

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

JUNE 2022

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UPCOMING TRAINING OPPORTUNITIES

Our monthly webinars for the next three months are as noted below. Each will start at 9:00, with the first hour consisting of yet to be determined training topics and the second hour open for questions. Email invitations will be sent a week to ten days prior to each webinar.

July 28, 2022
August 25, 2022
September 22, 2022

2022 LAWS AFFECTING CITIES AND TOWNS

The following is a listing of laws enacted by the General Assembly that are related to cities, towns and municipally owned utilities. This is not intended to be an expression of a legal opinion nor is it intended to provide a complete summary of every addition or amendment contained in the public law. If you have any questions regarding legal interpretation, please consult your city or town attorney.

We have listed the laws in public law number sequence and the references are to the Indiana Code. Additional information regarding the 2021 public laws may be found on the General Assembly website at www.iga.in.gov. The “Session” tab contains a Table of Citations for all Indiana Code citations affected by new legislation, a complete Digest of Enactments summarizing each new public law, an Enrolled Act Summary showing the effective dates of each public law section, and other cross references between public law number and bill number. The “Legislation” tab contains each new public law.

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House Enrolled Act 1002 – Public Law 138-2022
Various Tax Matters

In addition to many other items, this Act repeals the utility receipts and utility services use taxes. Requires a utility that is subject to the jurisdiction of the Indiana utility regulatory commission (IURC) for the approval of rates and charges to file a rate adjustment with the IURC that adjusts the utility's rates and charges to reflect the repeal of the utility receipts tax. Requires a utility that is subject to the utility receipts tax and not under the jurisdiction of the IURC to adjust the utility's rates and charges to reflect the repeal of the utility receipts tax. Requires each utility to provide notice to the utility's customers that the adjustment in rates and charges reflects the repeal of the utility receipts tax. Specifies taxpayer procedure for the repeal of the utility receipts and utility services use tax.

House Enrolled Act 1011 – Public Law 157-2022
Sale of Capital Asset

Allows a town to invest the proceeds received from the sale of a capital asset made after December 15, 2021, and before January 1, 2023, in the same manner as the next generation trust fund if the proceeds from the sale exceed \$24,000,000 but do not exceed \$26,000,000 (under current law, a political subdivision is authorized to invest the proceeds received from the sale of certain capital assets in the same manner as the next generation trust fund only if the proceeds exceed \$50,000,000.). In addition, requires the fiscal body of the town to contract with a financial institution eligible to receive public funds of a political subdivision to assist the town in its investment program.

House Enrolled Act 1034 – Public Law 46-2022
Tax Increment Financing

Provides that a lien resulting from an agreement between a redevelopment commission (commission) and a taxpayer in an allocation area takes priority over any existing or subsequent mortgage, other lien, or other encumbrance on the property, and must have parity with a state property tax lien under IC 6-1.1-22-13. Provides that a lien resulting from a taxpayer agreement will have the priority of real property taxes and may be enforced and collected in all respects as real property taxes. Provides that a commission, or two or more commissions acting jointly, may contract for marketing and advertising of land located in an allocation area. Imposes a limitation on the amount available to be spent on the marketing and advertising of land in an allocation area.

House Enrolled Act 1093 – Public Law 139-2022
Education Matters

Makes changes to the definition of "school resource officer". Provides that, after June 30, 2023, if a school corporation or charter school enters into a contract for a school resource officer, certain school corporations or charter schools must enter into a memorandum of understanding with the law enforcement agency that employs or appointed the law enforcement officer who will perform the duties of a school resource officer.

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House Enrolled Act 1130 – Public Law 116-2022
Open Meetings

Changes the circumstances in which the governing body of local political subdivision may hold a virtual meeting during a declared disaster emergency without any of the governing body members being physically present.

House Enrolled Act 1193 – Public Law 72-2022
Opioid Settlement

Amends the deadline by which a political subdivision may opt back in to an opioid litigation settlement. Requires a political subdivision to submit a copy of the agreement executed between the political subdivision and the private legal counsel of the political subdivision when opting back into the opioid litigation settlement. Removes language providing that no political subdivision has any claim to any settlement proceeds for litigation against any opioid party not yet filed by the state as of a certain date. Removes certain requirements concerning the payment of costs, expenses, and attorney's fees and costs arising from opioid litigation. Changes the basis by which the agency settlement fund distributes funds to cities, counties, and towns. Reduces the percentage of opioid litigation settlement funds distributed for use of statewide treatment, education, and prevention programs for opioid use disorder. Provides that 35% of opioid litigation settlement funds are to be distributed to cities, counties, and towns for programs for treatment, prevention, and care that are best practices for opioid use disorder. Provides that funds received from the opioid settlement may not be distributed to a city, county, or town that has opted out of the settlement and that the remaining funds shall be distributed to the cities, counties, or towns that have opted into the settlement.

