# INDEX TO CITIES AND TOWNS BULLETIN (March 2011 through December 2020 Inclusive)

	<u>issue</u>	Page
ABANDONED VEHICLE FUND	IC 9-22-1	
ACCIDENT REPORTS		
Fees	Sept. 2020	5
Procedures	Dec. 2016	15
	Sept. 2013	3-4
ACCIDENT RESPONSE SERVICES FEES		
Prohibition of	Sept. 2018	4
ACCOUNTING MANUAL		
Available Online at <u>www.in.gov/sboa</u>		
ACKNOWLEDGMENTS	0 / 0040	
Clerk-Treasurer's Notary Powers	Sept. 2018	3
ADDITIONAL EXCISE TAX JUDGMENTS	Dag 2046	44
Procedure	Dec. 2016	11
ADVANCE OF PROPERTY TAXES	Cant 2017	4
Authority for	Sept. 2017	1
ADVERTISING, PUBLIC NOTICE	D 0044	
Additional Appropriations (IC 6-1.1-18-5)		6-7
Annual Report		8
General Requirements		18-19
Number of Newspapers Required		4
Ordinances, Penal		5
Posting Notices on Newspaper Website		8
Public Purchases Publishing in Newspapers Owned by Official		0
		8 12-19
Rates		12-19 8
Rental - Purchase Agreements	Dec. 2017	0
AID TO COMMUNITY FACILITIES AND PROGRAMS		
Contract Required	Sept. 2012	2
AIRPORTS		
Assistance to Private Airports		_
Joint Airport Authorities	March 2013	3
ALCOHOL AND DRUG SERVICES PROGRAM	D 0044	_
Establishment	Dec 2011	7

CITIES AND TOWNS 2020 BULLETIN INDEX – PAGE 2		
	<u>Issue</u>	<u>Page</u>
ALCOHOLIC BEVERAGE TAXES AND PERMIT FEES		
Distribution to Cities and Towns		
Auditor of State Distribution Account Numbers	Dec. 2016	7
Excise Tax		6
Gallonage Tax	Dec. 2016	6
AMBULANCE SERVICE		
Emergency Medical Services	March 2018	3-4
ANNUAL REPORTS		_
Annual Financial Report		8
Local Road and Street Operations		3
Publication in Pamphlet Form - Second Class Cities		9
Timely Filing	Dec. 2020	9
ADDDODDUTIONS		
APPROPRIATIONS	D 0044	
Additional		6-7
Cumulative Funds	•	1
Donations		13
Encumbrance of		6-7
		15-16
Failure to Pass Ordinance	Dec. 2017	9
Federal and State Funds	June 2020	13-14
Federal and State Grants	June 2020	16
Final Action	Dec. 2019	11
Insurance Claim Proceeds	June 2020	16
Not To Exceed Budget Limitations	March 2018	2
Overdrawn Funds		2
Parking Meter Funds		
Requirements		8
		15
Transfers		4
		16
Park and Recreation Boards - Transfers		5
When Not Required		15
Whom Not Noquillou		10
APPROVALS, FORM		
See Cities & Towns Manual	Chanter 1	1
See Onies & Towns Manual	Griapter i	
ASSET FORFEITURE	IC 34 24	
ASSETT ON EITONE	10 34-24	
ASSETS		
Inventories	March 2014	3
Estimating the Cost of		27-28
Capital Asset Ledger Form 369		1
Capital Asset Ledger Form 309	Зері. 2019	'
A COLONIMENT OF IMA OF O		
ASSIGNMENT OF WAGES	D 0044	-
Procedures		7
	Sept. 2011	10-11
ATO EVOIDE TAY	D 0040	0
ATC EXCISE TAX	Dec. 2016	6
ATC CALLONACE TAY	Dac 2040	•
ATC GALLONAGE TAX	Dec. 2016	6
ATTODNEY CITY		
ATTORNEY, CITY	0	•
Powers and Duties, Compensation		6
Additional Compensation	Iviarch 2016	9

