 2002	1
Payments to State and Federal Agencies	March 2000	3

	Issue	Page
CLERK-TREASURER		
Appointment of Office Personnel	Dec. 1997	4
Conveyances, Mortgages or Instruments of Writing	Sept. 2000	6
Liability-Town	Sept. 1997	5
Notary Powers	Sept. 1998	3
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 1999	16
	IC 36-5-6-6	
Utilities	March 1996	8
Residence Requirement	March 2003	5
Utility Billing and Collection Employees	Dec. 1997	4
Year End Duties	Dec. 2003	1
CLOTHING AND EQUIPMENT ALLOWANCE		
City Police Officers and Firefighters	March 1999	2
Town Marshals	March 1999	3
Volunteer Firefighters	Sept. 1996	4
	March 1999	3
COMMISSIONS		
Vending Machines	Dec. 1996	5
COMMON COUNCIL		
Condemnation, Rental, Purchase of Property	IC 36-9-6-4	
Legal Assistants	Sept. 2002	1
COMMUNITY PROGRAMS – AID TO		
Contract Required	Sept. 2002	2
COMPENSATION		
Absence From Work for Injury	March 1998	3
Additional Compensation		
City Attorney	March 1996	7
City Officers and Employees-from a Utility or Function	Sept. 2003	8-9
Advance Payments Prohibited	March 1999	9
Annual Salaries - Proper Payments	March 2003	4
Appointive City Officers and Employees	Sept. 2003	8-9
Assignment of Wages	Dec. 1994	4
	March 1998	6
	Sept. 2001	10-11
Banks - Payment to	March 1997	4
City Officers and Employees	Sept. 2003	8-9
Compensatory Time Off	March 1997	7-8
Computing Salaries for Partial Months	Dec. 1994	4
Deceased Employees	June 2000	14-15
Elected City Officials	Sept. 2003	8
Federal Minimum Wage and Overtime Provisions	March 2000	3-4
Firefighters and Police Officers	March 1999	7
Ghost Employees	IC 35-44-2-4	
Hours Worked - Record Required	IC 5-11-9-4	
Jury Duty and Subpoenaed Witness	Sept. 1998	1
	March 1999	11
Overpayments of	March 1998	7
Prevailing Wages – Common Construction Wage	March 2000	4

	Issue	Page
Town Officers and Employees	Sept. 2003	10
Park and Recreation - Salary Increases	March 1998	5
Waiver of	Sept. 2001	10
Record of Hours Worked	June 2003	12-13
COMPUTER SYSTEMS		
Purchases and Form Approvals	Dec. 2003	3
	March 1996	2-5
	Sept. 2000	9-10
Hardware and Software	March 1994	1-2
CONFISCATED WEAPONS		
Disposal of	Sept. 2003	6-7
CONFLICT OF INTEREST		
Public Officials	March 2003	5-7
Statement Form	March 2003	9
CONTRACTS		
Construction Contracts, Report of	Sept. 2000	1-2
Doing Business With Public Depository Officials or Public Printers	Sept. 2002	7
Escalator Clause	IC 5-22-17-10	
Interest In by Public Officials	March 2003	5-7
Not-For-Profit Corporations	Dec. 1996	6
Prevailing Wages – Common Construction Wage	March 2000	4
Retainage	Sept. 2003	11-12
Volunteer Fire Companies	Dec. 2000	3-4
CONTRIBUTIONS, DONATIONS, GIFTS		
Procedures	June 1996	21-22
CONTROLLED SUBSTANCE EXCISE TAX		
Use for Criminal Investigations	Sept. 2000	5
CONVEYANCES, MORTGAGES OR INSTRUMENTS OF WRITING		
City Clerk or Clerk-Treasurer's Powers	Sept. 2000	6
COOPERATIVE FACILITIES		
Agreements Between Local Governmental Units	IC 36-1-7	
COPY FEES	Dec. 1995	6
	June 1999	16
CORPORATIONS		
Not-For-Profit Audits	Dec. 1996	6
COST SAVING INCENTIVE PROGRAM	June 2003	14

