

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES

ISSUED BY STATE BOARD OF ACCOUNTS

March 1999

JUNE TRAINING SCHOOL

This year's June Training School will be held in Fort Wayne as part of the Indiana League of Municipal Clerks and Treasurers' Annual Conference during the week of June 21, 1999 through June 25, 1999.

The Conference and School will be held at the Grand Wayne Center which is located at 120 West Jefferson Boulevard in downtown Fort Wayne. Hotel accommodations should be made at the Downtown Hilton Hotel.

The State Board of Accounts will be conducting three (3) days of training (June 22, 23, and 24) at the Conference which will be State-called meeting days.

Please mark these dates on your calendar. An explanatory letter along with a tentative agenda will be mailed prior to the meeting.

STATE AND FEDERAL MILEAGE RATES

The current mileage rate paid to State Employees in travel status is 28 cents per mile.

It is our understanding that the Federal mileage rate will be lowered from 32 and ½ cents to 31 cents, effective April 1, 1999.

TRAVELING EXPENSES - PARKING AND TOLL FEES

There is no statute limiting city and town employees to the sum per mile paid to state officers and employees. City councils and town councils have authority to set the sum per mile which officials and employees of the unit are to receive. The boards also have authority to determine whether parking and toll fees shall be included in the mileage rate or whether officials and employees are to be reimbursed for toll charges and parking fees in addition to their mileage. In an audit, the State Board of Accounts will not take audit exception to payments for mileage, toll charges, and parking fees as long as they are made pursuant to an existing travel reimbursement ordinance enacted by the unit's legislative body.

CITIES AND TOWNS MANUAL ON DISK

For those cities and towns interested in obtaining the manual on disk, please call (317) 232-2521. Adobe Acrobat Reader is needed to install the manual. This software (as well as the manual) is available on our web page at www.state.in.us/sboa.

CITY POLICE OFFICERS AND FIREFIGHTERS - CLOTHING
AND EQUIPMENT ALLOWANCE

IC 36-8-4-4 states: “(a) A city shall provide the active members of the police and fire departments with all uniforms, clothing, arms, and equipment necessary to perform their duties. After one (1) year of regular service in either department, a member may be required by the city to furnish and maintain all of his uniforms, clothing, arms, and equipment upon payment to the member by the city of an annual cash allowance of at least two hundred dollars (\$200). The city may credit the uniform allowance to each member against his purchase during the calendar year and provide for the payment of any cash balance remaining at the end of the calendar year.”

“(b) All uniforms, clothing, arms, and equipment provided by the city under this section remain the property for the city. The city may sell the property when it becomes unfit for use, and all money received shall be paid into the general fund of the city. Any property lost or destroyed though the carelessness or neglect of a member shall be charged against the member and the value deducted from his pay.”

In response to recurring inquiries, the following audit positions have been established.

1. The city shall provide active members of the police and fire department with clothing and equipment. After one year of regular service the city may require the department members to maintain their clothing and equipment by payment of a cash allowance.
2. The cash allowance is “is at least two hundred dollars (\$200)”; however, the common council has authority to establish, by ordinance, the amount of clothing allowance payable to each police officer and firefighter.
3. The cash payments shall be made only after service has been rendered.
4. Volunteer firefighters do not qualify for this allowance since IC 36-8-12-5 establishes statutory amounts authorized for clothing and auto allowance. See following article.
5. Under Home Rule, IC 36-1-3, a town may purchase necessary items of uniforms, clothing, arms, and necessary equipment for town marshals and their deputies. This assumes an appropriation is available. Such items provided are the permanent property of the town. We find no specific statutory authority for an allowance for maintenance of the uniforms and equipment; however, under Home Rule, apparently an allowance could be ordained.

VOLUNTEER FIREFIGHTERS - CLOTHING AND AUTOMOBILE ALLOWANCES

IC 36-8-12-5 states: “(a) Unless otherwise provided by contract, a unit served by volunteer fire company shall pay to each active and participating member of the company: (1) a clothing allowance of not less than one hundred dollars (\$100) per year; and (2) an automobile allowance of not less than one hundred dollars (\$100) per year for the use of the member’s automobile in the line of duty.”

“(b) a contract may also provide that fees for membership in a regularly organized volunteer firefighters’ association be paid by the unit on behalf of the firefighters in the volunteer fire company.”

TOWN MARSHALS - CLOTHING AND EQUIPMENT ALLOWANCES

We find no specific statutory reference authorizing a clothing allowance for a town marshal or his/her deputies. However, it appears if the proper action was taken under provisions of the Home Rule statute, such allowances could be provided.