	<u>Issue</u>	<u>Page</u>
AUDITS GAO Independence Standards Not-For-Profit Corporations Preparation Recording Costs Required in Certain Circumstances Single	Sept. 2016 Dec. 2019 Dec. 2020 Dec. 2016	6 8 5 2-3 16 11-13
BAD CHECKS	June 2020	16-17
BAIL BONDS - ADMINISTRATIVE FEES	IC 35-33-8-3.2	
BANDS AND ORCHESTRAS Appropriations	Dec. 2018	7
BANK DEPOSITS Remote Capture	Part 1 June 2016	6
BANK RECONCILEMENTS Required Monthly	Dec. 2020	10
BANK/CREDIT CARD PAYMENTS To City and Town Courts	Dec. 2016	14
BARRETT LAW (General Statute, IC 36-9-36 and IC 36-9-37) Certification of Waivered and Nonwaivered Assessments Custodian of Funds (IC 36-9-37-4) Interest and Penalty on Delinquent Assessments Investments Official Bonds (IC 36-9-37-7) Old Waivered Balances Payments to Bond Holders Prepayments	March 2018 IC 36-9-37-21 IC 36-9-37-15 Dec. 2011 IC 36-9-37-42 IC 36-9-37-43	2 10
NOTE: For specific statutory references for specific situations regarding <i>Towns Manual</i> , Chapter 7, pages 7-30 to 7-32.	Barrett Law, see the Cit	ties &
BIDS Cancellation of Doing Business With Iran, Disqualification for Escalator Clause Petroleum Products Public Works	Sept. 2012 IC 5-22-17-10 Sept. 2013 IC 36-1-12	6 17 1
Public Purchases	IC 5-22	
BONDED INDEBTEDNESS  Bond Issues - Accounting Requirements  General Statutory Requirements in Cities  General Statutory Requirements in Towns  Premium and Accrued Interest  Surplus Bond Proceeds	March 2015 March 2015 Sept. 2014	2 3 3 6 10

	<u>Issue</u>	<u>Page</u>
BONDS, OFFICIAL (IC 5-4-1) Amount	June 2018	24
Filing Parks and Recreation - Officers and Employees	June 2018 IC 36-10-3-16	24
Registered	Sept. 2015	2 5-6 10
BUDGETS		
Final Action  BUILDING AUTHORITIES		11 6
BUILDING PERMIT FEES	·	
Proper Handling	Sept. 2015	5
BUILDINGS, MUNICIPAL Cumulative Fund	March 2011	3
BUY MONEY Pay to Informants, Etc.	Part 1 June 2016	6
CAPITAL ASSETS Estimating the Cost of		27-28
InventoriesLedger Form 369	March 2014	17-18 3 1-2, 7
Cemeteries		2-3
CAPITALIZATION POLICY Capitalization Threshold	March 2014	3
CASH CHANGE FUND Procedure to Establish Changing Account Set by Council		7 7
CASH RESERVE FUND General StatuteProcedure		3
CEMETERIES  Municipally Operated	·	J
CERTIFICATIONS		
To County Treasurer - Names and AddressesReport of Names, Addresses, Duties, & Compensation (Form 100-R		5 7
CERTIFIED CHECKS Alternatives Available	Dec. 2015	6
CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES Procedure	Dec. 2020	7
CERTIFIED TECHNOLOGY PARKS Procedures to Establish	Dec. 2012	5

	<u>lssue</u>	<u>Page</u>
CHECKS (WARRANTS) (See WARRANTS) Forgery Deception	IC 35-43-5-3	
Returned	June 2020	6-7
CHILD LABOR LAW RESTRICTIONS Work Hours	Sept. 2019	4
CHILD RESTRAINT SYSTEM PENALTIES Procedures	Part 2 June 2015	1
CHILD SUPPORT WITHHOLDINGS Procedures	Dec. 2017	9
CIGARETTE TAX Cumulative Capital Improvement Fund Distribution - Auditor of State Account Numbers		2-3 6
CISCO WEBEX MEETINGS  Communication and Trainings		22
CITY AND TOWN COURT COST FUND Procedures for Claiming from County		8-9
CITY-COUNTY BUILDING AUTHORITY Provisions of Governing Law		6
CITY CONTROLLER Appointment of Deputy	·	6
CITY MANAGER Employment of	Sept. 2017	4-6
CITY STATUS Change in	June 2019	24
CLAIMS Allowance of City Claims	June 2013	17 18 7
Filing and Docketing  Interest on Delinquent Accounts	March 2016 March 2020	5-6 3-5 10
Interest on Payment for Road Work	June 2013 June 2013 Dec. 2017	16 17 9
Payment Prior to Board AllowanceRubber Stamp SignaturesPayments to State and Federal Agencies	Sept. 2012 March 2016	7 1 7 5
	IVIAI UI ZUZU	Ü