	Issue	Page
COURTS, CITY AND TOWN		
Additional Excise Tax Judgments	Dec. 1996	7-9
Bank/Credit Card Payments..	Sept. 2003	13
Clerk's Record Perpetuation Fund	Sept. 2001	1
DNR Fines	Dec. 2001	8
Document Fees	Sept. 2000	4
Document Storage Fee	Sept. 2001	1
Highway Worksite Zone Fee	June 1996	6
Investments	Sept. 1998	1
Late Payment Fee	Sept. 2001	8
Moving Traffic Violations – Enforcement	Sept. 2002	2
Old Outstanding Checks	Dec. 2001	3
Overweight Vehicles - Judgments	Dec. 1998	4
Seatbelt Violations	Sept. 2002	1
Probation User Fees	Sept. 2003	14
Special Judges and Judges Pro Tempore	Mar. 2001	3
Speed Limits – City and Town Streets	Sept. 2002	2-3
State User Fees - Increase	Sept. 2000	1
Tobacco – Sale to Minors	June 2003	14
Trust Items	Dec. 2001	2
CREDIT CARDS		
Procedures for Payment by Taxpayers and Utility Customers	Sept. 2003	12-13
Procedures for Purchases	June 2000	16
CRIMINAL JUSTICE INSTITUTE GRANTS		
Procedures	March 2002	4
CRIMINAL HISTORY FEES		
Procedures	March 1995	10
CUMULATIVE FUNDS		
Appropriation of	Sept. 1997	1
Cumulative Building Fund	March 2001	2
Cumulative Capital Development Fund	March 1994	3-5
Cumulative Capital Improvement Fund (Cigarette Tax Supported)		
Auditor of State Distribution Account Number	Dec. 1994	4
Capital Improvement defined	Sept. 1995	3
Uses	Sept. 2002	9
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. 1996	1
Municipal Buildings	March 2001	2
Parks, Cities (IC 36-10-4-36)	Sept. 2003	1
Sewer System (IC 36-9-26)	Dec. 1998	2
Transportation Fund	IC 36-9-4-48	
DECEASED PERSONS		
Payment of Funds Due From Governmental Unit	June 2000	14-15
DEFERRED COMPENSATION PLANS		
Section 457 (g) Requirements	Sept. 1998	1

	Issue	Page
DEFERRED RETIREMENT OPTION PLAN (DROP)		
Procedures	Sept. 2002	11-12
DELINQUENT TAXES OF PUBLIC OFFICERS AND EMPLOYEES		
Method of Collection	Dec. 2000	5
DEMOLITION FUND (See UNSAFE BUILDING FUND)		
DEPOSITORIES		
Absorbed Depositories	March 1996	1
Approved Listing	Dec. 2000	11-19
	March 2001	1
Daily Deposits Required	Sept. 1997	3
	June 1999	16
Deposit of Funds in Bank in Which Public Official Has an Interest	Sept. 2002	7
Depositing Compensation of Public Employees	March 1997	4
Monthly Bank Reconciliation	Dec. 2000	4
Separate Accounts - Revenue Bond Issues	Sept. 1995	1
Park and Recreation Department	March 1999	10
DEPOSITS FOR CUTTING STREETS AND CURBS		
Proper Handling	Dec. 2002	5
DEPOSITS, METER		
Unclaimed	Sept. 1997	3
DIPHTHERIA, TETANUS, AND RABIES VACCINES		
Payments for	Sept. 1998	4
DISASTER RELIEF FUNDS		
Accounting and Budgeting	June 2001	14
DOCUMENT FEES		
City or Town Court	Sept. 2000	4
DONATIONS		
Procedures	June 1996	21-22
To Foundations	Sept. 2000	6-7
DORMANT FUND BALANCES		
Transfers (IC 36-1-8-5 (b)(2))	Dec. 2003	5
DUAL OFFICE HOLDING		
OAG Official Opinion No. 13, 1970	June 2002	12
DUNS NUMBER REQUIREMENT	Dec. 2003	4
ECONOMIC DEVELOPMENT COMMISSION		
Financing	IC 36-7-12	
EDIT TAX		
Procedures	June 1997	14-16

	Issue	Page
ELECTIONS		
Expenses - All Cities and Towns Over 3,500 Population	June 2002	14-15
Expenses - Towns Under 3,500 (Except for Marion County)	June 2002	14-15
Expenses - Towns Under 500 Population	June 2002	14-15
ELECTRONIC FUNDS TRANSFER		
Procedures - State Distributions	June 1995	20-21
EMERGENCY MEDICAL SERVICES		
Procedures for Establishment and Operation	March 1998	3-4
ENCUMBRANCES		
Of Appropriations	Dec. 2003	2
EXAMINATION OF RECORDS		
Requests	Sept. 2001	7
EXCISE, ADDITIONAL JUDGMENTS		
Procedures	Dec. 1996	7-9
FAIR LABOR STANDARDS ACT		
Compensatory Time Off	March 1997	7-8
Minimum Wage Provisions	March 2000	3-4
FEDERAL EXCISE TAXES		
Exemption	Sept. 1996	3
Refunds	Sept. 1996	3
FEDERAL FUNDS		
Appropriation	March 1997	5-6
Cognizant Agencies	Sept. 2002	8
Single Audit Requirements	Sept. 1996	10
	Dec. 1997	5-7
Data Collection Form	March 1998	4
DUNS Number Requirements	Dec. 2003	4
FEDERAL TAX DEPOSITS		
Electronic Funds Transfer	Sept. 1996	5
FIELD EXAMINERS		
Identification	Sept. 2000	8
FIREFIGHTING EQUIPMENT		
Cumulative Fund in Cities and Towns	Sept. 1996	2
Rental - Purchase Contracts	March 2000	1
Transfer to Volunteer Fire Company	Sept. 1999	4