Under Home Rule, IC 36-1-3, a town could provide necessary items of uniforms, clothing, arms and necessary equipment for the performance of duties for the town marshal and his/her deputies. This can only be made after an appropriation is provided and all such items provided remain the permanent property of the town.

APPROPRIATIONS FOR FEDERAL AND STATE FUNDS

When federal or state funds are provided by the federal or state government to a local governmental unit for any program or project, questions arise relating to appropriation requirements for such grants or projects. We have reviewed these situations with the State Board of Tax Commissioners and the following procedures are to be followed.

Advance Grants

- (1) Where funds are “advanced” directly to the governmental unit by the federal or state government for a specific purpose prior to making any disbursements by the unit, and the money is placed in a separate project fund, and disbursements are subsequently made from the fund, no appropriation of the federal or state funds is required.

APPROPRIATIONS FOR FEDERAL AND STATE FUNDS (continued)Advance Grants (continued)

- (2) Where federal funds are “advanced” to the local governmental unit through a state agency or department with no state funds added thereto prior to making any disbursement, and the money is placed in a separate project fund, and subsequent disbursements are made from that fund, no appropriation of the federal funds is required.
- (3) Where federal funds are “advanced” to the local governmental unit by a state agency or department and state funds are included along with the federal fund in one check or voucher, and the funds are for a specific purpose, and the money is placed in a separate project fund, and disbursements are made from that fund, no appropriation is required for the combined total (i.e., federal and state) prior to any disbursements being made from that project fund.
- (4) Where state funds are “advanced” to a local governmental unit through a state agency or department with no federal funds added thereto prior to making any disbursement, and the money is placed in a separate project fund with subsequent disbursements made from that fund, no appropriation of the state funds is required.

Reimbursement Grants

- (1) Where a federal grant provides for payments to be made directly to a local governmental unit on a “reimbursement” basis after payment of expenses by the city or town, the entire amount of the federal program or project must be budgeted and appropriated in the regular manner. Unless otherwise required under the terms of the grant, no separate fund for the project or program must be established. In this situation the budget and appropriation would be made within the proper fund and department of the municipality.
- (2) Where a federal grant provides for payments to be made on a “reimbursement” basis by a state department or agency with no state funds added after payment of such expenses by the city or town, the entire costs of the federal program or project must be budgeted and appropriated in the regular manner.
- (3) Where a federal grant provides for payments to be made on a “reimbursement” basis along with the state funds by a state agency after payment of expenses by the city and town, the entire cost of the federal program or project (i.e., state and federal) must be budgeted and appropriated in the regular manner.
- (4) Where a state grant provides for payments to be made on a “reimbursement” basis to a local unit by a state agency after payment of expenses by the city or town, the entire cost of the state program or grant must be budgeted and appropriated in the regular manner.

APPROPRIATIONS FOR FEDERAL AND STATE FUNDS (continued)

Matching Grants

- (1) When a federal or state grant or program requires expenditures or “matching” funds to be provided from city or town fund, an appropriation must be obtained for the amount of such expenditures or local matching funds. Individual program requirements will dictate whether the appropriation should be obtained within the applicable city or town fund for a transfer to a required separate fund. This matter should be set out in the terms and conditions entered into between officials of the local municipality and officials of the federal or state agency.

- (2) IC 36-1-8-12 requires that if a city or town receives state grant money requiring local matching funds, the city or town shall create a special fund and deposit the grant money and matching funds into the special fund. The money in the fund may be used only for the purpose of the grant. If a city or town completes the project for which the state grant money was provided and money remains in the fund, the city or town shall transfer the state’s share of the remaining money to the treasurer of state for deposit in the fund from which the grant was made and the city or town’s pro rata share of the remaining money reverts to the city or town’s general fund.

To summarize, no appropriations of federal or state funds are necessary: (1) when advanced directly from the federal or state governmental for a specific purpose prior to making disbursement, and the money is placed in a separate project fund with disbursements and from that fund; or, (2) when federal or state funds are received in advance through a state agency for a specific purpose prior to making disbursements and the money is placed in a separate project fund with disbursements made from that fund.

In all other instances, federal and state funds must be appropriated.

Historically, the State Board of Accounts has recommended when in doubt obtain an appropriation.

COMPENSATION OF OFFICERS AND EMPLOYEES

City Officers and Employees

Elected City Officials

IC 36-4-7-2 states:

“(a) As used in this section, “compensations” means the total of all money paid to an elected city officer for performing duties as a city officer, regardless of the source of funds from which the money was paid.”

