

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

December 2010

YEAR END DUTIES

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

	<u>Bulletin Date</u>	<u>Page</u>
Fire Protection Contracts	This Issue	4
Encumbering Appropriations	This Issue	2-3
Cancellation of Warrants - Old Outstanding Checks	This Issue	2
Publication of Annual Report in Pamphlet Form - 2nd Class Cities	This Issue	6
Annual Report	This Issue	5
Certification of Names and Addresses to County Treasurer	This Issue	4-5
Report of Names, Addresses, Duties and Compensation of Public Employees	This Issue	4
Annual Operational Report – Local Road and Street Operations	This Issue	3
Dormant Fund Balances - Transfers Authorized	This Issue	3

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CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS

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

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

FEDERAL AND STATE MILEAGE RATES

It is our understanding that effective January 1, 2011, the Federal mileage rate will increase from 50 cents per mile to 51 cents per mile. The State mileage rate is 40 cents per mile.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

Unless there is a change made by Congress, the 2011 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees and employer for 2011 will be 7.65 percent. (6.2% Social Security and 1.45% Medicare)

We further understand that the maximum amount of earnings that will be subject to Social Security contributions will be \$106,800 effective January 1, 2011, unchanged from 2010.

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

ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE

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

Those items under purchase order or contract are to be added for each appropriation account and the total carried to the new 2011 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 2011, with proper explanation, and added to the 2011 appropriation for the same purpose. By properly carrying out this procedure, the 2011 budget will not be expected to stand any expense not anticipated in making the budget.

ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE – (Continued)

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 by the end of January.

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.

DORMANT FUND BALANCES - TRANSFERS AUTHORIZED

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

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

- “(a) This section applies to all funds raised by a general or special tax levy on all the taxable property of a political subdivision.
- (b) Whenever the purposes of a tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statute provides that it be transferred otherwise..... (2) Funds of a municipality, to the general fund or rainy day fund of the municipality...”

ANNUAL OPERATIONAL REPORT - LOCAL ROAD AND STREET OPERATIONS

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

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

The annual operational report shall be prepared and filed on City and Town Form No. 225. A copy of the report will be furnished to all affected city and town offices by the State Board of Accounts in January.

FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES

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

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

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

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

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

All cities and towns must file with the State Examiner, State Board of Accounts, 302 West Washington St., Room E418, Indianapolis, Indiana, 46204, on or before January 31, Form 100-R, a certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. If a computer printout can supply all of the required information, it can be substituted in place of Form 100-R as long as it contains the certificate section on the last page of the form. Only the business address of each officer or employee listed is to be included on the form. An electronic version of the form is available on our website at www.in.gov/sboa.

CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER

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

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

ANNUAL REPORT

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

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

All second class cities and those cities and towns that prepare a Comprehensive Annual Financial Report (CAFR) will complete form CTAR-2. All the other cities and towns will complete CTAR-1.

IC 5-3-1-3 only requires Part 1 to be published. In our opinion, this publication will satisfy state statutes, Local Governmental Data Base input documents, and Bureau of Census annual reporting requirements. If questions arise, please call (317) 232-2521.

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

Instructions were sent to all municipal fiscal officers early in December.

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

IC 36-4-10-5(b)(5) requires the city fiscal officer of a second class city to "submit under oath to the city legislative body a report of the accounts of the city published in pamphlet form and showing revenues, receipts, expenditures, and the sources of revenues." It appears furnishing a copy of the CTAR-2 Report, Parts 1 through 6, would fulfill the requirements of this statute. Please note that this statute does not apply to Towns or Third Class Cities.

MANNER OF INVESTING FUNDS

A city or town has authority to invest its funds in the following manner:

1. By specific fund;
2. By grouping specific funds; or
3. From total monies on deposit.

Investments by Fund

In consideration of the provisions of the law, as amended, and to Official Opinion No. 6 (1986) of the Attorney General, it is the position of the State Board of Accounts that in the following instances investments must be made from specific funds with the interest on such investments to accrue to the benefit of such funds:

1. Where, under the terms of the statute, bequest, endowment, trust or federal, state, or private grant, earnings on investments must accrue to the benefit of the fund from which the investment was purchased.
2. Where bonds are issued for any purpose and the proceeds are invested, the interest from the investments must be credited to the fund from which invested, to the Bond and Interest Redemption Fund, or to any other fund where directed by terms of the bond resolution.

Investments by Group of Funds or From Total Monies on Deposit

After meeting the foregoing requirements, as to investment "by fund," the investment of all other monies on deposit, without identifying the fund or funds invested is permitted.

It should be stressed that, although certain funds must be invested "by fund," this will not preclude investment of any other specific fund, with the interest on such investment to accrue to that fund, if so directed by the governing body.

Summary

To summarize the foregoing, investments should be made in the following manner:

1. By fund, where any statute or the terms of any bequest, federal, state or private grant, endowment or trust make provisions for investments, with the interest to accrue to the benefit of such fund.
2. By fund, if so determined by the governing board.
3. From the total of monies on deposit, after giving consideration to (1) and (2) above.

PROCEDURES FOR PURCHASING INVESTMENTS

Purchase

When an investment is made the fiscal officer shall issue a warrant payable to the financial institution from which the investment is purchased. The warrant must show the fund or funds on which it is drawn, if the investment is from a specific fund or funds, or if from "total monies on deposit." This wording should be entered in lieu of the fund name or names. The warrant should also show the purpose for which it is issued, such as "investment in certificate of deposit" or "investment in United States Governmental Securities." The warrant shall be countersigned by the fiscal officer, delivered to the financial institution and the certificate of deposit, passbook, securities, or safekeeping receipt for such securities obtained by the fiscal officer. The city or town fiscal officer is the official custodian of all such investments.

Renewal of Certificates of Deposit

A certificate of deposit may be renewed for an additional term if authorized by the governing board, without the original certificate of deposit being paid by the depository and a warrant being issued for the purchase of a new certificate of deposit. However, if renewed, the interest due the city or town shall be paid to the fiscal officer at each maturity date, or the records should show transactions which will reflect the true financial condition and the amount invested at all times. The interest shall not be added to the original deposit and reinvested by the depository without being recorded in the records.

Reinvestment in Securities

In the case of United States Government Securities, the amount received from investments must be receipted into the records and a warrant issued for the purchase of new securities. There is no authority for the "rollover" or reinvestment of securities by a depository; the transactions must be handled through the records of the fiscal officer.

PROCEDURE FOR POSTING RECORDS AT THE TIME INVESTMENTS ARE PURCHASED OR SOLD

1. At the time investments are purchased, the fiscal officer should enter the full cost of the securities (purchase price plus accrued interest) as a disbursement from the fund or funds from which the investment is made.

Where an investment is made from "total monies on deposit," the warrant issued will not be posted in the ledger, but a memorandum account should be set up in a separate section of the ledger to which investment transactions will be posted.

2. When an investment is made from a specific fund, a new fund entitled "Investments Fund" should be set up on the records. The net price (purchase price less accrued interest) should be entered as a receipt to this fund.

The Investment Register, General Form 350, should be used for keeping a record of all investments purchased by the political subdivision.

3. Interest received in such investments by fund should be entered as a receipt to the fund from which the investment was purchased. Interest received from an investment of total monies on deposit should be receipted to the general fund or the fund specified by the governing board.

4. When the investments by fund are sold, the full amount of such sale should be entered as a receipt to the fund from which the investment was made. The receipt should show separately the principal (purchase price) received and the interest received from the investment. At this time, the net purchase price (purchase price less accrued interest) should also be entered as a disbursement from the "Investments Fund."

When the investment from total monies on deposit is sold the principal (purchase price) will **not** be posted as a receipt to the ledger but the interest thereon will be posted as a receipt to the general fund or fund designated by governing board. Proper entry shall also be made in the memorandum account, as well as in the Investment Register.

TRUST ITEMS – CITY AND TOWN COURTS

All items that can be legally disbursed should be paid immediately to the person or persons entitled thereto. All fees and funds five or more years old, including old outstanding checks, should be paid over to the Attorney General as required by IC 32-34-1. They should not be allowed to accumulate beyond the five year anniversary date of issue.