	Issue	Page
FIREFIGHTERS, CITY		
Equipment and Clothing Allowance	Sept. 1996	6
	March 1999	2
Residence Requirements	IC 36-8-4-2	
	Sept. 1996	6
Serving on Council	March 2003	5
Worker's Compensation Insurance	IC 22-3-2-2	
	March 2002	3
Worker's Occupational Disease Insurance (IC 22-3-7-2)	Sept. 2003	
FIREFIGHTERS, VOLUNTEER (See VOLUNTEER FIREFIGHTERS)		
FIREFIGHTERS PENSION FUND		
Benefits - 1937 Firefighter's Pension Fund	IC 36-8-7-12	
Benefits - 1977 Pension and Disability Fund	IC 36-8-8-11	
Funeral Benefits	June 1994	11
	June 1998	13
Pension Relief Fund - Uses	March 2002	8
Refund of Assessments	Dec. 1998	3
Official Bond Requirements	Sept. 2003	5
FIRE PROTECTION		
Contracts With Volunteer Fire Companies	Dec. 2000	3
FIXED ASSETS		
General Fixed Asset Account Group - City and Town Form 211 (1981)	Sept. 1995	21
Estimating the Cost of	March 2002	10
Inventories	Sept. 1995	21
FIXED ASSET POLICY		
Capitalization Thresholds	Sept. 1995	21
FLOOD CONTROL DISTRICT		
Salary of Executive Secretary	IC 36-9-29-9	
FORMS		
Approval of	Dec. 2003	3
	March 1996	1-2
	June 1996	21
	Sept. 2000	9-10
Filing Form 100R	Dec. 2000	5
Utility Forms	March 1997	3
FOUNDATIONS		
Donations to	Sept. 2000	6-7
FUNDS		
Creating New Funds	Sept. 2000	2-3
Dormant Fund Balances - Transfers (IC 36-1-8-5(b)(2))	Dec. 2003	
Transfers		
Temporary	March 1995	7-8
Within Budget	Sept. 1999	1
Overdrawn - No authority	March 1998	1

	Issue	Page
GARNISHMENT OF SALARIES AND WAGES		
Maximum (IC 24-4.5-5-105)	June 2003	12
GARBAGE COLLECTION AND DISPOSAL		
Charges For	Sept. 1999	1-3
Contracts for	Dec. 1998	4
User Fees, Establishment of	Sept. 1999	1-3
GASB 34 REQUIREMENTS..	Sept. 2003	15-16
GASOLINE TAX FUND (See MOTOR VEHICLE HIGHWAY FUNDS)		
GENERAL IMPROVEMENT FUND		
Provisions of IC 36-9-17	Dec. 1995	5
GROSS INCOME TAX		
Report - Construction Contracts	Sept. 2000	1-2
Withholding on Payments to Out-of-State Contractors	Sept. 2000	1-2
GROUP HEALTH INSURANCE	Dec. 1996	3-4
GUARANTEED ENGERY SAVINGS CONTRACTS		
Requirements	Dec. 2002	4-5
HANDGUN LICENSES		
Procedures for Applications and Transfers	Sept. 2003	5-6
HAZARDOUS MATERIALS RESPONSE FUND	Sept. 2003	13-14
HEALTH INSURANCE, GROUP	Dec. 2000	3-4
	March 1999	11
HOME RULE		
Compliance	Sept. 2001	4-6
HOUSING AUTHORITY		
Pension Plan	IC 36-7-18-10(d)	
HYDRANT RENTAL		
Recovery of Costs from Customers	Sept. 2002	10
INDEBTEDNESS		
Creating Interest-Bearing Indebtedness	March 1995	1
General Obligation Indebtedness	March 1995	1
Grant Anticipation Notes	March 1995	6
Loans Between Utilities	March 1995	6
Tax Anticipation Time Warrant	March 1995	5
	June 1996	8
Temporary Loan Procedure	March 1995	2-5
	Sept. 1997	2-3
Short-Term Loans	March 1995	6-7