COMPENSATION OF OFFICERS AND EMPLOYEES (continued)

City Officers and Employees (continued)

Elected City Officials (continued)

“(b) The city legislative body shall, by ordinance, fix the annual compensation of all elected city officers. The ordinance must be published under IC 5-3-1, with the first publication at least thirty (30) days before final passage by the legislative body.

“(c) The compensation of an elected city officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year.”

Appointive Officers, Deputies and Other Employees (Except Police Officers and Firefighters)

IC 36-4-7-3 states:

“(a) This section does not apply to compensation paid by a city or members of its police and fire departments.

“(b) Subject to the approval of the city legislative body, the city executive shall fix the compensation of each appointive officer, deputy, and other employee of the city. The legislative body may reduce but may not increase any compensation fixed by the executive.

Compensation must be fixed under this section before August 2 for a third class city and September 30 for a second class city, of each year for the ensuing budget year.

“(c) Compensation fixed under this section may not be increased during the budget year for which it is fixed, but may be reduced by the executive.

“(d) Notwithstanding subsection (b), the city clerk may, with the approval of the legislative body, fix the salaries of deputies and employees appointed under IC 36-4-11-4.”

Additional Compensation From Utilities or Functions

IC 36-4-7-4 states:

“(a) Subject to the approval of the legislative body, the city executive may provide that city officers and employees receive additional compensation for services that: (1) are performed for the city; (2) are not governmental in nature; and (3) are connected with the operation of a municipally owned utility or function.

COMPENSATION OF OFFICERS AND EMPLOYEES (continued)

City Officers and Employees (continued)

Appointive Officers, Deputies and Other Employees (Except Police Officers and Firefighters)

Additional Compensation From Utilities or Functions (continued)

“(b) Subject to the approval of the executive and legislative body, the administrative agency operating the utility or function shall fix the amount of the additional compensation, which shall be paid from the revenues of the utility or function.”

In accordance with the provisions of IC 18-2-1-12 [Repealed, See IC 36-4-7-4], the award of compensation shall plainly specify both the amount and the recipient, shall establish that the services performed are other than governmental, shall be awarded by the administrative authority in charge of the utility, and shall be approved by both the common council and the mayor.

It is our audit position that if the official records of the utility or function do not show the award of this additional compensation and the official records of the civil city do not show approval of the mayor and common council, either by ordinance or resolution as the statutes regulating the utility might provide, then there is no authority to make any payment.

Police Officers and Firefighters

IC 36-8-3-3(d) states:

“The annual compensation of all members of the police and fire department and other appointees shall be fixed by ordinance of the legislative body before August 2 of each year for the ensuing budget year. The ordinance may grade the members of the departments and regulate their pay by rank as well as by length of service. If the legislative body fails to adopt an ordinance fixing the compensation of members of the police or fire department, the safety board may fix their compensation, subject to change by ordinance.”

Salary Schedules

IC 36-4-7-5 states:

“Salaries of city officers and employees shall be scheduled as provided in the budget classification prescribed by the State Board of Accounts.”

COMPENSATION OF OFFICERS AND EMPLOYEES (continued)

Town Officers and Employees

IC 36-5-3-2 states:

“(a) As used in this section, “compensation” means the total of all money paid to an elected town officer for performing duties a town officer, regardless of the source of the funds from which the money is paid.

“(b) The town legislative body shall, by ordinance, fix the compensation of its own members, the town clerk-treasurer and the town marshal. The legislative body shall provide reasonable compensation for other town officers and employees.

“(c) The legislative body may provide that town officers and employees receive additional compensation for services that: (1) are performed for the town; (2) are not governmental in nature; and (3) are connected with the operation of a municipally owned utility or function. Subject to the approval of the legislative body, the administrative agency operating the utility or function shall fix the amount of the additional compensation, which shall be paid from the revenues of the utility or function.”

Compensation of all town officers and employees shall be fixed by an ordinance of the town council, and for other than elected town officials, this compensation may be changed by another ordinance of the town council at any time. There is no limitation upon the amount fixed, only to the extent of available appropriations where tax funds are involved. (IC 36-5-3-2) At the time such compensation is fixed, it may be prorated between the general fund or any other applicable funds of the town, as well as any available utility funds.

The compensation of an elected town official may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year.

The approval of a claim for increased compensation does not authorize the town clerk-treasurer to pay such increase unless it is specifically provided for by ordinance of the town council.

We recommend a salary ordinance for officials and employees for the next succeeding year be enacted by the town council annually on or before July 1 of each year and made a part of the minutes of the town council. This action is recommended in order for town officials to have such information available prior to making out the annual budget for the next year's costs of operations.