City and town courts are required to report unclaimed property to the Attorney General annually **online**. For information on reporting online, contact the Attorney General's Office at upholder@indianaunclaimed.com or 1-800-447-5598.

In order to eliminate old outstanding checks from the records, the court should perform the following:

1. Issue a formal stop payment order to the bank upon which each check is drawn.
2. Enter the amount of each check as a receipt in the cash book. Post the respective amounts to the trust column of the cash book and enter each amount in the name of the payee in the register of trust funds.
3. Since the checks have never cleared the bank, the amount is still on deposit. Therefore, when all such checks are charged to the records and reinstated in the trust register, the original check numbers will be eliminated as outstanding in the next reconciliation with the bank.
4. If, at the time such checks are restored to the records, the original dates indicate the checks have been outstanding for five or more years, they should be paid over to the Attorney General immediately. The original date should be shown in the register of trust. If the checks are not five years old they should be held until the five year period has elapsed.

The entry in the cash book should be:

"Old Outstanding Check No. _____ issued _____ (date) _____ to _____ (Name) _____," and extend the amounts to the total and trust fund columns.

Since outstanding checks of a city or town court are not included within the meaning of IC 5-11-10.5, city and town courts are to follow the preceding steps in handling old outstanding checks.

GROUP INSURANCE

IC 5-10-8-2.6(c) states that a public employer may pay a part of the cost of group health insurance, but shall pay a part of the cost of group life insurance for local employees. Furthermore, IC 5-10-8-3.1 states that a public employer that contracts for a group insurance plan for its employees may withhold from employees' salaries whatever part of the cost of the plan the employees are required to pay.

Based upon the wording in the aforementioned sections of the Indiana Code, it is our audit position that a city or town could require an employee to pay all or part of the cost of group health insurance but the city or town must pay a part of the cost of group life insurance. A city or town could not pay all of the cost of group health insurance.

INDIANA DEPARTMENT OF REVENUE-ELECTRONIC FILING/WITHHOLDING

The Indiana Department of Revenue has asked us to convey the following:

IC 6-3-4-16.5 states "(a) This section applies to: (1) Form W-2 federal income tax withholding statements; and (2) Form WH-3 annual withholding tax reports; filed with the department after December 31, 2010. (b) If an employer or any person or entity acting on behalf of an employer files more than twenty-five (25) Form W-2 federal income tax withholding statements with the department in a calendar year, all Form W-2 federal income tax withholding statements and Form WH-3 annual withholding tax reports filed with the department in that calendar year by the employer or the person or entity acting on behalf of the employer must be filed in an electronic format specified by the department."

Indiana law now requires that all businesses that file more than 25 wage statements per calendar year must now file their WH-3 returns and W-2s, 1099s, and WH-18s electronically with the state. To comply with this law, these businesses will need to be registered to file electronically, and those that file more than 2,000 wage statements per calendar year must be certified to bulk upload those statements.

To better assist businesses in completing this process before the end of the year, the Department of Revenue has established a website to specifically help businesses quickly and easily register and certify to file their WH-3s and W2s in 2011. There are two publications available online to assist you; W-2 and WH-3 Filing Requirements Booklet and the Bulk Upload Guide.

Businesses can visit the website at: www.in.gov/dor/4455.htm

The deadline for businesses to register to file electronically and to be certified for bulk upload of their wage statements is December 31, 2010. WH-3s are due the end of February 2011.

Should you have any questions, contact Carol Dollens at 317 615-2591.

FORM APPROVALS

Please be reminded of the form approval process as discussed in the Accounting and Uniform Compliance Guidelines Manual for Cities and Towns at <http://www.in.gov/sboa/3053.htm>. The use of computerized systems provides for an easier process of electronic submission and approval. Accordingly, please submit all future form approval requests electronically by e-mail for consideration. You should include the request on letterhead which shows the name of the city or town, address, clerk-treasurer's or controller's name submitting, etc. along with the forms requested for approval. The city or town submitting the request will receive a reply by e-mail. Any city or town desiring to receive a stamped hardcopy form approval should forward a self-addressed stamped envelope.

You may also submit your letter and resolution electronically where your city or town purchases an accounting system for which the forms have already been approved for use by another city or town.

Please send all electronic form approval requests to cconrad@sboa.in.gov. Please ensure the e-mail subject line reads exactly **Form Approval 2010** (make sure you only use one space between form and approval and 2010).

BARRETT LAW FUNDS – OFFICIAL BOND

IC 36-9-37-7 provides that the collecting and disbursing officer of Barrett Law funds in a city or town shall give a separate official bond in an amount to be fixed by the city or town council of such city or town pursuant to the provisions of IC 5-4-1-18(c). Said bond shall be filed and recorded in the office of the county recorder, as required by IC 5-4-1-5.1.

Public Law 176, House Enrolled Act 1514, effective July 1, 2009, raised the minimum amount of the official bonds for city controllers, city and town clerk-treasurers, and Barrett Law Fund custodians from \$15,000 to \$30,000.

Such bond amounts are required to be obtained on an annual basis and the amount of annual coverage must equal \$30,000 for each million dollars of receipts of the officer's office during the last complete fiscal year before the purchase of the bond.

The amount of annual coverage may not be less than \$30,000 nor more than \$300,000, unless the fiscal body approves a greater amount of coverage. The amount of annual coverage of the bonds of the city judges and city clerks and other city and town persons required to file an individual bond shall be fixed by the fiscal body at not less than \$15,000. (IC 5-4-1-18)

1925 POLICE PENSION FUND – OFFICIAL BOND REQUIREMENTS

The pension secretary shall, in the manner prescribed by IC 5-4-1, execute a bond conditioned upon the faithful discharge of his duties [IC 36-8-6-3(e)]. IC 5-4-1-18 states that the fiscal body of the unit shall fix the amount of the bond. The minimum amount to be fixed by the fiscal body would be \$15,000.

1937 FIREFIGHTERS' PENSION FUND - OFFICIAL BOND

IC 36-8-7-10(c) requires the fiscal officer to keep a separate account of the 1937 fund and to fully and accurately set forth a statement of all money received and paid out by him. The officer shall, on the first Monday of January and June of each year, make a report to the local board of all money received and distributed by him. The president of the local board shall execute the officer's bond in the sum the board considers adequate, conditioned that the fiscal officer will faithfully discharge the duties of the fiscal officer's office and faithfully account for and pay over to the persons authorized to receive all money that comes in the fiscal officer's hands by virtue of the fiscal officer's office. The bond and sureties must be approved by the local board and filed with the executive of the unit.

The official bond of the clerk-treasurer or controller should already contain coverage for handling such funds.

Each clerk-treasurer or controller that handles such funds needs to verify with his/her insurance agent that sufficient coverage exists to satisfy the requirements of the law.

INDEX TO BULLETINS

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

- 2001 – March, June, September, December
- 2002 – March, June, September, December
- 2003 – March, June, September, December
- 2004 – March, June, September, December
- 2005 – March, June, September, December
- 2006 – March, June, September, December
- 2007 – March, June, September, December
- 2008 – March, June, September, December
- 2009 – March, June, September, December
- 2010 – March, June, September, December

The articles appearing in the year 2000 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 2010.