	Issue	Page
INDUSTRIAL DEVELOPMENT (IC 36-7-13)		
Cities and Towns	March 2003	4
Industrial Development Program	IC 4-4-8	
INSURANCE		
Errors and Omissions	Dec. 1995	3
Group Insurance for Public Employees	IC 5-10-8	
	Dec. 1996	3
	March 1999	11
Self-Insurance	IC 36-1-8-6(c)	
Volunteer Firefighters	Sept. 1998	2
Worker's Compensation - Inclusion of Officers	March 1996	5
Appropriations of Insurance Claim Proceeds	June 2000	13
INTERNET ADDRESSES		
Federal and State Agencies	Dec. 2001	1
INVENTORIES OF FIXED ASSETS		
General Fixed Asset Account Group -		
City and Town Form 211 (1981)	Sept. 1995	21
Method of Accounting	Sept. 1995	21
Estimating the Cost of	March 2002	10
INVESTMENTS		
Accounting for Interest	Dec. 2000	7-8
	Dec. 2001	6-7
Accounting for Interest - City and Town Courts	Sept. 1998	1
Accounting for Interest - Certificates of Deposit - Renewal	Dec. 2000	8
Accounting for Purchase of Investments	Dec. 2000	7-8
Authority for Purchasing Investments	Sept. 1997	6
Certificates of Deposit	IC 5-13-9-4	
Certificates of Deposit - Renewal Procedure	Dec. 2000	8
City and Town Court Funds	Sept. 1998	1
Deposit Accounts - Definition	IC 5-13-9-3	
General Law	IC 5-13-9	
Interest Earned - Crediting	Dec. 2000	7-8
	Dec. 2001	6-7
Investment Funds	Dec. 2000	8
Investment Cash Management System	IC 5-13-11	
Manner of Investing Funds - By Fund	Dec. 2000	7
Manner of Investing Funds - By Total Monies on Deposit	Dec. 2000	7
Meter Deposit Funds	Dec. 2002	6
Money Market Mutual Funds	June 1999	15
Public Depository 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. 1995	1
INVOICES		
Payment of - Requirements	March 2000	2-3

	Issue	Page
JURY DUTY		
Compensation of Employees While Serving on Jury or as a Witness	Sept. 1998	1
LAW ENFORCEMENT FUNDS		
Procedures		
	Sept. 2003	12-13
LEASE WITH OPTION TO PURCHASE		
Procedures	March 2000	1
LEVY EXCESS FUND		
Procedures	Dec. 1999	4
LIENS ON NUISANCE PROPERTIES..	Sept. 2003	14
LOANS, TEMPORARY		
Authority for	IC 36-4-6-20	
	IC 36-5-2-12	
From Municipal Utility to City or Town	March 1998	5-6
Procedure	March 1995	1-5
Tax Anticipation Time Warrants	March 1995	1-5
	June 1996	8
To Depleted Funds	Sept. 1997	2-3
To Municipal Utility From City or Town	Dec. 2001	6
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND		
Procedures		
	Sept. 2001	12-13
	Sept. 2003	3
Uses	March 1998	3
Verified Statements	Sept. 2001	12-13
LOCAL ROAD AND STREET FUND		
Auditor of State Distribution Account Numbers	Dec. 1994	4
Transfer of - Towns	Sept. 1996	6
Uses (IC 8-14-2-5)	Sept. 2001	8
LUCRATIVE AND DUAL OFFICES		
Holding	June 2002	12
MARRIAGES		
Persons Who May Solemnize	Sept. 1999	5
MARSHAL, TOWN		
Clothing and Equipment Allowance	March 1999	3
Special Death Benefit Fund	Sept. 1998	2
Deputies, Number of	June 1999	15
MATCHING GRANTS		
State Requirements	Sept. 1997	3
MEMORIAL DAY EXPENSES		
Appropriations to Veterans Organization	March 2003	3

	Issue	Page
METROPOLITAN POLICE FORCE		
Establishment	March 2001	2
	June 1998	7
MILEAGE REIMBURSEMENT		
City and Towns Officers and Employees	Sept. 2002	4-5
State Rate	March 2003	1
Federal Rate	Dec. 2003	2
MILITARY LEAVE		
National Guard Duty	Dec. 1999	4
MINIMUM WAGE LAWS		
Fair Labor Standards Act	March 2000	3-4
MONEY MARKET MUTUAL FUNDS		
Investment in	June 1999	15
MOTOR VEHICLES		
Inspection	June 1999	17
Penalties Collected for Failure to Timely Register	Dec. 1996	7-9
MOTOR VEHICLE HIGHWAY FUNDS		
Annual Operational Report	Dec. 2000	3
Approved Uses (IC 8-14-1-5)	Sept. 2001	7-8
Approved Uses (OAG No. 27, 1965)	Sept. 1995	2
Auditor of State Distribution Account Number	Dec. 1994	4
Penalties for Misapplication	Sept. 2001	7-8
Transfers of - Towns	Sept. 1996	6
Use for Law Enforcement Purposes	Dec. 1997	8
Use for Sidewalks	Sept. 1999	1
MOVING TRAFFIC VIOLATIONS		
Enforcement	Sept. 2002	2
MUNICIPAL ORDINANCE		
Violations Bureau	March 2002	1
	June 1998	11
MUNICIPAL UTILITIES (See UTILITIES, MUNICIPAL)		
NATIONAL GUARD AND RESERVES		
Leaves of Absence for Governmental Employees	Dec. 1999	4
NEWSPAPERS - PUBLIC NOTICE ADVERTISING GENERAL STATUTE (IC 5-3-1)		
Eligible Newspapers	Sept. 1994	4
Rate Charges		
	March 1999	12-18
	Dec. 2001	10-11
	March 2003	10-11
NEW HIRE REPORTING		
Requirements	Dec. 1997	7-8
NOTARY PUBLIC		
Clerks and Clerk-Treasurers	Sept. 1998	3

