

**CITIES AND TOWNS BULLETIN  
AND UNIFORM COMPLIANCE GUIDELINES  
ISSUED BY STATE BOARD OF ACCOUNTS**

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March 2001

APRIL AND JUNE TRAINING SCHOOLS

The Indiana League of Municipal Clerks and Treasurers' (ILMCT) Annual Conference will be held April 23, 24, 25, and 26, 2001, at the Marriott Hotel in South Bend. The State Board of Accounts and State Board of Tax Commissioners will again be conducting a one-day accounting and budgeting school on Wednesday, April 25, which would be a State-called meeting day. Ann Mullen O'Conner, the State's Public Access Counselor, will also make a presentation on the Open Door Law and Public Records.

The State Board of Accounts Annual School for City Clerks, City Controllers, and City and Town Clerk-Treasurers will be held June 20 and 21, 2001, at the Marriott East Hotel, Indianapolis, Indiana.

Please mark these dates on your calendar. Explanatory letters along with tentative agendas will be mailed prior to these two events.

NEW FEDERAL MILEAGE RATE

It is our understanding that effective January 1, 2001, the Federal mileage rate raised from 32 and ½ cents to 34 and ½ cents per mile.

APPROVED DEPOSITORY LIST

The Indiana Board for Depositories' website contains the most recent listing of approved depositories. The list can be accessed at <http://www.state.in.us/deposit/>

MUNICIPAL UTILITIES - PAYMENTS IN LIEU OF TAXES

IC 8-1.5-3-8(g) provides the Indiana Utility Regulatory Commission (IURC) shall approve rates and charges which are sufficient to compensate the city or town for the taxes due the city or town which would be paid on the utility property were it privately owned. Such payments are included within the definition for "reasonable and just rates and charges." These rates and charges in lieu of taxes may be transferred to the municipal general fund, if the legislative body so elects.

It is our audit position that municipal utilities not under the jurisdiction of the IURC could also elect to make payments in lieu of taxes under IC 8-1.5-3-8.

IC 36-9-23-25(d)(9) permits municipal wastewater utilities to make payments in lieu of taxes to a city or town.

TOWNS - METROPOLITAN POLICE FORCE

IC 36-8-9 is entitled "Board of Metropolitan Police Commissioners" and contains procedures whereby a town council can eliminate the office of town marshal and establish a Board of Metropolitan Police Commissioners. The Board may establish a police force similar in makeup and operation to a city police department.

WASTEWATER (SEWAGE) UTILITY - OPERATION BY UTILITY SERVICE BOARD

IC 36-9-23-3 states that the operation of a municipally owned sewage works shall be supervised by the municipal works board. However, the statute further authorizes the common council or the town council to transfer the powers and duties of the works board to (1) a sanitary board established by IC 36-9-23-4 or (2) the utility service board, if the municipality has such a board operating one or more municipally owned utilities.

WASTEWATER (SEWAGE) UTILITY - DELINQUENT ACCOUNTS - DISCONTINUING WATER SERVICE

IC 8-1.5-3-4 authorizes the governing body of a municipally owned water utility to discontinue water service to any customer or to any property owner for nonpayment of sewer or sewage disposal plant service charges if unpaid for at least thirty (30) days. Certain notice procedures must be followed prior to discontinuing such service. Similar provisions are found at IC 36-9-25-11.5 for those municipally owned water utilities operating under IC 36-9-25.

CUMULATIVE BUILDING FUND FOR MUNICIPAL BUILDINGS

IC 36-9-16-4 authorizes municipalities to establish a "Cumulative Building Fund." IC 36-9-16-2 lists the purposes for which the fund may be established. The purposes include "to purchase, construct, equip, and maintain buildings for public purposes" and other costs related to constructing and maintaining the buildings. Questions concerning the procedures for establishing such fund should be directed to the State Board of Tax Commissioners, Indiana Government Center North, Room N-1058, 100 North Senate Avenue, Indianapolis, Indiana, 46204, telephone number (317) 232-3773.