ADVANCE PAYMENTS OF SALARIES PROHIBITED - EXCEPTIONS

IC 5-7-3-1 states: “(a) Public officers may not draw or receive their salaries in advance. (B) This section does not prohibit a payment under IC 36-4-8-9.”

IC 36-4-8-9 states: “(a) One (1) to three (3) days before the vacation leave period of a city officer or employee begins, the city may pay him the amount of compensation he will earn while he is on vacation leave. (b) Compensation for services paid to a salaried city officer or employee pursuant to a fixed schedule set forth in a written contract or salary ordinance shall not be construed as having been paid in advance. Under such an arrangement, the city shall maintain records to verify that actual work is performed for all salary paid.”

IC 36-5-4-7 states: “One (1) to three (3) days before the vacation leave period of a town officer or employee begins, the town may pay him the amount of compensation he will earn while he is on vacation leave.”

CANCELLATION OR REJECTION OF BIDS

IC 5-22-18-2 states that when the purchasing agency determines it is in the best interests of the governmental body:

1. a solicitation may be canceled; or
2. Offers may be rejected;

in whole or in part as specified in the solicitation. IC 5-22-7-2 requires this statement to be included in an invitation for bids.

The reason for a cancellation of a solicitation or rejection of offers must be made part of the contract file.

PENALTIES ON UTILITY BILLINGS

Situations sometimes arise where utility customers are charged penalties on late fees. There has been some question as to whether or not late fees in subsequent billings for those customers should include previously assessed penalties.

IC 36-9-23-31 regarding penalties on late fees for sewage utilities states, in part: “If fees assessed against real property under this chapter or any statute repealed by IC 19-2-5-30 (repealed September 1, 1981) are not paid within the time fixed by the municipal legislative body, they are delinquent. A penalty of ten percent (10%) of the amount of the fees attaches to the delinquent fees.”

PENALTIES ON UTILITY BILLINGS (CONTINUED)

We are not aware of provisions in the Indiana Code specifically addressing late fees for water, gas, and electric utilities organized under IC 8-1.5. The amount and manner of charging late fees on such utilities should be set out in the various bond ordinances, rate ordinance, or other ordinances, resolutions or policies adopted by the governing body.

It is our audit position that the 10% penalty specified in IC 36-9-23-31 should be assessed one time and one time only. Subsequent billings should not include additional assessments on this penalty. Similarly, unless specifically directed by statute, ordinance, or other legal directives, penalties on late fees for water, gas, and electric utilities organized under IC 8-1.5 should be charged only one time. Future late charges should not include additional charges added to the penalties on late fees.

The following is an example of a penalty on late fees calculation. Assume that a sewage utility account is billed \$10 each month, but no payment has been received for the January or February billing:

January bill:	
January usage	<u>\$ 10</u>
February bill:	
February usage	\$ 10
plus 10% late fee on January billing	1
plus outstanding amount not yet paid	<u>10</u>
Total February bill	<u>\$ 21</u>
March bill:	
March usage	\$ 10
plus 10% late fee on February billing	1
plus outstanding amount not yet paid	<u>21</u>
Total March bill	<u>\$ 32</u>

Note: We do not recommend assessing an additional ten percent for the unpaid January bill on the March billing since the 10% penalty has been charged in February.

DAILY DEPOSITS - PARK AND RECREATION DEPARTMENTS

IC 36-10-3-22 requires a park and recreation department to deposit monies it receives with the city or town fiscal officer at least once each month. However, it is our audit position that this provision would not relieve a park and recreation department from making daily deposits in a city or town depository selected under IC 5-13-6-1 (d) before turning the monies over to the city or town fiscal officer.

RECORD OF HOURS WORKED

An employee who works for more than (1) governmental unit should not be paid by more than one governmental unit for the same period of time worked. Such employee should use his/her accumulated leave time from one governmental unit while serving the other governmental unit when there is an overlap in a work schedule. For example, a city police officer, who is also a member of a school board, attends a school board meeting during his/her normal police work shift. The police officer would be expected to use his/her time accumulated at the city while attending such meeting. IC 5-11-9-4 requires such officers and employees to maintain records showing which hours were worked each day.

We do not feel that IC 5-11-9-4 requires a full time employee of a city or town, whose job description requires he/she to work partially for the street department and partially for the wastewater utility, for example, to keep detailed records of the time worked for each department, unless the city or town required such records from such employee. However, an employee of a city or town who filled two separate positions (deputy clerk-treasurer and part-time janitor, for example) would be required by IC 5-11-9-4 to maintain a record of hours worked.