	<u>Issue</u>	<u>Page</u>
CLERK-TREASURER		
Appointment of Office Personnel	Dec 2017	5
Attorneys		8
Conveyances, Mortgages or Instruments of Writing		7
Liability		6
Notary Powers		3
Powers and Duties of Clerk-Treasurer		· ·
City - 2nd Class Cities	IC 36-4-10-5	
City - 3rd Class Cities		
Town		25
Utilities		10
Receipt and Care of Money		2
Residence Requirement		4
Utility Billing and Collection Employees		6
Year End Duties		3-8
CLOTHING AND EQUIPMENT ALLOWANCE		
City Police Officers and Firefighters	March 2019	3
Town Marshals		4
Volunteer Firefighters		3
<b>Q</b>		
COMBAT ZONE PAY		
IRS Regulations	Sept. 2014	8
COMMISSIONS		
Vending Machines	Dec. 2016	9
COMMON COUNCIL		
Condemnation, Rental, Purchase of Property		
Legal Assistants	Sept. 2012	1
COMMUNICATIONIC		
COMMUNICATIONS	luna 2010	00
Audit Forms		23
Glossary of Accounting and Auditing Terms Phishing Emails		23 22
Phishing Emails	Julie 2019	22
COMMUNITY PROGRAMS – AID TO		
Contract Required	Sent 2012	2
Contract Nequilleu		
COMPENSATION		
Additional Compensation		
City Attorney	Sept 2016	6
Advance Payments Prohibited		6
Annual Salaries - Proper Payments		3
Appointive City Officers and Employees		28
Assignment of Wages		7
Banks - Payment to		3
City Attorney		6
Combat Zone Pay		8
Computing Salaries for Partial Months	Dec. 2014	7
Firefighters and Police Officers		11
Ghost Employees		
Hours Worked - Record Required		
·		

	<u>lssue</u>	<u>Page</u>
COMPENSATION (continued)		
Jury Duty and Subpoenaed Witness	Sept. 2018	2
Minimum Wage		5
Overpayments of		8
Officers and Employees		10-13
Park and Recreation - Salary Increases		5
Waiver of		10
Record of Hours Worked		23
Necold of Flours Worked	June 2012	23
COMPUTER SYSTEMS		
Hardware and Software	March 2014	1
CONFISCATED WEAPONS		
Disposal of	Sent 2013	5-6
Disposal of	Оерг. 2010	3-0
CONFLICT OF INTEREST		
Public Officials	March 2013	4-6
Statement Form	March 2013	8-9
CONTRACTING WITH A UNIT		
Policy and definitions		
	March 2016	2-3
CONTRACTS		
Escalator Clause	IC 5 22 17 10	
Fire Protection with Volunteer Fire Companies		7-8
Gateway Upload		1
Interest In by Public Officials		4-6
Not-For-Profit Corporations		8
Retainage		23
Solid Waste Collection or Disposal		10
Unit Annual Certification		6
Volunteer Fire Companies	Dec. 2018	4
CONTRIBUTIONS, DONATIONS, GIFTS		
Procedures	Part 1 June 2016	3
CONTROLLER - CITY		
Appointment of Deputy	Dec. 2017	6
,		
CONTRIBUTIONS, DONATIONS, GIFTS		
Procedures	Part 1 June 2016	3
CONTROLLER - CITY		
Appointment of Deputy	Dec. 2017	6
CONTRIBUTIONS DONATIONS SIFTS		
CONTRIBUTIONS, DONATIONS, GIFTS	Deut 1 June 2016	2
Procedures	Part i June 2016	3
CONVEYANCES, MORTGAGES OR INSTRUMENTS OF WRITING		
City Clerk or Clerk-Treasurer's Powers	Sent 2020	7
Only Choir of Cloth-Hodduloi 31 Owers	Ουρι. 2020	'
COOPERATIVE FACILITIES		
Agreements between Local Governmental Units	IC 36-1-7	
, 1913 of the Detwoor Local Governmental Office		