HAPPY HOLIDAYS

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

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



Bruce Hartman
State Examiner



Michael H. Bozymski
Deputy State Examiner



Paul D. Joyce
Deputy State Examiner

INDEX TO CITIES AND TOWNS BULLETIN
(March 2001 through December 2010 Inclusive)

	<u>Issue</u>	<u>Page</u>
A-133 REQUIREMENTS.....	March 2005	10-12
ABANDONED VEHICLE FUND.....	IC 9-22-1	
ACCESSIBLE PARKING	Sept. 2006	3-4
ACCIDENT REPORTS		
Fee to be set at not less than five dollars (\$5)	June 2006	10
Procedures	Sept. 2003	4-5
.....	Sept. 2000	4
ACCOUNTING MANUAL		
Additional Copies.....	Dec. 2001	8
ACKNOWLEDGMENTS		
Clerk-Treasurer’s Notary Powers	Sept. 2008	3
ADDITIONAL EXCISE TAX JUDGMENTS		
Procedure	Dec. 2006	9-11
ADVANCE OF PROPERTY TAXES		
Authority for	Sept. 2007	1
ADVERTISING, PUBLIC NOTICE		
Additional Appropriations (IC 6-1.1-18-5).....	Dec. 2001	4-5
Annual Report.....	Dec. 2009	5
General Requirements	June 2002	10-11
Notice to Bidders - Detailed Specifications Unnecessary	June 2004	11
Number of Newspapers Required	Sept 2004	5
Ordinances, Penal	Sept. 2002	5
Posting Notices on Newspaper Website	Sept. 2010	6
Public Purchases.....	IC 5-22	
Publishing in Newspapers Owned by Official.....	Sept. 2002	7
Rates	March 2001	4-5
.....	Dec. 2001	10-11
.....	Mar. 2003	10-11
.....	Dec. 2003	7-13
.....	Dec. 2004	10-12
.....	Dec. 2005	5
.....	Dec.2006	4
.....	Dec. 2009	31-35
Rental - Purchase Agreements	Dec. 2007	8
Salaries - Elected City Officials	Sept. 2003	8
AID TO COMMUNITY FACILITIES AND PROGRAMS		
Contract Required	Sept. 2002	2

	<u>Issue</u>	<u>Page</u>
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. 2010	1
ALCOHOLIC BEVERAGE TAXES AND PERMIT FEES		
Distribution to Cities and Towns		
Auditor of State Distribution Account Numbers	Dec. 2006	4-5
Excise Tax	Dec. 2006	4
Gallonage Tax	Dec. 2006	4
AMBULANCE SERVICE		
Emergency Medical Services	March 2008	3-4
ANNUAL REPORT		
Electronic Filing Requirements.....	Dec. 2010	5
Motor Vehicle Highway Operational	Dec. 2010	3
Publication in Pamphlet Form - Second Class Cities	Dec. 2010	5
Publication Requirements.....	Dec. 2010	5
Report to Bondholders.....	Sep. 2005	1
APPROPRIATIONS		
Additional	Dec. 2001	4-5
Budget - Final Action	Dec. 2008	8
Cumulative Funds.....	Sept. 2007	1
Disaster Relief Funds	March 2009	5
Donations.....	June 2006	13-14
Encumbrance of.....	Dec. 2010	2-3
Failure To Pass Ordinance.....	Dec. 2007	9
Federal Funds.....	March 2009	4-5
Insurance Claim Proceeds	Dec. 2003	4
Not To Exceed Budget	Dec. 2008	8
Overdrawn - Prohibited.....	March 2008	1
Parking Meter Funds	IC 36-9-12-5	
Requirements	June 2000	11-13
.....	Dec. 2004	6
State Grants.....	March 2009	4-5
Transfers.....	Dec. 2003	4
Park and Recreation Boards - Transfers.....	March 2008	5
When Not Required	June 2000	12
Reimbursement Grants	March 2009	4-5
APPROVALS, FORM		
Accounting Forms and Systems.....	March 2006	1-4
Computer Forms.....	Dec. 2003	3
.....	March 2006	2-5
.....	Sept. 2010	9-10
.....	Dec. 2010	9
Conditions.....	March 2006	4-5
ARSON INVESTIGATION FINANCIAL ASSISTANCE FUNDS		
Procedures	March 2002	3
ASSET FORFEITURE		
	IC 34-24	

	<u>Issue</u>	<u>Page</u>
ASSETS		
Inventories	Dec. 2004	7
Estimating the Cost of	June 2010	20
ASSIGNMENT OF WAGES		
Procedures	Dec. 2004	5
.....	March 2008	6-7
.....	Sept. 2001	10-11
ATC EXCISE TAX.....	Dec. 2006	4
ATC GALLONAGE TAX.....	Dec. 2006	4
ATTORNEY, CITY		
Powers and Duties, Compensation	Sept. 2006	6
AUDITS		
GAO Independence Standards	March 2003	8
Not-For-Profit Corporations	Dec. 2006	6
Single.....	March 2005	10-12
Requests.....	Sept. 2001	7
BAD CHECKS.....	March 2004	7
.....	June 2010	19
BAIL BONDS - ADMINISTRATIVE FEES.....	IC 35-33-8-3.2	
BANDS AND ORCHESTRAS		
Support of	March 2009	9
BANK RECONCILEMENTS		
Required Monthly.....	Dec. 2008	8
BANK/CREDIT CARD PAYMENTS		
To Cities and Towns.....	Sept. 2003	12-13
To City and Town Courts.....	Dec. 2006	12-13
BARRETT LAW (General Statute, IC 36-9-37)		
Certification of Waivered and Nonwaivered Assessments.....	IC 36-9-37-9	
Custodian of Funds (IC 36-9-37-4).....	March 2008	1
Interest and Penalty on Delinquent Assessments.....	IC 36-9-37-21	
Investments	IC 36-9-37-15	
Official Bonds (IC 36-9-37-7).....	Dec. 2010	10
Old Waivered Balances	IC 36-9-37-42	
Payments to Bond Holders.....	IC 36-9-37-43	
Prepayments.....	IC 36-9-37-44	
Release of Lien on Unpaid Assessments (IC 32-8-7-3).....	March 2008	1

Issue Page

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	
BIDS		
Cancellation of	March 2009	6
Escalator Clause.....	IC 5-22-17-10	
Petroleum Products.....	Sept. 2003	1
Public Construction.....	IC 36-1-12	
.....	Dec. 2006	7-8
Public Purchases	IC 5-22	
BONDED INDEBTEDNESS		
Bank Accounts.....	Sept. 2005	1
Destruction of Bond and Coupons.....	Sept. 2002	5
.....	June 2001	13
General Statutory Requirements in Cities	March 2005	4-5
General Statutory Requirements in Towns	March 2005	4-5
Premium and Accrued Interest.....	Sept. 2004	4
Registered Bonds	Sept. 2005	1
Reports to Bondholders.....	Sept. 2005	1
Surplus Bond Proceeds.....	December 2008	10
BONDS, OFFICIAL (IC 5-4-1)		
Amount	June 2009	22
Barrett Law	Dec. 2010	10
Parks and Recreation - Officers and Employees	IC 36-10-3-16	
.....	Sept. 2006	1
Filing	June 2009	22
Term	Dec. 2009	22
BUDGETS		
Final Action	Dec. 2008	8
BUILDING AUTHORITIES		
	Sept. 2002	5
BUILDING PERMIT FEES		
Proper Handling.....	Sept. 2005	2
BUILDINGS, MUNICIPAL		
Cumulative Fund.....	March 2001	2
BULLETINS		
Index	Dec. 2010	12

	<u>Issue</u>	<u>Page</u>
BUY MONEY		
Pay to Informants, Etc.	Sept. 2004	9-10
CAGIT TAX		
Supplemental Distributions.....	March 2007	4
CAPITAL ASSETS		
Estimating the cost of	June 2010	20
Inventory	Dec. 2004	7
CAPITALIZATION POLICY		
Capitalization Threshold.....	Dec. 2004	7
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. 2004	3
CREDIT TAX		
Procedure.....	June 2007	10-13
Supplemental Distributions.....	March 2007	4
CEMETERIES		
Municipally Operated.....	IC 23-14-65	
CERTIFICATIONS		
To County Treasurer - Names and Addresses.....	Dec. 2010	4
CERTIFIED CHECKS		
Alternatives Available	Dec. 2005	5
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	
Dishonored	Sept. 2010	5
CHILD LABOR LAW RESTRICTIONS		
Regulations.....	Sept. 2009	4-5
Rest Breaks	Sept 2009	5
Penalties	Sept 2009	5
CHILD RESTRAINT SYSTEM PENALTIES		
Procedures	June 2005	11
CHILD SUPPORT WITHHOLDINGS		
Procedures	Dec. 2007	8
CIGARETTE TAX		
Cumulative Capital Improvement Fund.....	March 2005	2-3
Distribution - Auditor of State Account Numbers.....	Dec. 2006	4-5
Distribution - New City or Town Eligible	Sept. 2005	3