CUMULATIVE CAPITAL IMPROVEMENT FUND

IC 36-9-16-2 further authorizes the establishment of a cumulative capital improvement fund which can be used for the same purposes as the cumulative building fund. In addition, IC 36-9-16-3 lists the following eleven (11) additional purposes which cumulative capital improvement fund monies could be used for:

- (1) To acquire land or rights-of-way to be used for public ways or sidewalks.
- (2) To construct and maintain public ways or sidewalks.
- (3) To acquire land or rights-of-way for the construction of sanitary or storm sewers, or both.
- (4) To construct and maintain sanitary or storm sewers, or both.
- (5) To acquire, by purchase or lease, or to pay all or part of the purchase price of a utility.
- (6) To purchase or lease land, buildings, or rights-of-way for the use of any utility that is acquired or operated by the unit.
- (7) To purchase or acquire land, with or without buildings, for park or recreation purposes.
- (8) To purchase, lease or pay all or part of the purchase price of motor vehicles for the use of the police or fire department, or both, including ambulances and firefighting vehicles with the necessary equipment, ladders and hoses.
- (9) To retire in whole or in part any general obligation bonds of the unit that were issued for the purpose of acquiring or constructing improvements or properties that would qualify for the use of cumulative capital improvement funds.

CUMULATIVE CAPITAL IMPROVEMENT FUND (continued)

- (10) To purchase or lease equipment and other nonconsumable personal property needed by the unit for any public transportation use.
- (11) In a county or a consolidated city, to purchase or lease equipment to be used to illuminate a public way or sidewalk.

Such fund should not be confused with the cumulative capital improvement fund which is funded by State cigarette tax distributions under IC 6-7-1-31.1.

PRO TEMPORE JUDGES - CITY AND TOWN COURTS

Trial Rule 63, which deals with the disability and unavailability of a judge, was amended in December, 2000, to allow for a judge pro tempore that was appointed locally to be paid twenty-five dollars (\$25) for each day or part thereof actually served in a city or town court. A judge pro tempore is to be paid from the city or town general fund, without appropriation, upon allowance by the city or town council.

Such amendment took effect January 1, 2001.

BANK/CREDIT CARD PAYMENTS TO CITIES AND TOWNS

A payment to a city or town or a municipally owned utility may be made by any of the following financial instruments that the fiscal copy of the city or town or the board of a municipally owned utility authorizes for use:

1. Cash
2. Check
3. Bank Draft
4. Money Order
5. Bank card or credit card
6. Electronic funds transfer
7. Any other financial instrument authorized by the fiscal body

If there is a charge to the city or town or municipally owned utility for the use of a financial instrument, other than a bank card or credit card, the city or town or municipally owned utility shall collect a sum equal to the amount of the charge from the person who uses the financial instrument.

If authorized by the fiscal body of the city or town or the board of municipally owned utility, the city or town or municipally owned utility may accept payments with a bank card or credit card. However, the procedure authorized for a particular type of payment must be uniformly applied to all payments of the same type.

The city or town or municipally owned utility may contract with a bank card or credit card vendor for acceptance of bank cards or credit cards. The city or town or municipally owned utility may pay any applicable bank card or credit card service charge associated with the use of a bank card or credit card. (IC 36-1-8-11)

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**RATES for LEGAL ADVERTISING**

Effective January 1, 2001

The following rates, effective January 1, 2001, were computed based upon the statutorily authorized 5% maximum 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.

Type Size	7 Em Column				7.4 Em Column				7.83 Em Column				8 Em Column			
	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.272	0.406	0.542	0.676	0.287	0.429	0.573	0.715	0.304	0.454	0.606	0.756	0.311	0.464	0.619	0.773
6	0.249	0.372	0.497	0.620	0.263	0.394	0.525	0.655	0.279	0.417	0.556	0.693	0.285	0.426	0.568	0.708
6.5	0.230	0.344	0.459	0.572	0.243	0.363	0.485	0.605	0.257	0.385	0.513	0.640	0.263	0.393	0.524	0.654
7	0.214	0.319	0.426	0.531	0.226	0.337	0.450	0.562	0.239	0.357	0.476	0.594	0.244	0.365	0.487	0.607
7.5	0.199	0.298	0.397	0.496	0.211	0.315	0.420	0.524	0.223	0.333	0.444	0.555	0.228	0.340	0.454	0.567
8	0.187	0.279	0.373	0.465	0.198	0.295	0.394	0.492	0.209	0.312	0.417	0.520	0.214	0.319	0.426	0.531
9	0.166	0.248	0.331	0.413	0.176	0.262	0.350	0.437	0.186	0.278	0.370	0.462	0.190	0.284	0.378	0.472
10	0.150	0.223	0.298	0.372	0.158	0.236	0.315	0.393	0.167	0.250	0.333	0.416	0.171	0.255	0.341	0.425
12	0.125	0.186	0.248	0.310	0.132	0.197	0.263	0.328	0.139	0.208	0.278	0.347	0.142	0.213	0.284	0.354
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07