House Enrolled Act 1214 – Public Law 164-2022
Residential Eviction Actions

Requires the plaintiff in a residential eviction action to file a motion to dismiss the action if the case is resolved between the parties at any time before final adjudication unless the plaintiff is seeking damages. Provides that if, at any time after an eviction action is filed, no action has been taken by the plaintiff to further prosecute the case for a period of at least 180 days, the court shall send to the parties written notice: (1) stating the date of the most recent action taken by the plaintiff in the case; and (2) directing the plaintiff to take action to either: (A) further prosecute the case; or (B) dismiss the case; not later than 10 business days after the date of the notice. Provides that if the plaintiff fails to take any action within the prescribed time: (1) the defendant may petition the court to dismiss the case; or (2) the court on its own motion may dismiss the case.

Provides that a residential eviction diversion program may not be offered or operated on a statewide or local basis unless participation in the program is voluntary for all parties. Requires: (1) the Indiana housing and community development authority; and (2) any political subdivision that distributes rental assistance funds made available by the federal government in response to the COVID-19 pandemic; to create a designated landlord application process, in addition to the tenant application process, not later than August 31, 2022.

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House Enrolled Act 1214 – Public Law 164-2022
Residential Eviction Actions (continued)

Requires, upon motion of the tenant, the court in which an eviction action is filed to order the clerk of the court and the operator of any state, regional, or local case management system not to disclose or permit disclosure of any records in the case, subject to certain exceptions, if any of the following occur: (1) The action is dismissed. (2) A judgment in favor of the tenant is entered. (3) A judgment against the tenant is later overturned or vacated on appeal. Provides that if: (1) an eviction action, regardless of when it was filed, results in one of the specified outcomes allowing for the nondisclosure of records in the action; and (2) the court does not issue an order prohibiting the disclosure of any records in the action; the tenant in the action may petition the court in which the eviction action was filed to issue an order prohibiting the disclosure of any records in the action in accordance with the bill's provisions. Provides that upon the filing of such a petition, the court may: (1) issue an order prohibiting the disclosure of any records in the action; or (2) set the matter for a hearing. Provides that the petitioner bears the burden of proof in any hearing set by the court.

Requires the clerk of court or other court administrator to: (1) track all eviction actions with respect to which a nondisclosure order is issued by the court; and (2) furnish the data compiled in the statutorily required statistical data provided to the office of judicial administration (office), as prescribed by the office. Requires the office to include the data provided by the courts in the Indiana Judicial Report.

House Enrolled Act 1246 – Public Law 95-2022
Fire Protection Territories & Local Income Taxation

Provides that a fire protection territory that experiences more than 6% population growth during a 10 year period may increase its maximum property tax levy for 2023 or any year thereafter by an amount based on the population growth that exceeds 6%. Provides, however, that the fire protection territory may not increase the tax levy based on the population growth by a total rate of more than 0.15 per \$100 of the net assessed value of the fire protection territory area within a 10 year period.

Allows a total tax rate levied upon the formation of a fire protection territory established after December 31, 2022, to be implemented over a number of years, not exceeding five, and subject to review and approval by the department of local government finance. Provides that a participating unit's proceeds of property taxes imposed to meet the participating unit's obligations to a fire protection territory are exempt from areas needing redevelopment, redevelopment project areas, urban renewal project areas, economic development areas, or economic development districts established after December 31, 2021.

Provides that, in the case of counties that provide emergency medical services for all local units in the county and pay 100% of the costs to provide those services, the fiscal body of the county may adopt an ordinance to impose a local income tax (LIT) rate for emergency medical services in the county. Provides that the tax rate may not exceed 0.2%.

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House Enrolled Act 1246 – Public Law 95-2022
Fire Protection Territories & Local Income Taxation (continued)

Provides that the LIT revenue shall be distributed directly to the county before the remainder of the expenditure rate revenue is distributed and must be deposited in a dedicated fund to be used only for paying for operating costs incurred by the county for emergency medical services that are provided throughout the county. Provides that the tax rate may not be in effect for more than 25 years.