	Issue	Page
NOT-FOR-PROFIT CORPORATIONS		
Audits of Financial Assistance	Dec. 1996	6
Assistance to Public Health Nursing Programs	Dec. 1995	1
OATHS		
Clerk-Treasurer's Notary Powers	Sept. 1998	3
OFFICE INQUIRIES		
Letters	Dec. 1998	1
OFFICIAL BONDS - GENERAL STATUTE (IC 5-4-1)		
Barrett Law	March 1998	1
Police Pension Fund Secretary	March 1996	5-6
OFFICIALS		
Disbursing Public Funds	Dec. 1997	12
Interest in Contracts	March 2003	5-7
Leave Policy	June 1997	13
Signatures on Claims and Warrants	Sept. 2002	1
Town Official's Duties	June 1999	15
Year End Duties - Outgoing Officials	Dec. 1999	2
OLD OUTSTANDING CHECKS		
Cancellation	Dec. 2001	2
Courts	Dec. 2001	3
OPENING NEW LEDGERS		
Procedures (See Cities and Towns Accounting Manual)		
OPINIONS OF ATTORNEY GENERAL		
Cigarette Tax Distribution	Sept. 1995	2
Compensation of City Attorney	March 1996	7
Cumulative Capital Improvement Fund	Sept. 1995	2
Investment of Town Utility Funds	Dec. 1995	1
Motor Vehicle Highway Fund - Buildings	Sept. 1995	2
Motor Vehicle Highway Fund - Street Lighting	Dec. 1996	7
Pension Plan for Town Officers and Employees	Dec. 1998	1
Police and Firefighter's Pension Fund Assessments, Refund of	Dec. 1998	3
Travel Expense	Sept. 2002	3-4
OPTICAL IMAGES OF CHECKS		
Original Record	Sept. 1997	4
Both Sides Required	March 1998	4
ORDINANCES		
Publication of Penal Ordinances	Sept. 2002	5
Ordinance Violations Bureau	June 1998	11
	March 2002	1
Ordinance Violations on Private Property – Removal Costs	Sept. 2002	8
OUTSTANDING CHECKS		
Procedure for Handling Old Outstanding Checks	Dec. 2003	2

	Issue	Page
OVERWEIGHT VEHICLES		
Judgments	Dec. 1998	4-5
PARKING METER FUNDS		
Statutes	IC 36-9-11; IC 36-9-12	
Parking Tickets - Failure to Pay	IC 9-30-11	
PARKING TICKETS		
Unpaid	Sept. 2002	13
PARKS AND RECREATION		
Acquisition and Operation of Golf Courses	IC 36-10-5-3(b)	
Board Member Salaries and Per Diem	Sept. 1997	6
Bonds of Officers and Employees	IC 36-10-3-16	
	Sept. 1996	2
Cumulative Sinking and Building Fund	Sept. 1993	1
Nonreverting Capital Fund – Procedures to Establish	IC 36-10-3-20	
	March 2002	6-7
Salaries and Appropriation Transfers	March 1998	5
	IC 36-10-3-22	
Nonreverting Operating Fund	March 2002	6-7
Nonreverting Operating Fund – Use of Program Balances	Sept. 2002	6
Daily Deposits Required	March 1999	10
PAYROLL		
Deductions - Requirements	Sept. 2001	10-11
Overpayments - Recovery from Employee	March 1998	7
Payroll Fund and Payroll Warrant - Use of	Sept. 1997	2-3
Record of Hours Worked	June 2003	1-2
PENALTIES		
Utility Billings	March 1999	9-10
PENSION PLANS		
Available Plans	March 2002	7
Police and Firefighters - Refund of Assessments	March 2002	7
PETTY CASH FUND		
Procedures to Establish	March 2002	9
Changing the Amount Set by Council	March 2003	1
POLICE DEPARTMENTS		
Accident Report Fees	Sept. 2003	4-5
	Sept. 2000	4
Buy Money	Sept. 2003	7-8
Confiscated Weapons	Sept. 2003	6-7
Consolidation of Police Funds	June 1999	18
Criminal History Fees	March 1995	10
Handgun License Fees	Sept. 2003	5-6
Local Law Enforcement Continuing Education Fees	Sept. 2003	3
	March 2000	4-5
Metropolitan - Establishment in Towns	March 2001	2
Motor Vehicles - Inspection	Sept. 2003	4