Type Size	8.2 Em Column				8.3 Em Column				8.4 Em Column				8.5 Em Column			
	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.260	0.391	0.521	0.651	0.322	0.482	0.643	0.802	0.326	0.488	0.650	0.812	0.330	0.493	0.658	0.821
6	0.239	0.358	0.478	0.597	0.295	0.442	0.589	0.735	0.299	0.447	0.596	0.744	0.303	0.452	0.603	0.753
6.5	0.220	0.331	0.441	0.551	0.273	0.408	0.544	0.679	0.276	0.413	0.550	0.687	0.279	0.417	0.557	0.695
7	0.205	0.307	0.409	0.512	0.253	0.378	0.505	0.630	0.256	0.383	0.511	0.638	0.259	0.388	0.517	0.645
7.5	0.191	0.287	0.382	0.478	0.236	0.353	0.471	0.588	0.239	0.358	0.477	0.595	0.242	0.362	0.483	0.602
8	0.179	0.269	0.358	0.448	0.222	0.331	0.442	0.551	0.224	0.335	0.447	0.558	0.227	0.339	0.452	0.565
9	0.159	0.239	0.318	0.398	0.197	0.294	0.393	0.490	0.199	0.298	0.397	0.496	0.202	0.301	0.402	0.502
10	0.143	0.215	0.287	0.358	0.177	0.265	0.353	0.441	0.179	0.268	0.358	0.446	0.182	0.271	0.362	0.452
12	0.119	0.179	0.239	0.298	0.148	0.221	0.294	0.368	0.150	0.223	0.298	0.372	0.151	0.226	0.302	0.376
Rate/Square	3.64	5.46	7.28	9.10	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07

Type Size	8.6 Em Column				8.75 Em Column				8.8 Em Column				8.9 Em Column			
	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.334	0.499	0.666	0.831	0.340	0.508	0.677	0.845	0.342	0.511	0.681	0.850	0.346	0.517	0.689	0.860
6	0.306	0.458	0.610	0.762	0.312	0.466	0.621	0.775	0.313	0.468	0.624	0.779	0.317	0.473	0.632	0.788
6.5	0.283	0.422	0.563	0.703	0.288	0.430	0.573	0.715	0.289	0.432	0.576	0.719	0.292	0.437	0.583	0.728
7	0.262	0.392	0.523	0.653	0.267	0.399	0.532	0.664	0.269	0.401	0.535	0.668	0.272	0.406	0.541	0.676
7.5	0.245	0.366	0.488	0.609	0.249	0.372	0.497	0.620	0.251	0.375	0.500	0.623	0.253	0.379	0.505	0.631
8	0.230	0.343	0.458	0.571	0.234	0.349	0.466	0.581	0.235	0.351	0.468	0.584	0.238	0.355	0.474	0.591
9	0.204	0.305	0.407	0.508	0.208	0.310	0.414	0.517	0.209	0.312	0.416	0.520	0.211	0.316	0.421	0.525
10	0.184	0.275	0.366	0.457	0.187	0.279	0.373	0.465	0.188	0.281	0.375	0.468	0.190	0.284	0.379	0.473
12	0.153	0.229	0.305	0.381	0.156	0.233	0.310	0.387	0.157	0.234	0.312	0.390	0.158	0.237	0.316	0.394
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07

Type Size	9 Em Column				9.3 Em Column				9.5 Em Column				9.6 Em Column			
	Number of Insertions				Number of Insertions				Number of Insertions				Number of Insertions			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.350	0.522	0.697	0.869	0.361	0.540	0.720	0.898	0.369	0.551	0.735	0.918	0.373	0.557	0.743	0.927
6	0.320	0.479	0.639	0.797	0.331	0.495	0.660	0.824	0.338	0.505	0.674	0.841	0.342	0.511	0.681	0.850
6.5	0.296	0.442	0.590	0.736	0.306	0.457	0.609	0.760	0.312	0.467	0.622	0.777	0.315	0.471	0.629	0.785
7	0.275	0.410	0.547	0.683	0.284	0.424	0.566	0.706	0.290	0.433	0.578	0.721	0.293	0.438	0.584	0.729
7.5	0.256	0.383	0.511	0.638	0.265	0.396	0.528	0.659	0.271	0.404	0.539	0.673	0.273	0.409	0.545	0.680
8	0.240	0.359	0.479	0.598	0.248	0.371	0.495	0.618	0.254	0.379	0.506	0.631	0.256	0.383	0.511	0.638
9	0.214	0.319	0.426	0.531	0.221	0.330	0.440	0.549	0.225	0.337	0.449	0.561	0.228	0.340	0.454	0.567
10	0.192	0.287	0.383	0.478	0.199	0.297	0.396	0.494	0.203	0.303	0.404	0.505	0.205	0.306	0.409	0.510
12	0.160	0.239	0.319	0.399	0.166	0.247	0.330	0.412	0.169	0.253	0.337	0.421	0.171	0.255	0.341	0.425
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07