House Enrolled Act 1286 – Public Law 37-2022
Requests for Proposals for Solid Waste Contracts

Authorizes a town or a city other than Indianapolis to enter into a contract for the collection and disposal of solid waste through a request for proposals process instead of an invitation for bids process. Establishes a request for proposals procedure under which a town or a city other than Indianapolis may enter into a contract for the collection and disposal of solid waste.

Senate Enrolled Act 78 – Public Law 85-2022
1977 Pension & Disability Fund

Provides that after July 1, 2022, if the board of trustees of the Indiana public retirement system (system board) determines that a new police officer or firefighter in the public employees' retirement fund (PERF) should be a member of the 1977 fund, the system board shall require the employer to transfer the member into the 1977 fund and contribute the amount that the system board determines is necessary to fund fully the member's service credit in the 1977 fund for all service earned as a police officer or firefighter in PERF.

Provides that a police officer or firefighter who is an active member of the 1977 fund with an employer that participates in the 1977 fund, separates from that employer, and more than 180 days after the date of the separation becomes employed as a full-time police officer or firefighter with the same or a second employer that participates in the 1977 fund, is a member of the 1977 fund without meeting the age limitations under certain circumstances. (The introduced version of this bill was prepared by the interim study committee on pension management oversight.)

Senate Enrolled Act 83 – Public Law 124-2022
Open Meetings

Adds to IC 5-14-1.5-3(d) that if a governing body adopts reasonable rules to govern the taking of oral public comment at a meeting, the oral comment on a topic must occur before the governing body takes final action on the topic. Makes changes to the Open Meeting statutes by providing if a disaster emergency is in effect for all or part of the area within the governing body's jurisdiction, and the members of a governing body are not required to be physically present at a meeting if meeting in person would present an imminent risk to the health or safety of the members of the public and the governing body who attend the meeting.

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Senate Enrolled Act 134 – Public Law 87-2022
Appropriation of Donated Money

Adds language specifying that a political subdivision that conducts or administers an election may not accept private money donations to prepare, administer, or conduct elections or to employ individuals on a temporary basis for preparing, administering, or conducting elections, including registering voters. Provides that if the donation of money is to the secretary of state, the report shall specify whether the money was or will be distributed to political subdivisions for preparing, administering, or conducting elections, and, if so, the specific types of uses for which the donated money will be used by those political subdivisions.

Requires all local units of government to submit to the state board of accounts (SBA) a report of each individual local unit of government employee employed by the local unit of government whose salary is funded in whole or in part from donated money. Requires the SBA to annually submit to the budget committee a report of the information that specifies and identifies each individual local unit of government employee whose salary is funded in whole or in part from donated money, which must be made available to the public. Defines "local unit of government" for purposes of the reporting requirement. Specifies that the term does not include hospitals.

Senate Enrolled Act 163 – Public Law 56-2022
Town Fiscal Management

Changes the population point that distinguishes a second class city from a third class city from 35,000 to 34,000. Authorizes a town with a population of more than 34,000 to create the office of town controller, appointed by the town legislative body.

Senate Enrolled Act 166 – Public Law 57-2022
Public-Private Agreements

Provides that a governmental body may enter into a public-private agreement with respect to a transportation project. Provides that any public-private agreement with respect to a transportation project may use availability payments to finance all or a portion of the project. Provides that a governmental body may also enter into a development agreement with a private party for the development, construction, and financing of a privately owned and operated transportation or infrastructure project if the development agreement meets certain conditions. Specifies the contents of public-private agreements for transportation facilities or transportation projects and establishes requirements for the operator of the transportation facility or transportation project. Provides for a property tax exemption and a sales tax exemption. Defines terms.

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Senate Enrolled Act 361 – Public Law 135-2022
Economic Development

Makes certain amendments to the Hoosier business investment tax credit, the economic development for a growing economy tax credit, the headquarters relocation tax credit, and the redevelopment tax credit. Adds veteran owned businesses to the list of businesses that would qualify for an enhanced venture capital tax credit.