	<u>Issue</u>	<u>Page</u>
CITY AND TOWN COURT COST FUND		
Procedures for Claiming from County	Sept. 2010	7-8
CITY-COUNTY BUILDING AUTHORITY		
Provisions of Governing Law	IC 36-9-13	
.....	Sept. 2002	5
CITY MANAGER		
Employment of	Sept. 2007	3-5
CLAIMS		
Allowance of City Claims	June 2003	13-14
Allowance of Water, Gas, and Electric Claims	June 2003	14
Computing Salaries for Partial Months	Dec. 2004	5
Filing and Docketing	March 2010	1-2
Interest on Delinquent Accounts.....	Dec. 2004	8
Interest on Payment for Road Work	June 2003	12
Interest on Public Contracts	June 2003	13
Official's Responsibility for Disbursing.....	Dec. 2007	9
Payment of Invoices or Bills - Requirements.....	March 2010	1-2
Payment Prior to Board Allowance.....	Sept. 2005	3
Rubber Stamp Signatures	Sept. 2002	1
Payments to State and Federal Agencies	March 2010	3
CLERK-TREASURER		
Appointment of Office Personnel.....	Dec. 2007	4
Attorneys	Sept. 2005	4
Conveyances, Mortgages or Instruments of Writing	Sept. 2010	6
Liability.....	Sept. 2007	5
Notary Powers	Sept. 2008	3
Office Space	Sept. 2005	4
Powers and Duties of Clerk-Treasurer		
City - 2nd Class Cities.....	IC 36-4-10-5	
City - 3rd Class Cities.....	IC 36-4-10-4.5	
Town.....	June 2009	16
.....	IC 36-5-6-6	
Utilities.....	March 2006	7
Receipt and Care of Money	Sept. 2004	2
Residence Requirement	March 2003	5
Utility Billing and Collection Employees	Dec. 2007	4
Year End Duties.....	Dec. 2010	1
CLOTHING AND EQUIPMENT ALLOWANCE		
City Police Officers and Firefighters	March 2009	3
Town Marshals	March 2009	4
Volunteer Firefighters	Sept. 2006	2
.....	March 2009	3
COMBAT ZONE PAY		
IRS Regulations.....	Sept. 2004	8
COMMISSIONS		
Vending Machines	Dec. 2006	7

	<u>Issue</u>	<u>Page</u>
COMMON CONSTRUCTION WAGE		
Guide to Establishing.....	Dec. 2009	12-29
COMMON COUNCIL		
Condemnation, Rental, Purchase of Property.....	IC 36-9-6-4	
Legal Assistants.....	Sept. 2002	1
Serving as City Employees.....	Sept. 2005	1
COMMUNITY PROGRAMS – AID TO		
Contract Required	Sept. 2002	2
COMPENSATION		
Absence From Work for Injury.....	March 2008	2
Additional Compensation		
City Attorney.....	Sept. 2006	6
City Officers and Employees-from a Utility or Function	June 2009	20
Advance Payments Prohibited	March 2009	6
Annual Salaries - Proper Payments	March 2003	4
Appointive City Officers and Employees	June 2009	19
Assignment of Wages.....	Dec. 2004	5
.....	March 2008	6-7
.....	Sept. 2001	10-11
Banks - Payment to	March 2007	4
City Attorney.....	Sept. 2006	6
City Officers and Employees	June 2009	19
Combat Zone Pay.....	Sept. 2004	8
Compensatory Time Off	March 2007	5
Computing Salaries for Partial Months	Dec. 2004	5
Deceased Employees.....	June 2000	14-15
Elected City Officials.....	June 2009	19
Federal Minimum Wage and Overtime Provisions.....	March 2010	3
Firefighters and Police Officers	June 2009	20
Ghost Employees	IC 35-44-2-4	
Hours Worked - Record Required	IC 5-11-9-4	
Jury Duty and Subpoenaed Witness	Sept. 2008	1
Overpayments of	March 2008	7
Prevailing Wages – Common Construction Wage	Dec. 2009	12-29
Town Officers and Employees.....	June 2009	21
Park and Recreation - Salary Increases.....	March 2008	5
Waiver of.....	Sept. 2001	10
Record of Hours Worked.....	March 2009	8
COMPUTER SYSTEMS		
Purchases and Form Approvals	Dec. 2003	3
.....	March 2006	2-5
.....	Dec. 2010	9
Hardware and Software.....	March 2004	1
CONFISCATED WEAPONS		
Disposal of.....	Sept. 2003	5-6
CONFLICT OF INTEREST		
Public Officials	March 2003	5-7
Statement Form.....	March 2003	9

	<u>Issue</u>	<u>Page</u>
CONTRACTS		
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. 2006	6
Prevailing Wages – Common Construction Wage	Dec. 2009	12-29
Retainage	Sept. 2003	11-12
Volunteer Fire Companies.....	Dec. 2008	4
CONTRIBUTIONS, DONATIONS, GIFTS		
Procedures	June 2006	13-14
CONTROLLED SUBSTANCE EXCISE TAX		
Use for Criminal Investigations.....	Sept. 2010	5
CONVEYANCES, MORTGAGES OR INSTRUMENTS OF WRITING		
City Clerk or Clerk-Treasurer’s Powers.....	Sept. 2010	6
COOPERATIVE FACILITIES		
Agreements Between Local Governmental Units.....	IC 36-1-7	
COPY FEES.....		
	Dec. 2005	5
	June 2009	15
CORPORATIONS		
Not-For-Profit Audits	Dec. 2006	6
COST SAVING INCENTIVE PROGRAM.....		
	June 2003	14
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)		
Procedures	June 2007	10-13
COURTS, CITY AND TOWN		
Additional Excise Tax Judgments.....	Dec. 2006	9-11
Bank/Credit Card Payments.....	Dec. 2006	12-13
Child Restraint System Penalties	June 2005	11
Clerk’s Record Perpetuation Fund	Sept. 2010	3
DNR Fines	Dec. 2001	8
Document Fees	Sept. 2004	4
Investments	Sept. 2008	1
Late Payment Fee	Sept. 2004	4
Moving Traffic Violations – Enforcement.....	Sept. 2002	2
Old Outstanding Checks.....	Dec. 2001	3
Overweight Vehicles - Judgments.....	Dec. 2008	9
Seatbelt Violations.....	Sept. 2002	1
Pretrial Diversion Program Fees	Sept. 2004	7
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.....	Sept. 2010	1
Tobacco – Sale to Minors.....	June 2003	14
Trust Items.....	Dec. 2010	8

	<u>Issue</u>	<u>Page</u>
CREDIT CARDS		
Payments to City and Town Courts	Dec. 2006	12-13
Procedures for Payment by Taxpayers and Utility Customers.....	Sept. 2003	12-13
Procedures for Purchases	Sept 2009	3
CRIMINAL JUSTICE INSTITUTE GRANTS		
Procedures	March 2002	4
CRIMINAL HISTORY FEES		
Procedures	March 2005	1
CUMULATIVE FUNDS		
Appropriation of	Sept. 2007	1
Cumulative Building Fund.....	March 2001	2
Cumulative Capital Development Fund.....	March 2004	3-5
Cumulative Capital Improvement Fund (Cigarette Tax Supported)		
Auditor of State Distribution Account Number	Dec. 2006	4
Capital Improvement defined	March 2005	2-3
Uses	March 2005	2-3
Cumulative Capital Improvement Fund (Tax Levy Supported)	IC 36-9-16-3	
Cumulative Drainage Fund.....	IC 36-9-27-99	
Fire Stations, Fire Equipment and Police Radio		
Equipment in Cities and Towns (IC 36-8-14).....	Sept. 2006	1
Municipal Buildings.....	March 2001	2
Parks, Cities (IC 36-10-4-36).....	Sept. 2003	1
Sewer System (IC 36-9-26).....	Dec. 2008	6
Transportation Fund	IC 36-9-4-48	
DECEASED PERSONS		
Payment of Funds Due From Governmental Unit	Dec. 2009	7
DEFERRED COMPENSATION PLANS		
Section 457 Requirements	Sept. 2008	2
DEFERRED RETIREMENT OPTION PLAN (DROP)		
Plans Which Can Be Offered.....	Sept 2005	3
Procedures	Sept. 2002	11-12
DELINQUENT TAXES OF PUBLIC OFFICERS AND EMPLOYEES		
Method of Collection.....	Dec. 2010	4
DEMOLITION FUND (See UNSAFE BUILDING FUND)		
DEPOSITORIES		
Approved Listing	March 2001	1
Daily Deposits Required	Sept. 2004	3
Designation of Deposit of Funds in Bank in Which Public Official		
Has an Interest	Sept. 2004	3
Depositing Compensation of Public Employees.....	March 2007	4
Monthly Bank Reconciliation	Dec. 2008	8
Separate Accounts - Revenue Bond Issues.....	Sept. 2005	1
Park and Recreation Department.....	March 2009	7
DEPOSITS FOR CUTTING STREETS AND CURBS		
Proper Handling.....	Dec. 2002	5