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9.9 Em Column					10 Em Column				10.5 Em Column				11 Em Column			
Type	Number of Insertions															
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.384	0.575	0.766	0.956	0.388	0.580	0.774	0.966	0.408	0.609	0.813	1.014	0.427	0.638	0.852	1.063
6	0.352	0.527	0.703	0.877	0.356	0.532	0.710	0.886	0.374	0.559	0.745	0.930	0.392	0.585	0.781	0.974
6.5	0.325	0.486	0.648	0.809	0.329	0.491	0.655	0.817	0.345	0.516	0.688	0.858	0.361	0.540	0.721	0.899
7	0.302	0.451	0.602	0.751	0.305	0.456	0.608	0.759	0.320	0.479	0.639	0.797	0.336	0.502	0.669	0.835
7.5	0.282	0.421	0.562	0.701	0.285	0.426	0.568	0.708	0.299	0.447	0.596	0.744	0.313	0.468	0.624	0.779
8	0.264	0.395	0.527	0.658	0.267	0.399	0.532	0.664	0.280	0.419	0.559	0.697	0.294	0.439	0.585	0.731
9	0.235	0.351	0.468	0.584	0.237	0.355	0.473	0.590	0.249	0.372	0.497	0.620	0.261	0.390	0.520	0.649
10	0.211	0.316	0.422	0.526	0.214	0.319	0.426	0.531	0.224	0.335	0.447	0.558	0.235	0.351	0.468	0.584
12	0.176	0.263	0.351	0.438	0.178	0.266	0.355	0.443	0.187	0.279	0.373	0.465	0.196	0.293	0.390	0.487
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07

11.25 Em Column					11.5 Em Column				12 Em Column				12.2 Em Column			
Type	Number of Insertions															
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.437	0.653	0.871	1.087	0.447	0.667	0.890	1.111	0.466	0.696	0.929	1.159	0.474	0.708	0.944	1.179
6	0.401	0.599	0.798	0.996	0.409	0.612	0.816	1.018	0.427	0.638	0.852	1.063	0.434	0.649	0.866	1.080
6.5	0.370	0.552	0.737	0.920	0.378	0.565	0.753	0.940	0.394	0.589	0.786	0.981	0.401	0.599	0.799	0.997
7	0.343	0.513	0.684	0.854	0.351	0.524	0.699	0.873	0.366	0.547	0.730	0.911	0.372	0.556	0.742	0.926
7.5	0.320	0.479	0.639	0.797	0.328	0.489	0.653	0.815	0.342	0.511	0.681	0.850	0.347	0.519	0.693	0.864
8	0.300	0.449	0.599	0.747	0.307	0.459	0.612	0.764	0.320	0.479	0.639	0.797	0.326	0.487	0.649	0.810
9	0.267	0.399	0.532	0.664	0.273	0.408	0.544	0.679	0.285	0.426	0.568	0.708	0.290	0.433	0.577	0.720
10	0.240	0.359	0.479	0.598	0.246	0.367	0.490	0.611	0.256	0.383	0.511	0.638	0.261	0.389	0.519	0.648
12	0.200	0.299	0.399	0.498	0.205	0.306	0.408	0.509	0.214	0.319	0.426	0.531	0.217	0.325	0.433	0.540
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07