GROUP HEALTH INSURANCE

A public employer may provide programs of group insurance for its employees and retired employees. The public employer may, however, exclude part-time employees and persons who provide services to the unit under contract from any group insurance coverage that the public employer provides to the employer's full-time employees. A public employer may provide programs of group insurance through either or both of the following methods:

- (1) By purchasing policies of group insurance.
- (2) By establishing self-insurance programs. [IC 5-10-8-2.6 (b)]

IC 5-10-8-1 defines an employee to mean:

- (A) An elected or appointed officer or official, or full-time employee;
- (B) If the individual is employed by a school corporation, a full-time or part-time employee;
- (C) For a local unit public employer, a full-time or part-time employee or a person who provides personal services to the unit under contract during the contract period; or
- (D) a senior judge appointed under IC 33-2-1-8; whose services have continued without interruption at least thirty (30) days.

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RATES for LEGAL ADVERTISING

Effective January 1, 1999

The following rates, effective January 1, 1999, 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.

7 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.246	0.368	0.491	0.613
6	0.226	0.338	0.450	0.562
6.5	0.208	0.312	0.416	0.519
7	0.193	0.289	0.386	0.482
7.5	0.181	0.270	0.360	0.450
8	0.169	0.253	0.338	0.422
9	0.150	0.225	0.300	0.375
10	0.135	0.203	0.270	0.337
12	0.113	0.169	0.225	0.281
Rate / Square	4.03	6.03	8.04	10.04

7.4 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.260	0.389	0.519	0.648
6	0.239	0.357	0.476	0.594
6.5	0.220	0.330	0.439	0.549
7	0.204	0.306	0.408	0.509
7.5	0.191	0.286	0.381	0.475
8	0.179	0.268	0.357	0.446
9	0.159	0.238	0.317	0.396
10	0.143	0.214	0.286	0.357
12	0.119	0.178	0.238	0.297
Rate / Square	4.03	6.03	8.04	10.04

7.83 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.275	0.412	0.549	0.686
6	0.252	0.378	0.504	0.629
6.5	0.233	0.349	0.465	0.581
7	0.216	0.324	0.432	0.539
7.5	0.202	0.302	0.403	0.503
8	0.189	0.283	0.378	0.472
9	0.168	0.252	0.336	0.419
10	0.151	0.227	0.302	0.377
12	0.126	0.189	0.252	0.314
Rate / Square	4.03	6.03	8.04	10.04

8 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.281	0.421	0.561	0.701
6	0.258	0.386	0.515	0.643
6.5	0.238	0.356	0.475	0.593
7	0.221	0.331	0.441	0.551
7.5	0.206	0.309	0.412	0.514
8	0.193	0.289	0.386	0.482
9	0.172	0.257	0.343	0.428
10	0.155	0.232	0.309	0.386
12	0.129	0.193	0.257	0.321
Rate / Square	4.03	6.03	8.04	10.04

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8.2 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.288	0.432	0.575	0.718
6	0.264	0.396	0.527	0.659
6.5	0.244	0.365	0.487	0.608
7	0.227	0.339	0.452	0.565
7.5	0.211	0.316	0.422	0.527
8	0.198	0.297	0.396	0.494
9	0.176	0.264	0.352	0.439
10	0.159	0.237	0.316	0.395
12	0.132	0.198	0.264	0.329
Rate / Square	4.03	6.03	8.04	10.04

8.3 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.292	0.437	0.582	0.727
6	0.268	0.400	0.534	0.667
6.5	0.247	0.370	0.493	0.615
7	0.229	0.343	0.458	0.571
7.5	0.214	0.320	0.427	0.533
8	0.201	0.300	0.400	0.500
9	0.178	0.267	0.356	0.444
10	0.161	0.240	0.320	0.400
12	0.134	0.200	0.267	0.333
Rate / Square	4.03	6.03	8.04	10.04

8.4 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.295	0.442	0.589	0.736
6	0.271	0.405	0.540	0.675
6.5	0.250	0.374	0.499	0.623
7	0.232	0.347	0.463	0.578
7.5	0.217	0.324	0.432	0.540
8	0.203	0.304	0.405	0.506
9	0.181	0.270	0.360	0.450
10	0.162	0.243	0.324	0.405
12	0.135	0.203	0.270	0.337
Rate / Square	4.03	6.03	8.04	10.04