	Issue	Page
POLICE OFFICERS, CITY		
Age Limitation – Examinations Required	Sept. 2000	3
Equipment and Clothing Allowance (IC 36-8-4-4)	March 1999	2
Overtime	IC 36-8-4-8	
	March 1997	7-8
Residence Requirements	IC 36-8-4-2	
	Sept. 1996	6
Serving on Council	March 2003	5
Worker's Compensation Insurance	IC 22-3-2-2	
	March 2002	3
Worker's Occupational Disease Insurance	IC 22-3-7-2	
POLICE PENSION FUND		
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	March 1996	5-6
Civilian Employees	IC 36-8-3-8(a)	
Deferred Retirement Option Plan (DROP)	Sept. 2002	11-12
Dependents Benefits	IC 36-8-6-10	
Disability Benefits	IC 36-8-6-8	
Duties of Secretary	IC 36-8-6-3(d)	
	June 1996	20
Funeral Benefits	June 1994	11
	June 1998	13
Membership of Board	IC 36-8-6-2	
Pension Relief Fund - Uses	March 2002	8
Refund of Assessment	Dec. 1998	3
POLICE RESERVES	IC 36-8-3-20	
POPULATION DECREASES-2ND CLASS CITIES		
Effects of	Sept. 1997	6
	June 1999	16
	IC 36-4-1-1	
	IC 36-4-1-1.1	
PREVAILING WAGES		
Department of Labor	March 2000	4
PROMOTION OF BUSINESS		
Reimbursements to City and Town Officials	June 2002	11
PROPERTY		
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	
PROPERTY TAX ADVANCES		
Procedure	Sept. 1997	1

	Issue	Page
PUBLIC BUILDINGS		
Towns	IC 36-1-4-6	
PUBLIC DEPOSITORIES (See DEPOSITORIES)		
PUBLIC IMPROVEMENTS REVOLVING FUND		
Provisions of Law	IC 36-9-17	
PUBLIC LAWS - DIGESTS		
1994	June 1994	1-8
1995	June 1995	1-20
1996	June 1996	1-19
1997	June 1997	1-13
1998	June 1998	1-10
1999	June 1999	1-14
2000	June 2000	1-11
2001	June 2001	1-13
2002	June 2002	1-9
2003	June 2003	1-12
PUBLIC NOTICE ADVERTISING (SEE ADVERTISING, PUBLIC NOTICE)		
PUBLIC RECORDS (See RECORDS)		
PUBLIC WORKS AND IMPROVEMENTS (PUBLIC CONSTRUCTION)		
Bid and Bond Forms	IC 36-1-12-4(a)(6)	
General Provisions of Statute (IC 36-1-12)	Sept. 1995	20
Notice to Bidders - Detailed Specifications Not Required	June 1994	11
Opening of Bids	IC 36-1-12-4(a)(7)	
	June 1994	11
Retainage on Contracts	IC 36-1-12-14	
	Sept. 2002	4-5
Interest on Payments for Road Work	June 2003	12
PURCHASES		
Articles Made in State Institutions	IC 5-22-11	
	IC 5-22-12	
Computer Hardware and Software	March 1994	1-2
General Provisions of Statute (IC 5-22)	June 1998	12-13
Land and Buildings	IC 36-1-4-5	
	IC 36-1-10	
Cancellation or Rejection of Bids	March 1999	9
Extension of Contracts	June 1999	14
Purchase Order Forms	Dec. 1998	4
Rental - Purchase Agreements	March 2000	1
	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	
RAINY DAY FUND		
Procedures to Establish	Sept. 2001	11
	Sept. 2003	17
Excess CAGIT, COIT, CEDIT Distributions	Dec. 2003	

	Issue	Page
RECORDS		
Destruction of Canceled Bonds and Coupons	June 2001	13
Disposing of Old Public Records (IC 5-15-6)	Dec. 1995	4-6
	Dec. 1997	7
General Fixed Asset Ledger - City and Town Form No. 211 (1981)	Sept. 1995	21
Municipal Utility Forms	March 1997	2-3
Opening New Ledgers (See Cities and Towns Accounting Manual, Pages 11-34 and 11-35)		
Public Records Go With Office	Dec. 2001	1
Requests for Examination	Sept. 2001	7
Retention Schedules	Dec. 1997	7
Right of Taxpayers to Inspect (IC 5-14-3)	Dec. 2002	6
Year End Duties	Dec. 2003	1
REDEVELOPMENT		
Commission Member Salaries and Per Diems	Sept. 1997	6
Real Estate Not Subject to Taxation (IC 36-7-14-37)	March 2003	4
Sale and Lease of Real Estate to Other Public Agencies (IC 36-7-14-22(a))	March 2003	4
Tax Levy	IC 36-7-14-26	
	IC 36-7-14-28	
	Dec. 1998	4
RENTAL-PURCHASE AGREEMENTS		
Necessary Provisions and Requirements	March 2000	1
REPORTS		
Annual Operational Report - MVH Fund	Dec. 2003	3-4
Annual Report		
Financial Report to Board of Accounts	Dec. 2000	4
Publication Requirements	Dec. 2000	4
Report of Names, Addresses, Duties, and Compensation - Form 100R	Dec. 2000	5
Revenue Bonds - Reports to Bondholders	Sept. 1995	1
RESIDENCE REQUIREMENTS		
City Police and Fire Personnel	Sept. 1996	6
	June 1997	11
Clerk-Treasurer	March 2003	5
RETENTION SCHEDULES		
Public Records	Dec. 1997	7
RIVERBOAT GAMBLING		
Admissions Tax Revenue	Sept. 1996	11
Wagering Tax Revenue	Sept. 1996	12
Riverboat Fund	Sept. 1997	6
Donations to Foundation	Sept. 2000	6-7
Revenue Sharing to Cities and Towns Without Boats	Sept. 2002	6-7
	June 2003	14
RUBBER STAMP FOR SIGNATURES		
Use of	Sept. 2002	1
SALARIES (See COMPENSATION)		