OTTLO AND TOWNS 2020 BOLLETIN INDEX - FAGE 0	<u>lssue</u>	<u>Page</u>
COPY FEES	June 2019	24
CORPORATIONS	0 1 0010	
Not-For-Profit Audits	Sept. 2016	8
COST SAVING INCENTIVE PROGRAM	June 2013	18
COUNTY SLOT MACHINE WAGERING FEE FUND	March 2014	6
Horse Racetracks (Madison & Shelby Counties)		5
()		
COUNTY TREASURER		
Certification of Names and Addresses	Dec. 2019	6
COURT FEE		
COOKT FEE Changes	Part 2 June 2015	7
Changes	art 2 dans 2010	•
COURTS, CITY AND TOWN		
Additional Excise Tax Judgments		11
Bank/Credit Card Payments		14
Child Restraint System Penalties		1
Clerk's Record Perpetuation Fund		6
DUD E		4
DNR Fines		10
Document Fees	•	6
lance after out a	•	5
Investments	•	1
Late Payment Fee  Moving Traffic Violations – Enforcement	Sept. 2014	6 2
Old Outstanding Checks		2 17
Overweight Vehicles - Judgments		9
Seatbelt Violations		1
Pretrial Diversion Program Fees	•	7
Probation User Fees		13
Procedures for Claiming from County		8-9
Seatbelt Violations		1
Special Judges and Judges Pro Tempore		2
Speed Limits – City and Town Streets		2-5
State User Fees	Sept. 2020	3
Tobacco – Sale to Minors	June 2013	18
Unauthorized Court Fees	Sept. 2012	15-16
CREDIT CARDS	5 0040	
Payments to City and Town Courts		14
Policy Required		3
Potential Fraud		7
Procedures for Payment by Taxpayers and Utility Customers  Procedures for Purchases		10
Procedures for Purchases	Dec. 2014	6
CRIMINAL JUSTICE INSTITUTE GRANTS		
Procedures	March 2015	3
	<del>-</del>	
CRIMINAL HISTORY FEES		
Procedures	March 2015	1
CUMULATIVE CAPITAL DEVELOPMENT FUNDS		4.4
Rates	June 2014	11

	<u>lssue</u>	<u>Page</u>
CUMULATIVE FUNDS		
Appropriation of	Sent 2017	1
Cumulative Building Fund		3-4
Cumulative Capital Development Fund	March 2011	4-6
Cumulative Capital Improvement Fund (Cigarette Tax Supported)		. •
Auditor of State Distribution Account Number	Dec. 2016	7
Uses		2-3
Cumulative Capital Improvement Fund (Tax Levy Supported)		
Cumulative Drainage Fund		
Fire Stations, Fire Equipment, and Police Radio		
Equipment in Cities and Towns (IC 36-8-14)	Sept. 2016	2
Parks, Cities (IC 36-10-4-36)		1
Transportation Fund		
·		
DEATH BENEFITS		
Police and Fire	Dec. 2018	8
DEFERRED COMPENSATION PLANS		
Public Employees Retirement Fund	Sept. 2015	6
Section 457 Requirements	Sept. 2018	2
DEFERRED RETIREMENT OPTION PLAN (DROP)		
Procedures	Sept. 2012	13-14
DELINQUENT TAXES OF PUBLIC OFFICERS AND EMPLOYEES		
Method of Collection - Certification of Names & Addresses		4
Sewer Service Charge	March 2016	7
DEMOLITION FUND (See UNSAFE BUILDING FUND)		
DEPOSITORIES		
Approved	June 2019	24
Daily Deposits Required		3
Designation of Deposit of Funds in Bank in Which Public Official	,	
Depositing Compensation of Public Employees	March 2017	3
Monthly Bank Reconciliation		8
Park and Recreation Department		7
•		
DEPOSITS FOR CUTTING STREETS AND CURBS		
Proper Handling	Dec. 2012	9
·		
DEPOSITS, METER		
Unclaimed	June 2014	10
DIPHTHERIA, TETANUS, AND RABIES VACCINES		
Payments for	Sept. 2018	3
DISASTER RELIEF FUNDS		
Accounting and Budgeting	Part 2 June 2015	2
DISHONORED CHECKS		
Referral to Prosecuting Attorney	Sept. 2020	7
DOCUMENT FEES		
City or Town Court	Sept. 2020	5