8.5 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.299	0.447	0.596	0.745
6	0.274	0.410	0.547	0.683
6.5	0.253	0.378	0.505	0.630
7	0.235	0.351	0.469	0.585
7.5	0.219	0.328	0.437	0.546
8	0.206	0.308	0.410	0.512
9	0.183	0.273	0.364	0.455
10	0.164	0.246	0.328	0.410
12	0.137	0.205	0.273	0.341
Rate / Square	4.03	6.03	8.04	10.04

8.6 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.302	0.453	0.603	0.754
6	0.277	0.415	0.553	0.691
6.5	0.256	0.383	0.511	0.638
7	0.238	0.356	0.474	0.592
7.5	0.222	0.332	0.443	0.553
8	0.208	0.311	0.415	0.518
9	0.185	0.277	0.369	0.461
10	0.166	0.249	0.332	0.414
12	0.139	0.207	0.277	0.345
Rate / Square	4.03	6.03	8.04	10.04

8.75 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.308	0.460	0.614	0.767
6	0.282	0.422	0.563	0.703
6.5	0.260	0.390	0.520	0.649
7	0.242	0.362	0.482	0.602
7.5	0.226	0.338	0.450	0.562
8	0.212	0.317	0.422	0.527
9	0.188	0.281	0.375	0.469
10	0.169	0.253	0.338	0.422
12	0.141	0.211	0.281	0.351
Rate / Square	4.03	6.03	8.04	10.04

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8.8 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.310	0.463	0.617	0.771
6	0.284	0.425	0.566	0.707
6.5	0.262	0.392	0.522	0.652
7	0.243	0.364	0.485	0.606
7.5	0.227	0.340	0.453	0.565
8	0.213	0.318	0.425	0.530
9	0.189	0.283	0.377	0.471
10	0.170	0.255	0.340	0.424
12	0.142	0.212	0.283	0.353
Rate / Square	4.03	6.03	8.04	10.04

8.9 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.313	0.468	0.624	0.780
6	0.287	0.429	0.572	0.715
6.5	0.265	0.396	0.528	0.660
7	0.246	0.368	0.491	0.613
7.5	0.230	0.343	0.458	0.572
8	0.215	0.322	0.429	0.536
9	0.191	0.286	0.382	0.477
10	0.172	0.258	0.343	0.429
12	0.143	0.215	0.286	0.357
Rate / Square	4.03	6.03	8.04	10.04

9 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.317	0.474	0.632	0.789
6	0.290	0.434	0.579	0.723
6.5	0.268	0.401	0.534	0.667
7	0.249	0.372	0.496	0.620
7.5	0.232	0.347	0.463	0.578
8	0.218	0.326	0.434	0.542
9	0.193	0.289	0.386	0.482
10	0.174	0.260	0.347	0.434
12	0.145	0.217	0.289	0.361
Rate / Square	4.03	6.03	8.04	10.04

9.3 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.327	0.489	0.653	0.815
6	0.300	0.449	0.598	0.747
6.5	0.277	0.414	0.552	0.690
7	0.257	0.385	0.513	0.640
7.5	0.240	0.359	0.479	0.598
8	0.225	0.336	0.449	0.560
9	0.200	0.299	0.399	0.498
10	0.180	0.269	0.359	0.448
12	0.150	0.224	0.299	0.373
Rate / Square	4.03	6.03	8.04	10.04

9.5 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.334	0.500	0.667	0.832
6	0.306	0.458	0.611	0.763
6.5	0.283	0.423	0.564	0.704
7	0.263	0.393	0.524	0.654
7.5	0.245	0.367	0.489	0.610
8	0.230	0.344	0.458	0.572
9	0.204	0.306	0.407	0.509
10	0.184	0.275	0.367	0.458
12	0.153	0.229	0.306	0.382
Rate / Square	4.03	6.03	8.04	10.04

9.6 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.338	0.505	0.674	0.841
6	0.310	0.463	0.617	0.771
6.5	0.286	0.427	0.570	0.712
7	0.265	0.397	0.529	0.661
7.5	0.248	0.370	0.494	0.617
8	0.232	0.347	0.463	0.578
9	0.206	0.309	0.412	0.514
10	0.186	0.278	0.370	0.463
12	0.155	0.232	0.309	0.386
Rate / Square	4.03	6.03	8.04	10.04

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9.9 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.348	0.521	0.695	0.867
6	0.319	0.478	0.637	0.795
6.5	0.295	0.441	0.588	0.734
7	0.274	0.409	0.546	0.682
7.5	0.255	0.382	0.509	0.636
8	0.239	0.358	0.478	0.596
9	0.213	0.318	0.425	0.530
10	0.192	0.287	0.382	0.477
12	0.160	0.239	0.318	0.398
Rate / Square	4.03	6.03	8.04	10.04