	<u>Issue</u>	<u>Page</u>
DEPOSITS, METER		
Unclaimed.....	June 2004	10
DIPHTHERIA, TETANUS, AND RABIES VACCINES		
Payments for.....	Sept. 2008	3
DISASTER RELIEF FUNDS		
Accounting and Budgeting.....	March 2009	5
DISHONORED CHECKS		
Referral to Prosecuting Attorney	Sept. 2010	5
DOCUMENT FEES		
City or Town Court.....	Sept. 2010	4
DONATIONS		
Aid to Community Programs.....	Sept. 2002	2
Procedures	June 2006	13-14
To Foundations.....	Sept. 2010	6-7
DORMANT FUND BALANCES		
Transfers (IC 36-1-8-5 (b)(2))	Dec. 2010	3
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 2007	10-13
Uses.....	Sept. 2005	4
ELECTIONS		
Expenses - All Cities and Towns Over 3,500 Population.....	June 2010	14
Expenses - Towns Under 3,500 (Except for Marion County).....	June 2010	14
Expenses - Towns Under 500 Population	June 2010	14
ELECTRONIC FUNDS TRANSFER		
Procedures - State Distributions.....	June 2005	10
EMERGENCY MEDICAL SERVICES		
Procedures for Establishment and Operation	March 2008	3-4
ENCUMBRANCES		
Of Appropriations.....	Dec. 2010	2-3
ERRORS AND OMISSIONS INSURANCE		
Official Opinion No. 85-27.....	Dec. 2005	5
EXAMINATION OF RECORDS		
Requests.....	Sept. 2001	7
EXCISE, ADDITIONAL JUDGMENTS		
Procedures	Dec. 2006	9-11

	<u>Issue</u>	<u>Page</u>
EXCISE SURTAX AND WHEEL TAX		
Uses.....	March 2004	9
FAIR LABOR STANDARDS ACT		
Compensatory Time Off	March 2007	5
Minimum Wage Provisions	March 2010	3
FEDERAL EXCISE TAXES		
Exemption.....	Sept. 2006	2
Refunds	Sept. 2006	2
FEDERAL FUNDS		
Appropriation	Dec. 2006	13-14
Cognizant Agencies.....	Sept. 2002	8
Single Audit Requirements	March 2005	10-12
Data Collection Form.....	March 2005	11
DUNS Number Requirements	Dec. 2003	4
Reimbursement Grants	Dec. 2006	13-14
FIELD EXAMINERS		
Identification.....	Sept. 2010	8
FIREFIGHTING EQUIPMENT		
Cumulative Fund in Cities and Towns.....	Sept. 2006	1
Rental - Purchase Contracts	Dec. 2007	8
Transfer to Volunteer Fire Company	Sept. 2009	6
FIREFIGHTERS, CITY		
Equipment and Clothing Allowance.....	March 2009	3
Residence Requirements	IC 36-8-4-2	
.....	Sept. 2006	3
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	2
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.....	Dec. 2008	6
Pension Relief Fund - Uses.....	March 2002	8
Official Bond Requirements.....	Dec. 2010	10
FIRE PROTECTION		
Contracts With Volunteer Fire Companies	Dec. 2010	4
FLOOD CONTROL DISTRICT		
Salary of Executive Secretary	IC 36-9-29-9	

	<u>Issue</u>	<u>Page</u>
FORMS		
Approval of.....	Dec. 2003	3
.....	March 2006	1-5
.....	Dec. 2010	9
.....	Sept. 2010	9-10
Utility Forms.....	March 2006	1-4
FOUNDATIONS		
Donations to.....	Sept. 2010	6-7
FUNDS		
Creating New Funds.....	Sept. 2010	2
Dormant Fund Balances - Transfers (IC 36-1-8-5(b)(2)).....	Dec. 2010	3
Transfers		
Temporary.....	March 2005	8
Within Budget.....	Dec. 2003	4
Overdrawn - No authority.....	March 2008	1
GARNISHMENT OF SALARIES AND WAGES		
Maximum (IC 24-4.5-5-105).....	June 2003	12
GARBAGE COLLECTION AND DISPOSAL		
Charges For.....	June 2009	10-12
Contracts for.....	Dec. 2008	7
User Fees, Establishment of.....	June 2008	10-12
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. 2005	5
GROUP HEALTH INSURANCE.....		
	Dec. 2010	8
.....	March 2009	8
GUARANTEED ENERGY SAVINGS CONTRACTS		
Requirements.....	Dec. 2002	4-5
HANDGUN LICENSES		
Lifetime Licenses.....	June 2006	11
Procedures for Applications and Transfers.....	Sept. 2003	5-6
HAZARDOUS MATERIALS RESPONSE FUND.....		
	Sept. 2003	13-14
HEALTH INSURANCE, GROUP.....		
	Dec. 2010	8
.....	March 2009	8
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

	<u>Issue</u>	<u>Page</u>
INDEBTEDNESS		
Creating Interest-Bearing Indebtedness.....	March 2005	3
General Obligation Indebtedness.....	March 2005	3-4
Grant Anticipation Notes.....	March 2005	9
Loans Between Utilities.....	March 2008	2
Tax Anticipation Time Warrant.....	March 2005	5
Temporary Loan Procedure.....	March 2005	8
Short-Term Loans.....	March 2005	4-5
INDUSTRIAL DEVELOPMENT (IC 36-7-13)		
Cities and Towns.....	March 2003	4
Industrial Development Program.....	IC 4-4-8	
INSURANCE		
Errors and Omissions.....	Dec. 2005	5
Group Insurance for Public Employees.....	IC 5-10-8	
.....	Dec. 2010	8
.....	March 2009	8
Self-Insurance.....	IC 36-1-8-6(c)	
Volunteer Firefighters.....	Sept. 2008	2
.....	June 2005	11
Worker's Compensation - Inclusion of Officers.....	March 2006	6
Appropriations of Insurance Claim Proceeds.....	Dec. 2003	4
INTERNET ADDRESSES		
Federal and State Agencies.....	Dec. 2001	1
INVESTMENTS		
Accounting for Interest.....	Dec. 2010	6-7
.....	Dec. 2001	6-7
Accounting for Interest - City and Town Courts.....	Sept. 2008	1
Accounting for Interest - Certificates of Deposit - Renewal.....	Dec. 2010	6-7
Accounting for Purchase of Investments.....	Dec. 2010	6-7
Authority for Purchasing Investments.....	Sept. 2007	6
Certificates of Deposit.....	IC 5-13-9-4	
Certificates of Deposit - Renewal Procedure.....	Dec. 2010	6
City and Town Court Funds.....	Sept. 2008	1
Deposit Accounts - Definition.....	IC 5-13-9-3	
General Law.....	IC 5-13-9	
Interest Earned - Crediting.....	Dec. 2010	6-7
.....	Dec. 2001	6-7
Investment Funds.....	Dec. 2010	7
Investment Cash Management System.....	IC 5-13-11	
Manner of Investing Funds - By Fund.....	Dec. 2010	5
Manner of Investing Funds - By Total Monies on Deposit.....	Dec. 2010	6
Meter Deposit Funds.....	Dec. 2002	6
.....	Dec. 2005	6