	<u>lssue</u>	<u>Page</u>
DONATIONS Aid to Community Programs	Cont 2012	2
Aid to Community ProgramsProcedures		2
To Foundations		6
	Sept. 2020	8
DORMANT FUND BALANCES		
Transfers (IC 36-1-8-5 (b)(2))		3
Transfers	Dec. 2019	7
DUAL OFFICE HOLDING		
OAG Official Opinion No. 13, 1970	June 2012	20-21
DUNS NUMBER REQUIREMENT	Dec. 2014	6
ECONOMIC DEVELOPMENT COMMISSION		
Financing	IC 36-7-12	
ELECTIONS		
Expenses - All Cities and Towns Over 3,500 Population		10
Expenses - Towns Under 3,500 (Except for Marion County)	March 2019	10
EMAIL SCAMS		
Fraudulent	Part 1 June 2016	1
EMERGENCY MEDICAL SERVICES		
Procedures for Establishment and Operation	March 2018	3-4
ENCUMBRANCES		
Of Appropriations	Dec. 2019	6
ENGAGEMENT COST		
Statement of	June 2018	18
ENGAGEMENT UPLOADS		
User Guide for Monthly and Annual	Sept. 2018	6-9
Required		2
EXCISE, ADDITIONAL JUDGMENTS		
Procedures	Dec. 2016	11-13
EXCISE SURTAX AND WHEEL TAX		
Heavy Equipment Rental	Dec. 2019	11-12
Uses		5
EXCISE TAX		
Controlled Substance	Sept. 2020	6-7
	·	
EXPENDITURES PROHIBITED  Political and Personal	Sent 2018	5
	ООРТ. 2010	Ü
FACSIMILE TRANSMISSION Fees	Sant 2015	9
rees	Sept. 2015	9
FAIR LABOR STANDARDS ACT		_
Minimum Wage Provisions  Overtime Rules		5 1
Overunie mules	Fait i Juile 2010	1

	<u>Issue</u>	<u>Page</u>
FEDERAL ASSISTANCE Data Collection	March 2018	4
FEDERAL EXCISE TAXES ExemptionRefunds		3
FEDERAL FUNDS Cognizant Agencies DUNS Number Requirements		8 6
FEDERAL GRANTS AppropriationsAudit Costs		16 13
FIELD EXAMINERS Identification	Sept. 2020	10
FINANCIAL ASSISTANCE Non-governmental Entities	Sept. 2016	8
FIREFIGHTING EQUIPMENT Cumulative Fund in Cities and Towns Rental - Purchase Contracts Transfer to Volunteer Fire Company	Dec. 2017	2 3 5
FIREFIGHTERS, CITY Equipment and Clothing AllowanceResidence Requirements		3
Worker's Compensation Insurance	Sept. 2016 IC 22-3-2-2	4
Worker's Occupational Disease Insurance (IC 22-3-7-2) FIREFIGHTERS, VOLUNTEER (See VOLUNTEER FIREFIGHTERS)		1
FIREFIGHTERS PENSION FUND		
Benefits - 1937 Firefighter's Pension Fund	IC 36-8-8 Dec. 2018 June 2011	8 7 20
FIRE PROTECTION Contracts With Volunteer Fire Companies	Dec. 2015	3
FLOOD CONTROL DISTRICT Salary of Executive Secretary	IC 36-9-29-9	
FLSA Overtime Rules	Part 1 June 2016	1
FORMS Approval of Exact Replicas		7-8 8