10 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.352	0.526	0.702	0.876
6	0.322	0.482	0.643	0.803
6.5	0.298	0.445	0.594	0.741
7	0.276	0.413	0.551	0.688
7.5	0.258	0.386	0.515	0.643
8	0.242	0.362	0.482	0.602
9	0.215	0.322	0.429	0.535
10	0.193	0.289	0.386	0.482
12	0.161	0.241	0.322	0.402
Rate / Square	4.03	6.03	8.04	10.04

10.5 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.369	0.553	0.737	0.920
6	0.339	0.507	0.675	0.843
6.5	0.312	0.468	0.623	0.778
7	0.290	0.434	0.579	0.723
7.5	0.271	0.405	0.540	0.675
8	0.254	0.380	0.507	0.633
9	0.226	0.338	0.450	0.562
10	0.203	0.304	0.405	0.506
12	0.169	0.253	0.338	0.422
Rate / Square	4.03	6.03	8.04	10.04

11 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.387	0.579	0.772	0.964
6	0.355	0.531	0.708	0.884
6.5	0.327	0.490	0.653	0.816
7	0.304	0.455	0.606	0.757
7.5	0.284	0.425	0.566	0.707
8	0.266	0.398	0.531	0.663
9	0.236	0.354	0.472	0.589
10	0.213	0.318	0.425	0.530
12	0.177	0.265	0.354	0.442
Rate / Square	4.03	6.03	8.04	10.04

11.25 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.396	0.592	0.789	0.986
6	0.363	0.543	0.724	0.904
6.5	0.335	0.501	0.668	0.834
7	0.311	0.465	0.620	0.775
7.5	0.290	0.434	0.579	0.723
8	0.272	0.407	0.543	0.678
9	0.242	0.362	0.482	0.602
10	0.218	0.326	0.434	0.542
12	0.181	0.271	0.362	0.452
Rate / Square	4.03	6.03	8.04	10.04

11.5 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.404	0.605	0.807	1.008
6	0.371	0.555	0.740	0.924
6.5	0.342	0.512	0.683	0.853
7	0.318	0.476	0.634	0.792
7.5	0.297	0.444	0.592	0.739
8	0.278	0.416	0.555	0.693
9	0.247	0.370	0.493	0.616
10	0.222	0.333	0.444	0.554
12	0.185	0.277	0.370	0.462
Rate / Square	4.03	6.03	8.04	10.04

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12 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.422	0.632	0.842	1.051
6	0.387	0.579	0.772	0.964
6.5	0.357	0.534	0.712	0.890
7	0.332	0.496	0.662	0.826
7.5	0.310	0.463	0.617	0.771
8	0.290	0.434	0.579	0.723
9	0.258	0.386	0.515	0.643
10	0.232	0.347	0.463	0.578
12	0.193	0.289	0.386	0.482
Rate / Square	4.03	6.03	8.04	10.04

12.4 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.436	0.653	0.870	1.087
6	0.400	0.598	0.798	0.996
6.5	0.369	0.552	0.736	0.919
7	0.343	0.513	0.684	0.854
7.5	0.320	0.479	0.638	0.797
8	0.300	0.449	0.598	0.747
9	0.267	0.399	0.532	0.664
10	0.240	0.359	0.479	0.598
12	0.200	0.299	0.399	0.498
Rate / Square	4.03	6.03	8.04	10.04

12.5 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.440	0.658	0.877	1.095
6	0.403	0.603	0.804	1.004
6.5	0.372	0.557	0.742	0.927
7	0.345	0.517	0.689	0.861
7.5	0.322	0.482	0.643	0.803
8	0.302	0.452	0.603	0.753
9	0.269	0.402	0.536	0.669
10	0.242	0.362	0.482	0.602
12	0.202	0.302	0.402	0.502
Rate / Square	4.03	6.03	8.04	10.04

12.2 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.429	0.642	0.856	1.069
6	0.393	0.589	0.785	0.980
6.5	0.363	0.543	0.724	0.905
7	0.337	0.504	0.673	0.840
7.5	0.315	0.471	0.628	0.784
8	0.295	0.441	0.589	0.735
9	0.262	0.392	0.523	0.653
10	0.236	0.353	0.471	0.588
12	0.197	0.294	0.392	0.490
Rate / Square	4.03	6.03	8.04	10.04

12.41 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.436	0.653	0.871	1.087
6	0.400	0.599	0.798	0.997
6.5	0.369	0.553	0.737	0.920
7	0.343	0.513	0.684	0.854
7.5	0.320	0.479	0.639	0.797
8	0.300	0.449	0.599	0.748
9	0.267	0.399	0.532	0.665
10	0.240	0.359	0.479	0.598
12	0.200	0.299	0.399	0.498
Rate / Square	4.03	6.03	8.04	10.04