	<u>Issue</u>	<u>Page</u>
INVESTMENTS		
Money Market Mutual Funds	June 2009	17
Public Deposit Insurance Fund.....	IC 5-13-9-8.5	
Repurchase and Resale Agreements	IC 5-13-9-3	
Safekeeping Receipts.....	IC 5-13-9-2	
Service Charges	IC 5-13-9-8	
Soliciting Quotations From Outside Depositories.....	IC 5-13-9-5	
Terms of Investments – Two Year Limitation	IC 5-13-9-5.6	
United States Government Securities	IC 5-13-9-2	
Utility Funds	Dec. 2005	6
INVOICES		
Payment of - Requirements.....	March 2010	1-2
JURY DUTY		
Compensation of Employees While Serving on Jury or as a Witness	Sept. 2008	1
LAW ENFORCEMENT FUNDS		
Procedures	June 2005	12
LEASE WITH OPTION TO PURCHASE		
Procedures	Dec. 2007	8
LEVY EXCESS FUND		
Procedures	Dec. 2009	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 2008	5
Procedure	March 2005	3-9
Tax Anticipation Time Warrants	March 2005	5-7
To Depleted Funds	March 2005	8
To Municipal Utility From City or Town.....	Dec. 2001	6
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND		
Procedures	Sept. 2003	3
.....	June 2005	12
Uses.....	Sept 2003	3
Verified Statements	March 2010	5
LOCAL MAJOR MOVES CONSTRUCTION FUND		
Special Distributions	Sept. 2006	7
LOCAL OPTION INCOME TAX (LOIT)		
Public Safety Costs	Sept 2008	5
LOCAL ROAD AND STREET FUND		
Auditor of State Distribution Account Numbers	Dec. 2006	4-5
Transfer of - Towns	Sept. 2006	3
Uses (IC 8-14-2-5).....	Sept. 2001	8
LUCRATIVE AND DUAL OFFICES		
Holding.....	June 2002	12

	<u>Issue</u>	<u>Page</u>
MAJOR MOVES CONSTRUCTION FUND	Sept. 2006	7
MARRIAGES		
Persons Who May Solemnize	Sept. 2009	1
MARSHAL, TOWN		
Clothing and Equipment Allowance.....	March 2009	4
Special Death Benefit Fund.....	Sept. 2008	2
Deputies, Number of.....	June 2009	17
MATCHING GRANTS		
State Requirements.....	Dec. 2006	14
MEMORIAL DAY EXPENSES		
Appropriations to Veterans Organizations.....	June 2008	15-16
METROPOLITAN POLICE FORCE		
Establishment	March 2001	2
MILEAGE REIMBURSEMENT		
City and Town Officers and Employees	March 2009	1-2
State Rate.....	Dec. 2010	2
Federal Rate.....	Dec. 2010	2
MILITARY LEAVE		
Active Duty.....	June 2004	14
National Guard Duty	June 2004	14
MINIMUM WAGE LAWS		
Fair Labor Standards Act.....	March 2010	3
MONEY MARKET MUTUAL FUNDS		
Investment in	June 2009	17
MOTOR VEHICLES		
Inspection	Sept. 2003	4
Penalties Collected for Failure to Timely Register	Dec. 2006	9-11
MOTOR VEHICLE HIGHWAY FUNDS		
Annual Operational Report.....	Dec. 2010	3
Approved Uses (IC 8-14-1-5)	Sept. 2001	7-8
Approved Uses (OAG No. 27, 1965).....	Sept. 2005	2
Auditor of State Distribution Account Number.....	Dec. 2006	4-5
Excise Surtax and Wheel Tax	March 2004	9
Penalties for Misapplication.....	Sept. 2001	7-8
Transfers of - Towns.....	Sept. 2006	3
Use for Law Enforcement Purposes.....	Dec. 2007	8
Use for Sidewalks.....	Sept. 2009	1
Use for Streetlighting	Dec. 2006	1
MOVING TRAFFIC VIOLATIONS		
Enforcement	Sept. 2002	2
MUNICIPAL ORDINANCE		
Violations Bureau	Sept. 2006	5-6

	<u>Issue</u>	<u>Page</u>
MUNICIPAL UTILITIES (See UTILITIES, MUNICIPAL)		
NATIONAL GUARD AND RESERVES		
Leaves of Absence for Governmental Employees	June 2004	14
NEWSPAPERS - PUBLIC NOTICE ADVERTISING GENERAL STATUTE (IC 5-3-1)		
Number of Newspapers Required	Sept. 2004	5
Rate Charges.....		
.....	Dec. 2001	10-11
.....	March 2003	10-11
.....	Dec. 2004	10-12
.....	Dec. 2005	5
.....	Dec. 2006	4
.....	Dec. 2009	31-35
NEW HIRE REPORTING		
Requirements	Dec. 2007	6-7
NOTARY PUBLIC		
Clerks and Clerk-Treasurers	Sept. 2008	3
NOT-FOR-PROFIT CORPORATIONS		
Audits of Financial Assistance.....	Dec. 2006	6
Assistance to Public Health Nursing Programs.....	Dec. 2005	6
OATHS		
Clerk-Treasurer's Notary Powers	Sept. 2008	3
OFFICE INQUIRIES		
Letters.....	Dec. 2008	1
OFFICIAL BONDS - GENERAL STATUTE (IC 5-4-1)		
Amount	June 2009	22
Barrett Law	March 2008	1
Filing	June 2009	22
Police Pension Fund Secretary	Dec 2010	10
Term	Sept. 2004	7
OFFICIALS		
Disbursing Public Funds.....	Dec. 2007	9
Interest in Contracts	March 2003	5-7
Leave Policy	June 2007	9
Signatures on Claims and Warrants.....	Sept. 2002	1
Town Official's Duties	June 2009	16
Year End Duties - Outgoing Officials.....	Dec. 2007	5
OLD OUTSTANDING CHECKS		
Cancellation	Dec. 2010	2
Courts	Dec. 2001	3
OPENING NEW LEDGERS		
Procedures (See Cities and Towns Accounting Manual)		

	<u>Issue</u>	<u>Page</u>
OPINIONS OF ATTORNEY GENERAL		
Cigarette Tax Distributions	Sept. 2005	3
Compensation of City Attorney.....	Sept. 2006	6
Investment of Town Utility Funds	Dec. 2005	6
Motor Vehicle Highway Fund - Buildings.....	Sept. 2005	2
Motor Vehicle Highway Fund - Street Lighting	Dec. 2006	1
OPINIONS OF ATTORNEY GENERAL		
Travel Expense.....	Sept. 2002	3-4
OPTICAL IMAGES OF CHECKS		
Original Record.....	March 2009	9
ORDINANCES		
Enforcement	Sept. 2004	6
Publication of Penal Ordinances	Sept. 2002	5
Ordinance Violations Bureau.....	Sept. 2006	5
Ordinance Violations on Private Property – Removal Costs.....	Sept. 2002	8
OUTSTANDING CHECKS		
Procedure for Handling Old Outstanding Checks	Dec. 2010	2
OVERWEIGHT VEHICLES		
Judgments	Dec. 2008	9
PARKING – ACCESSIBLE SPACES		
Requirements	Sept. 2006	3-5
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. 2007	6
Bonds of Officers and Employees	IC 36-10-3-16	
.....	Sept. 2006	1
Cumulative Sinking and Building Fund.....	Sept. 2003	1
Nonreverting Capital Fund – Procedures to Establish	IC 36-10-3-20	
.....	March 2002	6-7
Salaries and Appropriation Transfers	March 2008	5
Nonreverting Operating Fund.....	March 2002	6-7
.....	IC 36-10-3-22	
Nonreverting Operating Fund – Use of Program Balances.....	Sept. 2002	6
Daily Deposits Required	March 2009	7
PAYROLL		
Deductions - Requirements	Sept. 2001	10-11
Overpayments - Recovery from Employee	March 2008	6-7
Payroll Fund and Payroll Warrant - Use of.....	Sept. 2007	1-2
Record of Hours Worked	June 2003	12