Limits the total amount of credits that the Indiana economic development corporation (IEDC) may award for a calendar year for all taxpayers for all applicable tax credits to \$300,000,000. Specifies the procedure by which the IEDC may designate an area as an innovation development district (district). Requires the IEDC to enter into an agreement with the executive of a city, town, or county, or, if applicable, executives, with territory located in the district establishing the terms and conditions governing certain districts. Requires the IEDC to establish a local innovation development district fund for each district. Provides that money in a local innovation development district fund is continuously appropriated for the uses of the fund.

Authorizes a county, city, or town to establish a workforce retention and recruitment program and fund (fund) for the purposes of recruiting and retaining individuals who will satisfy the current and future workforce needs of the unit's employers or provide substantial economic impact to the unit, including providing incentives in the form of grants or loans to qualified workers. Authorizes the unit to transfer money into the fund from other sources. Provides that the executive of the unit shall administer the fund in coordination with a workforce fund board of managers appointed by the executive of the unit.

Provides that the IEDC may award a tax credit for media production expenses for certain media productions in Indiana. Provides for the augmentation of the amount appropriated to the IEDC in an amount not to exceed \$300,000,000 for the purposes of business promotion and innovation. Specifies that funds appropriated to the IEDC for the purposes of business promotion and innovation do not revert to the state general fund. Requires the IEDC to identify state laws and regulations that burden existing businesses or inhibit creation of new businesses and provide a report with recommendations to the general assembly and budget committee. Makes conforming changes.

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SAM.GOV VALIDATION

The U.S. General Service Administration (GSA) continues to provide resources to help entities that do business with the federal government (including states that receive grant funds) obtain a unique entity ID, register in SAM.gov, and validate entity information

On April 4, 2022, the federal government officially stopped using the DUNS number to identify entities and began using the unique identifier on SAM.gov. At the same time, the federal government changed its validation service provider. As part of this complex data transition, even entities previously registered in SAM.gov must validate their entity information. Entities may also have to provide supporting documentation during this process

To assist with validation, GSA has updated its FAQs to provide guidance on creating incidents and submitting documentation. These FAQs will provide information needed to update and validate your information. If you serve as your entity's administrator or have registered for a unique identifier, you are encouraged to visit SAM.gov and follow the necessary steps to validate your city's or town's information.

The FAQs can be viewed here - [GSA FAQ](#)

FORFEITED BONDS – CITY AND TOWN COURTS

IC 35-33-8-7 provides that if a defendant was admitted to bail under IC 35-33-8-3.2(a)(2) and has failed to appear before the court as ordered the court shall declare the bond forfeited not earlier than one hundred twenty (120) days or more than 365 days after the defendant's failure to appear and issue a warrant for the defendant's arrest.

In a criminal case, if the court having jurisdiction over the criminal case receives written notice of a pending civil action or unsatisfied judgment against the criminal defendant arising out of the same transaction or occurrence forming the basis of the criminal case, funds deposited with the clerk of the court under IC 35-33-8-3.2(a)(2) may not be declared forfeited by the court, and the court shall order the deposited funds to be held by the clerk. If there is an entry of final judgment in favor of the plaintiff in the civil action, and if the deposit and the bond are subject to forfeiture, the criminal court shall order payment of all or any part of the deposit to the plaintiff in the action, as is necessary to satisfy the judgment. The court shall then order the remainder of the deposit, if any, and the bond forfeited.

Any proceedings concerning the bond, or its forfeiture, judgment, or execution of judgment, shall be held in the court that admitted the defendant to bail.

After a bond has been forfeited, the clerk shall mail notice of forfeiture to the defendant. In addition, unless the court finds that there was justification for the defendant's failure to appear, the court shall immediately enter judgment, without pleadings and without change of judge or change of venue, against the defendant for the amount of the bail bond, and the clerk shall record the judgment.

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FORFEITED BONDS – CITY AND TOWN COURTS (continued)

If a bond is forfeited and the court has entered a judgment, the clerk shall transfer to the state common school fund:

- (1) any amount remaining on deposit with the court (less the fees retained by the clerk); and
- (2) any amount collected in satisfaction of the judgment.

The clerk shall return a deposit, less the administrative fee, made under IC 35-33-8-3.2(a)(2) to the defendant, if the defendant appeared at trial and the other critical stages of the legal proceedings.

The amount transferred to the State Common School Fund shall be sent to the county auditor on a monthly basis as Bond Forfeitures.