13 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.457	0.684	0.912	1.139
6	0.419	0.627	0.836	1.044
6.5	0.387	0.579	0.772	0.964
7	0.359	0.538	0.717	0.895
7.5	0.335	0.502	0.669	0.835
8	0.314	0.470	0.627	0.783
9	0.279	0.418	0.557	0.696
10	0.251	0.376	0.502	0.626
12	0.210	0.314	0.418	0.522
Rate / Square	4.03	6.03	8.04	10.04

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13.5 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.475	0.710	0.947	1.183
6	0.435	0.651	0.868	1.084
6.5	0.402	0.601	0.802	1.001
7	0.373	0.558	0.744	0.929
7.5	0.348	0.521	0.695	0.867
8	0.326	0.488	0.651	0.813
9	0.290	0.434	0.579	0.723
10	0.261	0.391	0.521	0.651
12	0.218	0.326	0.434	0.542
Rate / Square	4.03	6.03	8.04	10.04

14 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.492	0.737	0.982	1.227
6	0.451	0.675	0.900	1.124
6.5	0.417	0.623	0.831	1.038
7	0.387	0.579	0.772	0.964
7.5	0.361	0.540	0.720	0.900
8	0.339	0.507	0.675	0.843
9	0.301	0.450	0.600	0.750
10	0.271	0.405	0.540	0.675
12	0.226	0.338	0.450	0.562
Rate / Square	4.03	6.03	8.04	10.04

14.5 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.510	0.763	1.017	1.271
6	0.467	0.699	0.933	1.165
6.5	0.432	0.646	0.861	1.075
7	0.401	0.600	0.799	0.998
7.5	0.374	0.560	0.746	0.932
8	0.351	0.525	0.699	0.873
9	0.312	0.466	0.622	0.776
10	0.280	0.420	0.560	0.699
12	0.234	0.350	0.466	0.582
Rate / Square	4.03	6.03	8.04	10.04

15 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.528	0.789	1.053	1.314
6	0.484	0.724	0.965	1.205
6.5	0.446	0.668	0.891	1.112
7	0.415	0.620	0.827	1.033
7.5	0.387	0.579	0.772	0.964
8	0.363	0.543	0.724	0.904
9	0.322	0.482	0.643	0.803
10	0.290	0.434	0.579	0.723
12	0.242	0.362	0.482	0.602
Rate / Square	4.03	6.03	8.04	10.04

16.5 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.580	0.868	1.158	1.446
6	0.532	0.796	1.061	1.325
6.5	0.491	0.735	0.980	1.223
7	0.456	0.682	0.910	1.136
7.5	0.426	0.637	0.849	1.060
8	0.399	0.597	0.796	0.994
9	0.355	0.531	0.708	0.884
10	0.319	0.478	0.637	0.795
12	0.266	0.398	0.531	0.663
Rate / Square	4.03	6.03	8.04	10.04

17 Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.598	0.895	1.193	1.490
6	0.548	0.820	1.093	1.365
6.5	0.506	0.757	1.009	1.260
7	0.470	0.703	0.937	1.170
7.5	0.438	0.656	0.875	1.092
8	0.411	0.615	0.820	1.024
9	0.365	0.547	0.729	0.910
10	0.329	0.492	0.656	0.819
12	0.274	0.410	0.547	0.683
Rate / Square	4.03	6.03	8.04	10.04

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18 Em Column					20 Em Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
5.5	0.633	0.947	1.263	1.577	5.5	0.703	1.053	1.403	1.752
6	0.580	0.868	1.158	1.446	6	0.645	0.965	1.286	1.606
6.5	0.536	0.802	1.069	1.335	6.5	0.595	0.891	1.187	1.483
7	0.497	0.744	0.992	1.239	7	0.553	0.827	1.103	1.377
7.5	0.464	0.695	0.926	1.157	7.5	0.516	0.772	1.029	1.285
8	0.435	0.651	0.868	1.084	8	0.484	0.724	0.965	1.205
9	0.387	0.579	0.772	0.964	9	0.430	0.643	0.858	1.071
10	0.348	0.521	0.695	0.867	10	0.387	0.579	0.772	0.964
12	0.290	0.434	0.579	0.723	12	0.322	0.482	0.643	0.803
Rate / Square	4.03	6.03	8.04	10.04	Rate / Square	4.03	6.03	8.04	10.04