	<u>Issue</u>	<u>Page</u>
PENALTIES		
Utility Billings.....	March 2009	6-7
PENSION PLANS		
Available Plans	March 2002	7
PERF	Sept 2005	3
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. 2010	4
Buy Money.....	Sept. 2004	10-11
Confiscated Weapons	Sept. 2003	5-6
Criminal History Fees	March 2005	1
Handgun License Fees.....	Sept. 2003	5
Local Law Enforcement Continuing Education Fees.....	Sept. 2003	3
.....	June 2005	12
Metropolitan - Establishment in Towns	March 2001	2
Motor Vehicles - Inspection	Sept. 2003	4
POLICE OFFICERS, CITY		
Age Limitation – Examinations Required	Sept. 2010	2
Equipment and Clothing Allowance (IC 36-8-4-4)	March 2009	3
Overtime	IC 36-8-4-8	
.....	March 2007	5
Residence Requirements	IC 36-8-4-2	
.....	Sept. 2006	3
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.....	Dec. 2010	10
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 2006	12
Funeral Benefits.....	Dec. 2008	6
Membership of Board	IC 36-8-6-2	
Pension Relief Fund - Uses.....	March 2002	8
POLICE RESERVES		
	IC 36-8-3-20	

	<u>Issue</u>	<u>Page</u>
POPULATION DECREASES-2ND CLASS CITIES		
Effects of.....	Sept. 2007	6
.....	June 2009	15
.....	IC 36-4-1-1	
.....	IC 36-4-1-1.1	
PRETRIAL DIVERSION PROGRAM FEES		
Procedures	Sept. 2004	7
PREVAILING WAGES		
Department of Labor.....	March 2010	3
PROCUREMENT CARDS		
Criteria for Usage.....	Sept. 2004	5-6
PROMOTION OF BUSINESS		
Reimbursements to City and Town Officials	Dec. 2005	4
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. 2007	1
PUBLIC BUILDINGS		
Towns	IC 36-1-4-6	
PUBLIC DEPOSITORIES (See DEPOSITORIES)		
PUBLIC HEALTH NURSING ASSOCIATIONS		
Assistance to	Dec. 2005	6
PUBLIC IMPROVEMENTS REVOLVING FUND		
Provisions of Law.....	IC 36-9-17	
PUBLIC LAWS - DIGESTS		
2001	June 2001	1-13
2002	June 2002	1-9
2003.....	June 2003	1-12
2004.....	June 2004	1-7
2005.....	June 2005	1-10
2006.....	June 2006	1-11
2007.....	June 2007	1-8
2008.....	June 2008	1-10
2009.....	June 2009	1-15
2010.....	June 2010	1-13
PUBLIC NOTICE ADVERTISING (SEE ADVERTISING, PUBLIC NOTICE)		
PUBLIC RECORDS (See RECORDS)		

	<u>Issue</u>	<u>Page</u>
PUBLIC WORKS AND IMPROVEMENTS (PUBLIC CONSTRUCTION)		
Bid and Bond Forms	IC 36-1-12-4(a)(6)	
Common Construction Wage	Dec. 2009	12-29
General Provisions of Statute (IC 36-1-12)	Dec. 2006	7-8
Interest on Payments for Road Work	June 2003	12
Notice to Bidders - Detailed Specifications Not Required	June 2004	11
Opening of Bids	IC 36-1-12-4(a)(7)	
.....	June 2004	11
Projects \$2 Million and under – Financing	March 2005	10
Retainage on Contracts	IC 36-1-12-14	
.....	June 2008	12-13
PURCHASES		
Articles Made in State Institutions	IC 5-22-11	
.....	IC 5-22-12	
Computer Hardware and Software	March 2004	1
General Provisions of Statute (IC 5-22)	June 2008	14-15
Land and Buildings	IC 36-1-4-5	
.....	IC 36-1-10	
Cancellation or Rejection of Bids.....	March 2009	6
Extension of Contracts	June 2009	18
Rental - Purchase Agreements	Dec 2007	8
.....	IC 36-1-10	
State QPA Contract - Purchase From State Supplier	IC 5-22-10-15	
Utilities - Exemption From Public Purchase Law.....	IC 5-22-1-2	
QUESTIONS AND ANSWERS FROM JUNE TRAINING SCHOOLS		
2004	Sept. 2004	11-13
2005	Sept. 2005	5-8
2006	Sept. 2006	8-10
2007	Sept. 2007	6-10
2008	Sept. 2008	6-7
2009	Sept. 2009	7-11
2010	Sept. 2010	11-14
RAINY DAY FUND		
Procedures to Establish.....	June 2004	4
Excess CAGIT, COIT, CEDIT Distributions.....	Dec. 2003	4
Transfers to.....	June 2006	9
RECORDS		
Destruction of Canceled Bonds and Coupons	June 2001	13
Disposing of Old Public Records (IC 5-15-6)	Dec. 2007	6
Capital Assets Ledger - City and Town Form No. 211 (Rev. 2003)	Dec. 2004	7
Opening New Ledgers (See Cities and Towns Accounting Manual, Pages 11-34 and 11-35)		
Public Records Go With Office	Dec. 2001	1
Requests for Examination	Sept. 2001	7
Retention Schedules	Dec. 2007	6
Right of Taxpayers to Inspect (IC 5-14-3)	Dec. 2002	6
Year End Duties.....	Dec. 2010	1

	<u>Issue</u>	<u>Page</u>
REDEVELOPMENT		
Commission Member Salaries and Per Diems.....	Sept. 2007	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. 2008	7
RENTAL-PURCHASE AGREEMENTS		
Necessary Provisions and Requirements	Dec. 2007	8
REPORTS		
Annual Operational Report - MVH Fund	Dec. 2006	3
Annual Report Financial Report to Board of Accounts	Dec. 2010	5
Publication Requirements	Dec. 2010	5
Report of Names, Addresses, Duties, and Compensation - Form 100R	Dec. 2010	4
Revenue Bonds - Reports to Bondholders.....	Sept. 2005	1
RESIDENCE REQUIREMENTS		
City Police and Fire Personnel	Sept. 2006	3
Clerk-Treasurer.....	March 2003	5
RETENTION SCHEDULES		
Public Records.....	Dec. 2007	6
RIVERBOAT GAMBLING		
Admissions Tax Revenue.....	Sept. 2006	7
Wagering Tax Revenue.....	Sept. 2006	7
Riverboat Fund	Sept. 2007	5
Donations to Foundation	Sept. 2010	6-7
Revenue Sharing to Cities and Towns Without Boats.....	Sept. 2002	6-7
.....	June 2003	14
RUBBER STAMP FOR SIGNATURES		
Use of	Sept. 2002	1
SALARIES (See COMPENSATION)		
SALES TAX		
Audit Positions	Sept. 2006	2
Exemption Certificates.....	Sept. 2006	2
Increase	Dec. 2002	2
SEATBELT VIOLATIONS		
Procedures	Sept. 2002	1
Official Opinion No. 2003-2.....	March 2003	1-2