PUBLIC NOTICE ADVERTISING

The statute governing the publication of legal notices and annual reports may be found in IC 5-3-1. IC 5-3-1-1 details the method of calculating the compensation of the publisher which may be claimed after the notice or report has been published. The statute also describes the specifications which the publisher is to follow in setting the type of the notice or report.

If the notice is in relation to a public hearing or meeting, IC 5-3-1-2 requires the notice to be published one (1) time, at least ten (10) days before the date of the hearing or meeting.

If the notice is in relation to an election, the notice shall be published one (1) time, at least ten (10) days before the date of the election.

If the notice is in relation to the sale of bonds, notes or warrants, the notice shall be published two (2) times, at least one week apart, with the first publication made at least fifteen (15) days before the date of the sale and the second publication made at least three (3) days before the date of the sale.

If the notice is in relation to the receiving of bids, the notice shall be published two (2) times, at least one week apart, with the second publication made at least seven (7) days before the date bids will be received.

If the event is the establishment of a cumulative or sinking fund, notice of the proposal and of the public hearing that is required to be held shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the date of the hearing.

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PUBLIC NOTICE ADVERTISING (continued)

If the event is the submission of a proposal adopted by a city or town for a cumulative or sinking fund for the approval of the Department of Local Government Finance, the notice of the submission shall be published one (1) time. The city or town shall publish the notice when directed to do so by the Department of Local Government Finance.

If the event is required publication of an ordinance, notice of the passage of the ordinance shall be published one (1) time within thirty (30) days after the passage of the ordinance.

If the event is one about which notice is required to be published after the event, notice shall be published one (1) time within thirty (30) days after the date of the event.

In case any officer charged with the duty of publishing any notice required by law is unable to procure advertisement at the price fixed by law, or the newspaper refuses to publish an advertisement, or the newspaper refuses to post the advertisement on the newspaper's Internet website, it is sufficient for the official to post printed notices in three (3) prominent places in the city or town, in lieu of such advertisement in a newspaper.

IC 5-3-1-0.4 defines "newspaper" for the purposes of advertising as publication of notices.

IC 5-3-1-4(f) allows a city or town, at its discretion, to publish public notices in a qualified publication or additional newspapers to provide supplementary notification to the public.

Questions concerning the publishing of notices should be discussed with the city or town attorney.

POLICE AND FIRE PENSION PLANS – RECORDS

The secretary of the pension fund should keep records for the board which would include the minute record and a statement of each member's account on General Form No. 315, General Ledger Sheet. A separate sheet should be opened for each member and assessments deducted from the payroll each month should be posted as credits to this form. General Form No. 315 should also be used for posting payments of pensions and a separate sheet should be opened for each pensioner. Pensions should be posted as debits on General Form No. 315.

The secretary should prepare a schedule of pensions to be paid from the fund on General Form No. 355, Schedule of Pension and Disability Payments, and each schedule should be signed by the President and Secretary of the fund. Claims other than for pensions should be filed on the prescribed claim form, City Form No. 201 or Town Form No. 39.

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POLICE AND FIRE PENSION PLANS – RECORDS (continued)

All pension fund receipts and disbursements should be posted by the secretary on General Form No. 358, Ledger of Receipts, Disbursements and Balances. The balance at the close of each month as shown on this form should be reconciled with the Clerk-Treasurer or Controller.

The actual payroll deductions will be handled by the Clerk-Treasurer or Controller and the total of such deductions receipted monthly to the Pension Fund on the Clerk-Treasurer's or Controller's records as well as the secretary's record.

LUCRATIVE OFFICES

Official Opinion No. 13 (June 4, 1970) of the Attorney General points out that dual office-holding involves at least six major questions and three particular sections of the Indiana Constitution. The questions are:

1. Is each position a lucrative office within the meaning of the Indiana Constitution? (Article 2, Section 9 of the Indiana Constitution)
2. Is such office-holding in violation of the doctrine of the separation of powers? (Article 3, Section 1 of the Indiana Constitution)
3. Does such office-holding involve a judicial office, and another office of trust and profit under the State? (Article 7, Section 16 of the Constitution of Indiana)
4. Are such offices incompatible with each other?
5. Is there a conflict of interest?
6. Would such office-holding be against public policy?

This article is not intended to pass upon which offices are lucrative nor to discourage allowing one person to perform services for more than one department or office if such is permissible. It is intended to suggest a test through which any particular applicable situation should favorably pass before the same person is employed in more than one capacity or enters upon the holding of more than one office.