12.4 Em Column					12.41 Em Column				12.5 Em Column				13 Em Column			
Type	Number of Insertions															
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.482	0.720	0.960	1.198	0.482	0.720	0.961	1.199	0.485	0.725	0.968	1.208	0.505	0.754	1.006	1.256
6	0.441	0.660	0.880	1.098	0.442	0.660	0.881	1.099	0.445	0.665	0.887	1.107	0.463	0.692	0.922	1.151
6.5	0.407	0.609	0.812	1.014	0.408	0.609	0.813	1.014	0.411	0.614	0.819	1.022	0.427	0.638	0.852	1.063
7	0.378	0.565	0.754	0.941	0.379	0.566	0.755	0.942	0.381	0.570	0.760	0.949	0.397	0.593	0.791	0.987
7.5	0.353	0.528	0.704	0.879	0.353	0.528	0.704	0.879	0.356	0.532	0.710	0.886	0.370	0.553	0.738	0.921
8	0.331	0.495	0.660	0.824	0.331	0.495	0.660	0.824	0.334	0.499	0.665	0.830	0.347	0.519	0.692	0.863
9	0.294	0.440	0.587	0.732	0.295	0.440	0.587	0.733	0.297	0.443	0.591	0.738	0.309	0.461	0.615	0.768
10	0.265	0.396	0.528	0.659	0.265	0.396	0.528	0.659	0.267	0.399	0.532	0.664	0.278	0.415	0.553	0.691
12	0.221	0.330	0.440	0.549	0.221	0.330	0.440	0.550	0.223	0.333	0.444	0.554	0.231	0.346	0.461	0.576
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07

13.5 Em Column					14 Em Column				14.5 Em Column				15 Em Column			
Type	Number of Insertions															
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.524	0.783	1.045	1.304	0.544	0.813	1.084	1.353	0.563	0.842	1.122	1.401	0.583	0.871	1.161	1.449
6	0.481	0.718	0.958	1.196	0.498	0.745	0.993	1.240	0.516	0.771	1.029	1.284	0.534	0.798	1.064	1.328
6.5	0.444	0.663	0.884	1.104	0.460	0.688	0.917	1.144	0.476	0.712	0.950	1.185	0.493	0.737	0.983	1.226
7	0.412	0.616	0.821	1.025	0.427	0.638	0.852	1.063	0.442	0.661	0.882	1.101	0.458	0.684	0.912	1.139
7.5	0.384	0.575	0.766	0.956	0.399	0.596	0.795	0.992	0.413	0.617	0.823	1.027	0.427	0.638	0.852	1.063
8	0.360	0.539	0.718	0.897	0.374	0.559	0.745	0.930	0.387	0.579	0.772	0.963	0.401	0.599	0.798	0.996
9	0.320	0.479	0.639	0.797	0.332	0.497	0.662	0.827	0.344	0.514	0.686	0.856	0.356	0.532	0.710	0.886
10	0.288	0.431	0.575	0.717	0.299	0.447	0.596	0.744	0.310	0.463	0.617	0.770	0.320	0.479	0.639	0.797
12	0.240	0.359	0.479	0.598	0.249	0.372	0.497	0.620	0.258	0.386	0.514	0.642	0.267	0.399	0.532	0.664
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07

16.5 Em Column					17 Em Column				18 Em Column				20 Em Column			
Type	Number of Insertions															
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.641	0.958	1.277	1.594	0.660	0.987	1.316	1.642	0.699	1.045	1.393	1.739	0.777	1.161	1.548	1.932
6	0.587	0.878	1.171	1.461	0.605	0.904	1.206	1.506	0.641	0.958	1.277	1.594	0.712	1.064	1.419	1.771
6.5	0.542	0.810	1.081	1.349	0.559	0.835	1.114	1.390	0.592	0.884	1.179	1.471	0.657	0.982	1.310	1.635
7	0.503	0.752	1.004	1.252	0.519	0.775	1.034	1.290	0.549	0.821	1.095	1.366	0.610	0.912	1.216	1.518
7.5	0.470	0.702	0.937	1.169	0.484	0.724	0.965	1.204	0.513	0.766	1.022	1.275	0.570	0.851	1.135	1.417
8	0.441	0.658	0.878	1.096	0.454	0.678	0.905	1.129	0.481	0.718	0.958	1.196	0.534	0.798	1.064	1.328
9	0.392	0.585	0.781	0.974	0.403	0.603	0.804	1.004	0.427	0.638	0.852	1.063	0.475	0.709	0.946	1.181
10	0.352	0.527	0.703	0.877	0.363	0.543	0.724	0.903	0.384	0.575	0.766	0.956	0.427	0.638	0.852	1.063
12	0.294	0.439	0.585	0.731	0.303	0.452	0.603	0.753	0.320	0.479	0.639	0.797	0.356	0.532	0.710	0.886
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07