CITIES AND TOWNS 2020 BULLETIN INDEX - PAGE 12	<u>Issue</u>	<u>Page</u>
FOUNDATIONS Donations to	Part 2 June 2015	6
FRAUD ALERT		
Direct Deposit		3
FUNDS		
Creating New Funds		3-4
Dormant Fund Balances - Transfers (IC 36-1-8-5(b)(2)) Transfers	Dec. 2015	3
Authorized	Dec. 2018	4
Temporary		8
Towns		4
Within Budget		5
Overdrawn - No authority		2
GARNISHMENT OF SALARIES AND WAGES		
Maximum (IC 24-4.5-5-105)	June 2013	16
GARBAGE COLLECTION AND DISPOSAL		
Charges for	June 2018	21
GATEWAY ANNUAL FINANCIAL REPORT	June 2019	22
Changes		
GASB Pension Reporting	March 2014	9
Impact Employers in 2015		11
GASOLINE TAX FUND (See MOTOR VEHICLE HIGHWAY FUNDS)		
GENERAL IMPROVEMENT FUND		
Provisions of IC 36-9-17	Dec. 2015	6
GRANT ANTICIPATION NOTES		
Procedures	March 2015	9
GROUP HEALTH INSURANCE	March 2019	8
OHADANITED ENEDOVIOAVINOS CONTRACTO		
GUARANTEED ENERGY SAVINGS CONTRACTS Requirements	Dec. 2012	7-8
. HANDOLIN LIGENOED		
HANDGUN LICENSES Procedures for Applications and Transfers	Sept. 2013	4
HAZARDOUS MATERIALS EMERGENCY FEES	Sept. 2013	11
HEALTH INSURANCE, GROUP	March 2019	8
HEALTH SAVINGS ACCOUNT		
Payments	Sept. 2019	1
HERITAGE BARNS		
Public Safety Fees	Sept. 2014	14
HOME RULE		
Compliance	Sept. 2011	2-4
•	•	

	<u>Issue</u>	<u>Page</u>
HOUSING AUTHORITY		
Pension Plan	JC 36-7-18-10(d)	
HYDRANT RENTAL		
Recovery of Costs from Customers	Sept. 2012	11
INCOME TAX	0 1 0010	
Local	Sept. 2016	1
INDEBTEDNESS		
Anticipation of Future Revenues - Cities	March 2015	4
Anticipation of Future Revenues - Towns	March 2015	5
Funding and Refunding		8
General Obligation Indebtedness		3-4
Loans Between Utilities	March 2018	5
Time Warrants	March 2015	5
INDUSTRIAL DEVELOPMENT (IC 36-7-13)	Manala 0040	0
Cities and Towns		3
Industrial Development Program	10 5-28-9	
INSURANCE		
Fraud Schemes	Dec. 2018	9
Group Insurance for Public Employees		
		8
Self-Insurance	IC 36-1-8-6(c)	
Volunteer Firefighters		1
		3
Worker's Compensation - Inclusion of Officers		9
Appropriations of Insurance Claim Proceeds	Dec. 2014	7
INTERNAL CONTROL		
Considerations	Dec. 2019	8
Training Materials		8
Timeline		3-5
INTERNET ADDRESSES		
State Board of Accounts	Dec. 2018	1
INIV/COTMENTO		
INVESTMENTS Accounting for Interest	Doc. 2011	8-9
Accounting for Interest - City and Town Courts		1
Accounting for Interest - Certificates of Deposit - Renewal		Chapter 1
Accounting for Purchase of Investments		Chapter 1
Authority for Purchasing Investments		7
Certificates of Deposit		
Certificates of Deposit - Renewal Procedure	Manual	Chapter 1
City and Town Court Funds		1
Deposit Accounts - Definition		
General Law		
Investment Cash Management System		Ohart 4
Manner of Investing Funds - By Fund		Chapter 1
Manner of Investing Funds - By Total Monies on Deposit	ıvıaHual	Chapter 1