If a question arises concerning this matter, the city or town attorney should be consulted.

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LUCRATIVE OFFICES (continued)

Some city and town offices have been determined to be lucrative by the Office of the Attorney General. Official Opinions No. 88-2 and No. 89-4 both concluded that the position of town board member (presently town council member) would be a lucrative office. Furthermore, Official Opinion No. 91-14 held that the position of a city council member was also a lucrative office.

The Office of the Attorney General has published a Dual Office Holding Guide that is available on their website (in.gov/attorneygeneral/). At their website, you can search "dual office" to find the document.

PRIMARY AND ELECTION EXPENSES

ALL CITIES AND ALL TOWNS WITH A POPULATION OF 3,500 AND OVER

The expenses of city or town primaries and elections are paid by the county with each city or town conducting a primary or election being billed for its share of the expenses. Each city and town should include an item under "Other Services and Charges" (Account No. 439.07, Election Expense) in the budget for the election year for the total estimated amount to be paid to the county. The county auditor or clerk of the circuit court can supply information as to the amount to be included for primary and election expenses. IC 3-5-3-8 and IC 3-5-3-9 provide the procedure for the county to allocate primary and election costs to all cities and those towns with populations of 3,500 and over.

Your city or town attorney and the State Election Board should be consulted for guidance on questions related to city or town elections.

TOWNS UNDER 3,500

The expenses of a town primary and election in a town with less 3,500 population are to be paid directly by the town. It is recommended that the total amount of such expenses be budgeted as one item under "Other Services and Charges" (Account No. 439.07, Election Expense) in the General Fund. [IC 3-10-7-16 and IC 3-10-7-17]

A county election board and a town may enter into a written agreement providing that the county election board will conduct a municipal primary or a municipal election, or both, in the town. A town that enters into an agreement shall continue to nominate candidates by convention conducted under IC 3-8-5 or by petition filed under IC 3-8-6 unless the town nominates candidates in a primary election as provided in IC 3-8-5-2. An agreement may not be entered into after September 21 of a year in which a municipal election is to be held in the town. A county election board that enters into such agreement shall conduct the municipal election in the same manner as it conducts a general election in a town that has a population of three thousand five hundred (3,500) or more. (IC 3-10-7-4).

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PRIMARY AND ELECTION EXPENSES (continued)

IC 3-5-3-8 and IC 3-5-3-9 provide the procedure for the county to charge direct expense and a portion of indirect expense to towns with 3,500 or more population. IC 3-8-5 and IC 3-8-6 list procedures to be followed in nominating candidates in towns with less than 3,500 population.

The following are some Indiana Code sections of interest for towns under 3,500 populations:

- IC 3-8-5 - Nomination of Candidates by Convention
- IC 3-8-6 - Nomination by Petition
- IC 3-10-7-7 - Town Election Boards, Establishment, Members
- IC 3-10-7-16 - Employees
- IC 3-10-7-17 - Purchase of Materials, Supplies, Equipment
- IC 3-10-7-20 - Compensation of Members
- IC 3-10-7-21 - Powers and Duties

Your town attorney and the State Election Board should be consulted for guidance on any questions related to town elections.

RECORD OF HOURS WORKED

For officers and employees of cities and towns who are employed by more than one (1) public agency or in more than one (1) position by the same public agency, detailed time records are to be maintained for the hours worked for each public agency or each position at the same public agency. (IC 5-11-9-4)

An employee who works for more than one (1) governmental unit should not be paid by more than one (1) governmental unit for the same period of time worked. Such employee should use his/her accumulated leave time from one (1) 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 leave time accumulated at the city while attending such meeting.

In cities and towns where time cards are not used, this requirement can be met by preparing an endorsement on the payroll claim form showing the general work schedule and listing the specific affected employees who worked hours different from the general work schedule. Each elected office or head of each department would be responsible for preparing such endorsement on the payroll claim for their office or department.

Another alternative is to add a statement on each affected Employee's Service Record, General Form 99A (1985) and/or Employee's Earning's Record, General Form 99B (1993) indicating the specific hours to be worked daily by that employee or official. (Example: 8 a.m. to 4 p.m.)

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RECORD OF HOURS WORKED (continued)

In cities and towns where time cards are used, each elected officer or head of each department should be approving the time cards of each of the employees that they are responsible for.