	<u>Issue</u>	<u>Page</u>
SEWAGE DISPOSAL PLANTS AND SEWERS		
Cumulative Building and Sinking Fund.....	Dec. 2008	6
Delinquent Accounts		
Collection of	IC 36-9-23-33	
Delinquent Fees	IC 36-9-23-31	
.....	IC 36-9-23-33(a)(3)	
Discontinuing Water Service	March 2001	2
Lien - Filing Procedure, Recording, Etc.	Sept. 2003	10-11
Penalties	March 2009	6-7
Service Charge	Sept. 2003	10-11
Unenforceable Sewer Liens.....	Sept. 2010	4
Deposits.....	IC 36-9-23-25;	
.....	IC 36-9-23-28	
.....	June 2004	10
Operation by Utility Service Board (IC 36-9-23-3(2))	March 2001	2
Uniform System of Accounts	March 2007	3
SICK LEAVE		
Elected Officials	June 2007	9
Written Policy Needed	Dec. 2001	3-4
SIDEWALKS		
Construction.....	Dec. 2006	5-6
.....	Sept. 2009	1
SIGNATURE OF OFFICIALS		
On Claims and Warrants	Sept. 2002	1
SINGLE AUDITS		
Single Audit Act Amendments	March 2005	10-12
SOCIAL SECURITY		
Tax Rates.....	Dec. 2001	2
.....	Dec. 2003	1
.....	Dec. 2004	2
.....	Dec. 2005	2
.....	Dec. 2006	2
.....	Dec. 2007	2
.....	Dec. 2008	2
.....	Dec. 2009	2
.....	Dec. 2010	2
SOLEMNIZATION OF MARRIAGES		
Clerk-Treasurers, Mayors, and Clerks	Sept. 2009	1
SOLID WASTE DISPOSAL FACILITIES AND COLLECTION		
Contracts Required.....	IC 36-9-30-5(d)	
Provisions of Law.....	IC 36-9-30	
.....	Dec. 2007	9
SPEED LIMITS – CITY AND TOWN STREETS		
Maximum Lawful Speeds, Alteration of, Fines	Sept. 2002	2-3
SPECIAL FUEL TAX		
Remittance of.....	March 2007	4
Reporting Changes.....	March 2004	5

	<u>Issue</u>	<u>Page</u>
STATE DISTRIBUTIONS		
Numbers, Name, Frequency, Fund Benefiting	Dec. 2006	4-5
Electronic Funds Transfer	June 2005	10
STATE GRANTS		
Separate Fund Required-Matching Grants	Dec. 2006	14
Appropriation	Dec. 2006	13-14
STATE USER FEES		
Procedures For Distribution	Sept. 2010	1
STORMWATER MANAGEMENT SYSTEMS		
Financing of	Sept. 2002	11
STREET CUT DEPOSITS		
Proper Handling.....	Dec. 2002	5
STREET FUND (See MOTOR VEHICLE HIGHWAY FUNDS)		
SURPLUS PROPERTY – TRANSFER OF		
To Volunteer Fire Company	Sept 2009	6
SYSTEMS		
Computer Purchases and Form Approvals	March 2006	1-5
.....	Sept. 2010	9-10
TAX ABATEMENT		
Procedure	IC 6-1.1-12-1	
TAX ADVANCES		
Authority for	Sept. 2007	1
TAXES (See FEDERAL EXCISE TAX, GASOLINE TAX, GROSS INCOME, SALES TAX)		
TAX WRITE OFFS	IC 6-1.1-36-7	
TOBACCO – SALE OF TO MINORS		
Procedure For Handling Fines.....	June 2003	14
TOWN EMPLOYEES		
Removal.....	June 2009	17
TOWN COUNCIL MEMBERS		
Staggered Terms.....	IC 3-2-7-1(b)	
TOWN MANAGER		
Employment of.....	IC 36-5-5	
TOWN OFFICIALS		
Compensation.....	Sept. 2003	10
Duties.....	June 2009	16
Vacancies in Elected Offices	Dec. 2009	16
TRAFFIC VIOLATIONS BUREAU	March 2002	2

	<u>Issue</u>	<u>Page</u>
TRANSFER OF FUNDS		
Dormant Fund Balances (IC 36-1-8-5(b)(2))	Dec. 2010	3
Depleted Funds (IC 36-1-8-4).....	March 2005	8
Temporary Transfers	March 2005	8
Town Funds	Sept. 2006	3
TRAVELING EXPENSES		
Meal Expense Advances	March 2009	1-2
Parking and Toll Fees.....	March 2009	1-2
Reimbursement for Spouse.....	March 2007	1-2
Reimbursement to City and Town Officers and Employees.....	March 2009	1-2
State Called Meetings	March 2009	2
Mileage Rate.....	Dec. 2010	2
.....	Dec. 2004	2
.....	Dec. 2005	2
.....	Dec. 2007	2
.....	Dec. 2008	2
UNEMPLOYMENT COMPENSATION		
Employer's Liability	IC 22-4-11-2(d)	
UNCLAIMED PROPERTY – CHECKS		
Procedures	Sept. 2010	5
UNSAFE BUILDING FUND.....		
	IC 36-7-9-14	
UTILITIES, MUNICIPAL		
Cash Reserve Fund.....	Sept. 2004	3
Claims - Allowance	June 2003	14
Classifications.....	March 2007	3
Clerk-Treasurer's Duties.....	March 2006	7
Deposits.....	IC 32-34-1-1	
.....	June 2004	10
Depository Accounts - Separate Accounts - Revenue Bonds.....	Sept. 2005	1
Expenditures.....	June 2006	12
Forms.....	March 2007	3
Funds - Official Responsible for	Dec. 2007	9
General Questions.....	Sept. 2001	6-7
Hydrant Rental – Recovery of Costs from Customers	Sept. 2002	10
Investments of Meter Deposit Funds.....	Dec. 2001	6-7
.....	Dec. 2002	9
Investment of Utility Funds	Dec. 2005	6
Loans to City or Town.....	March 2008	5
Loans to Other Utilities	March 2008	2
Payments in Lieu of Taxes	March 2001	1
Prescribed Forms	March 2006	1-4
Penalties on Utility Billings.....	March 2009	6-7
Public Purchases Exemption.....	IC 5-22-1-2	
Public Works and Improvements - General Statute	IC 36-1-12	
Reports to Bondholders.....	Sept. 2005	1
Sale of.....	IC 8-1.5-2-3/6	

	<u>Issue</u>	<u>Page</u>
Sewage Utilities (See SEWAGE DISPOSAL PLANTS AND SEWERS)		
Temporary Loans from City or Town	Dec. 2001	6
Unclaimed Meter Deposits	June 2004	10
Underground Facilities.....	Sept. 2010	3
Uniform System of Accounts	March 2007	3
Utility Receipts Tax	Dec. 2002	2
.....	Dec. 2005	6
Utility Regulatory Commission.....	IC 8-1	
VACANCIES IN ELECTED OFFICES		
Towns	Dec. 2009	6
VACATIONS		
Advance Payment Authorized	Dec. 2001	3-4
Written Policy Needed	Dec. 2001	3-4
Elected Officials	June 2007	9
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. 2006	7
VETERANS		
Appropriations to Veterans Organizations for Memorial Day Expenses (IC 10-7-13-1)	June 2008	15-16
Memorials – Appropriations to Establish and Maintain	June 2008	16
VOID WARRANTS (CHECKS)		
Old Outstanding Checks.....	Dec. 2010	2
VOLUNTEER FIREFIGHTERS		
Automobile Allowances	IC 36-8-12-5(a)(2)	
Clothing and Automobile Allowance	March 2009	4
Compensation.....	IC 36-8-12-2	
Contracts	Dec. 2010	4
Insurance	Sept. 2008	2
.....	June 2005	11
.....	IC 36-8-12-6	
.....	IC 36-8-12-7	
.....	IC 36-8-12-8	
Unemployment Compensation	Dec. 2008	7
WARRANTS (CHECKS)		
Old Outstanding Checks.....	IC 5-11-10.5	
.....	Dec. 2010	2
Optical Images.....	March 2009	9
Rubber Stamp Signatures	Sept. 2002	1
Dishonored	Sept. 2010	5

	<u>Issue</u>	<u>Page</u>
W-4 REPORTING REQUIREMENTS		
New Hires	Dec. 2007	6-7
WEED CUTTING ASSESSMENTS		
Cities and Towns	March 2002	8
WEIGHTS AND MEASURES		
Inspector of	Sept. 2008	4-5
WHEEL TAX		
Uses	March 2004	9
WORKER'S COMPENSATION INSURANCE		
Absence From Work for Injury	March 2008	2
City Firefighters and Police Officers (IC 22-3-2-2)	March 2002	3
Inclusion of Officers	March 2006	6
YEAR END DUTIES		
Year End Duties	Dec. 2010	1
Year End Duties - Outgoing Officials	Dec. 2007	5