CITIES AND TOWNS 2020 BULLETIN INDEX – PAGE 14		
	Issue	Page
INVESTMENTS (continued)		
Money Market Mutual Funds	June 2019	15-26
Worldy Warket Wataar Farias		18
		10
Public Deposit Insurance Fund		
Repurchase and Resale Agreements		
Safekeeping Receipts		
Securities	June 2018	19
Service Charges	IC 5-13-9-8	
Soliciting Quotations From Outside Depositories	IC 5-13-9-5	
Terms of Investments – Two Year Limitation		
United States Government Securities		
		7
Utility Funds	Dec. 2015	'
HIDV BUTY		
JURY DUTY	_	
Compensation of Employees While Serving on Jury or as a Witness	Sept. 2018	2
LAW ENFORCEMENT		
Continuing Education Program Fees	Part 2 June 2015	4
Continuing Education Fogian Foci		6
		7
Verified Statements	IVIaICI1 2020	/
LEASE WITH OPTION TO PURCHASE		
Procedures	Dec. 2017	8
LEVY EXCESS FUND		
Procedures	Dec 2019	11
		14
	04110 20 14	17
LIENS ON NUISANCE PROPERTIES	Cant 2012	10
LIENS ON NUISANGE PROPERTIES	Sept. 2013	12
LOANS, TEMPORARY		
Authority for	IC 36-4-6-20	
	IC 36-5-2-12	
From Municipally Owned Utilities	March 2015	9
From Municipal Utility to City or Town		5
Receiving Bids for Loans		6
Tax Anticipation Time Warrants		7
To Municipal Utility From City or Town	Dec. 2011	8
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND		
Handling Program Fees	March 2020	6
Procedures		2
		3
		2
Uses		2 3 2 7
Verified Statements	Marcn 2020	1
LOCAL MAJOR MOVES CONSTRUCTION FUND		
Special Distributions	Sept. 2016	7
·		
LOCAL ROAD AND STREET FUND		
Annual Operational Report	Dec 2010	4-5
Auditor of State Distribution Account Numbers		7
Required		2
Uses (IC 8-14-2-5)	Sept. 2011	7
LUCRATIVE AND DUAL OFFICES		
Holding	June 2012	20-21
3	·	

CITIES AND TOWNS 2020 BULLETIN INDEX - PAGE 15	<u>lssue</u>	<u>Page</u>
MAJOR MOVES CONSTRUCTION FUND	Sept. 2016	7
MARSHAL, TOWN		
Clothing and Equipment Allowance		4
Deputies, Number of	June 2019	26
MATCHING GRANTS		
Local Road and Bridge		7
State Requirements	Part 2 June 2015	5
MATERIALITY THRESHOLD		
Reporting	Dec. 2015	9
MEMORANDUMS ISSUED		
Court Costs/Fee Changes		33-35
Frequently Asked Questions Regarding State Directive 2018-2		17-18
Gateway Application		36-37
Implementation of MVH Forms		9
Local Road & Bridge Matching Grant Fund		18-21
Motor Vehicle Highway Account		13-16
Use of MVH Fund		22-23
Upcoming State Called Meeting		11-12
MEMORIAL DAY EXPENSES		
Appropriations to Veterans Organizations	June 2018	28
METROPOLITAN POLICE FORCE		
Establishment	March 2011	2
MILEAGE REIMBURSEMENT		
City and Town Officers and Employees	March 2019	1-2
State Rate		2
Federal Rate		2
Rates	Dec. 2020	10
MILITARY LEAVE		
Active Duty	June 2014	14
National Guard Duty		14
·		
MINIMUM WAGE LAWS	March 2020	_
Fair Labor Standards Act	Iviarch 2020	5
MONEY MARKET MUTUAL FUNDS		
Investment in	June 2019	25-26
MOTOR VEHICLES		
Inspection		3
Law Enforcement Purposes Repealed		10
Penalties Collected for Failure to Timely Register	Dec. 2016	16
MOTOR VEHICLE HIGHWAY FUNDS		
Annual Operational Report	Dec. 2018	2
Approved Uses (OAG No. 27, 1965)	Sept. 2015	6
Auditor of State Distribution Account Number	Dec. 2016	7
Law Enforcement Purposes Repealed		10
Payment for Street Lighting	Dec. 2016	6