	Issue	Page
SALES TAX		
Audit Positions	Sept. 1996	3
Exemption Certificates	Sept. 1996	3
Increase	Dec. 2002	2
SEATBELT VIOLATIONS		
Procedures	Sept. 2002	1
Official Opinion No. 2003-2…….	March 2003	1-2
SEWAGE DISPOSAL PLANTS AND SEWERS		
Cumulative Building and Sinking Fund	Dec. 1998	2
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 2001	2
Lien - Filing Procedure, Recording, Etc.	Sept. 2003	10-11
Penalties	March 1999	10
Service Charge	Sept. 2003	10-11
Unenforceable Sewer Liens	Sept. 2000	4-5
Deposits	IC 36-9-23-25;	
	IC 36-9-23-28	
	June 2003	14
Operation by Utility Service Board (IC 36-9-23-3(2))	March 2001	2
Uniform System of Accounts	March 1997	2-3
SICK LEAVE		
Elected Officials	June 1997	13
Written Policy Needed	Dec. 2001	3-4
SIDEWALKS		
Construction	Dec. 1996	4
	Sept. 1999	1
SIGNATURE OF OFFICIALS		
On Claims and Warrants	Sept. 2002	1
SINGLE AUDITS		
Single Audit Act Amendments	Sept. 1996	10
	Dec. 1997	5-7
SOCIAL SECURITY		
Deductions	Dec. 1999	1
Reporting	March 1997	6
Tax Rates	Dec. 1996	2
	March 1997	1
	Dec. 1997	2
	Dec. 1999	1
	Dec. 2000	1
	Dec. 2001	2
..	Dec. 2003	1
SOLEMNIZATION OF MARRIAGES		
Clerk-Treasurers, Mayors, and Clerks	Sept. 1999	5

	Issue	Page
SOLID WASTE DISPOSAL FACILITIES AND COLLECTION		
Contracts Required	IC 36-9-30-5(d)	
Provisions of Law	IC 36-9-30	
.....	Dec. 1998	5
SPEED LIMITS – CITY AND TOWN STREETS		
Maximum Lawful Speeds, Alteration of Fines	Sept. 2002	2-3
SPECIAL FUEL TAX		
Remittance of	March 1997	6
Reporting Changes	March 1994	5
STATE DISTRIBUTIONS		
Numbers, Name, Frequency, Fund Benefiting	Dec. 1994	4
STATE GRANTS		
Separate Fund Required-Matching Grants	Sept. 1997	3
Appropriation	March 1997	5-6
STATE USER FEES		
Procedures For Distribution	Sept. 2000	1
STORMWATER MANAGEMENT SYSTEMS		
Financing of	Sept. 2002	11
STREET CUT DEPOSITS		
Proper Handling	Dec. 2002	5
STREET FUND (See MOTOR VEHICLE HIGHWAY FUNDS)		
SYSTEMS		
Computer Purchases and Form Approvals	March 1996	1-5
.....	Sept. 2000	9-10
TAX ABATEMENT		
Procedure	IC 6-1.1-12-1	
TAX ADVANCES		
Authority for	Sept. 1997	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 2003	14
TOWN EMPLOYEES		
Removal	June 1999	15
TOWN COUNCIL MEMBERS		
Staggered Terms	IC 3-2-7-1(b)	

	Issue	Page
TOWN MANAGER		
Employment of	IC 36-5-5	
TOWN OFFICIALS		
Compensation	Sept. 2003	10
Duties	June 1999	16-17
Vacancies in Elected Offices	Dec. 1999	3
TRAFFIC VIOLATIONS BUREAU	March 2002	1-2
TRANSFER OF FUNDS		
Dormant Fund Balances (IC 36-1-8-5(b)(2))	Dec. 2003	5
Depleted Funds (IC 36-1-8-4)	March 1995	5-6
Temporary Transfers	March 1995	5-6
Town Funds	Sept. 1996	6
TRAVELING EXPENSES		
Parking and Toll Fees	March 1999	1
Reimbursement for Spouse	March 1997	6
Reimbursement to City and Town Officers and Employees	Sept. 2002	3-4
State Mileage Rate	Dec. 1997	2
	March 1999	1
	Dec. 2003	2
TUITION REIMBURSEMENT		
Procedures	June 2000	17
UNEMPLOYMENT COMPENSATION		
Employer's Liability	IC 22-4-11-2(d)	
UNCLAIMED PROPERTY – CHECKS		
Limit of Fees	Sept. 2000	5
UNSAFE BUILDING FUND	IC 36-7-9-14	
UTILITIES, MUNICIPAL		
Cash Reserve Fund	Sept. 1994	2
Claims - Allowance	June 2003	14
Classifications	March 1997	2-3
Clerk-Treasurer's Duties	March 1996	8
Deposits	IC 32-34-1-1	
	June 1994	11
	Sept. 1997	3
	June 2003	14
Depository Accounts - Separate Accounts - Revenue Bonds	Sept. 1995	1
Expenditures	June 1996	20
Forms	March 1997	3
Funds - Official Responsible for	Dec. 1997	4
General Questions	Sept. 2001	6-7
Hydrant Rental – Recovery of Costs from Customers	Sept. 2002	10
Investments of Meter Deposit Funds	Dec. 2001	7
	Dec. 2002	9
Investment of Utility Funds	Dec. 1995	2
Loans to City or Town	March 1998	5-6
Loans to Other Utilities	March 1998	2
Payments in Lieu of Taxes	March 2001	1

	Issue	Page
UTILITIES, MUNICIPAL (Continued)		
Prescribed Forms	March 1997	2-3
Penalties on Utility Billings	March 1999	9-10
Public Purchases	Sept. 1996	7
Public Works and Improvements - General Statute	IC 36-1-12	
Reports to Bondholders	Sept. 1995	1
Sale of (8-1.5-2-3/6)	June 1999	16
Sewage Utilities (See SEWAGE DISPOSAL PLANTS AND SEWERS)		
Temporary Loans from City or Town	Dec. 2001	6
Unclaimed Meter Deposits	Sept. 1997	3
Underground Facilities	Sept. 2000	3
Uniform System of Accounts	March 1997	2-3
Utility Receipts Tax	Dec. 2002	2
Utility Regulatory Commission…	IC 8-1	
VACANCIES IN ELECTED OFFICES		
Towns	Dec. 1999	3
VACATIONS		
Advance Payment Authorized	Dec. 2001	3-4
Written Policy Needed	Dec. 2001	3-4
Elected Officials	June 1997	13
VEHICLE ACCIDENT REPORTS (IC 9-26 / IC 9-29)		
Procedure	Sept. 2003	4-5
VEHICLE INSPECTION FEES		
Procedures	Sept. 2003	4-5
VENDING MACHINES		
Commissions	Dec. 1996	7
VETERANS		
Appropriations to Veterans Organizations for Memorial Day Expenses (IC 10-7-13-1)	March 2003	3
Memorials – Appropriations to Establish and Maintain..	March 2003	3
VOID WARRANTS (CHECKS)		
Old Outstanding Checks	Dec. 2001	2
VOLUNTEER FIREFIGHTERS		
Automobile Allowances	IC 36-8-12-5(a)(2)	
Clothing and Automobile Allowance	Sept. 1996	4
	March 1999	3
Compensation	IC 36-8-12-2	
Contracts	Dec. 2000	3
Insurance	Sept. 1998	2
	IC 36-8-12-6	
	IC 36-8-12-7	
	IC 36-8-12-8	
Unemployment Compensation	Dec. 1998	2

	Issue	Page
WARRANTS (CHECKS)		
Old Outstanding Checks	IC 5-11-10.5	
	Dec. 2003	2
Optical Images	Sept. 1997	4
	March 1998	4
Rubber Stamp Signatures	Sept. 2002	1
Dishonored	Sept. 2000	5
W-4 REPORTING REQUIREMENTS		
New Hires	Dec. 1997	7-8
WEED CUTTING ASSESSMENTS		
Cities and Towns	March 2002	8
WEIGHTS AND MEASURES		
Inspector of	Sept. 1998	5
WORKER'S COMPENSATION INSURANCE		
Absence From Work for Injury	March 1998	2
City Firefighters and Police Officers (IC 22-3-2-2)	March 2002	3
Inclusion of Officers	March 1996	6
YEAR END DUTIES		
Year End Duties	Dec. 2002	1
Year End Duties - Outgoing Officials	Dec. 2003	2