CITIES AND TOWNS 2020 BULLETIN INDEX - PAGE 16	<u>lssue</u>	<u>Page</u>
MOVING TRAFFIC VIOLATIONS State Examiner Directive 2015-1		1
	March 2015	14
MUNICIPAL ORDINANCE Violations Bureau	Sept. 2016	5
MUNICIPAL UTILITIES (See UTILITIES, MUNICIPAL)		
NATIONAL GUARD AND RESERVES  Leaves of Absence for Governmental Employees	luna 2014	14
Leaves of Absence for Governmental Employees		3
NEPOTISM Policy and Definitions	10.26.4.20.2	
Certification		6
Contracting with a Unit		2-3
· ·	IVIAICII 2010	2-3
NEWLY ELECTED OFFICIALS	M	4
TrainingQuestions & Answers – August 2020 Training	Sept. 2020	1 14-17
NEWSPAPERS - PUBLIC NOTICE ADVERTISING GENERAL STATU	JTE (IC 5-3-1)	
Number of Newspapers Required		4
Rate Charges	Dec. 2019	16-23
NEW HIRE REPORTING	D 0047	_
Requirements	Dec. 2017	7
NOTARY PUBLIC Clerks and Clerk-Treasurers	Sept 2018	3
		Ŭ
NOTICE Annual Financial Report	Dec 2020	8
Posting on Website		8
Rates		12-19
NOT-FOR-PROFIT CORPORATIONS		
Audits of Financial Assistance	Sept. 2016	8
Assistance to Public Health Nursing Programs		6
OATHS	0 4 0040	
Clerk-Treasurer's Notary Powers	Sept. 2018	3
OATHS OF OFFICE Where to Deposit	March 2012	1
·		·
OFFICE Personnel	Dec. 2017	5
Space Procedures		7
OFFICIAL BONDS - GENERAL STATUTE (IC 5-4-1)		
Amounts		13
Barrett Law		2
Filing		13
Fire Pension Secretary		
F 01106 F61131011 36016181 y	10 30-0-0-3	

	<u>Issue</u>	<u>Page</u>
OFFICIAL O		
OFFICIALS Disbursing Public Funds	Doc 2017	0
Interest in Contracts		9 4-6
Leave Policy		14
Signatures on Claims and Warrants		1
Town Official's Duties		25
Year End Duties - Outgoing Officials		5
Teal End Duties - Outgoing Officials	Dec. 2011	3
OLD OUTSTANDING CHECKS		
Cancellation	Dec. 2013	2
Courts	June 2011	17
OPENING NEW LEDGERS		
Procedures (See Cities & Towns Accounting Manual)		
ODINIONO OF ATTORNEY OFNEDAL		
OPINIONS OF ATTORNEY GENERAL	D 0045	7
Investment of Town Utility Funds		7
Motor Vehicle Highway Fund - Buildings		6
Motor Vehicle Highway Fund - Street Lighting		6
Travel Expense	Sept. 2012	9
OPTICAL IMAGES OF CHECKS/WARRANTS		
Original Record	Sept 2017	3
Original Necolu		7
ORDINANCES		,
Enforcement	Sept 2014	5
Publication of Penal Ordinances		5
Ordinance Violations Bureau		5
	•	1
Ordinance Violations on Private Property – Removal Costs		13-15
Publications Prescribing Penalties - Cities		12
Publications Prescribing Penalties - Towns		13
, and a second s		
OUTSTANDING CHECKS		
Procedure for Handling Old Outstanding Checks	Dec. 2019	5
OVERWEIGHT VEHICLES		
Judgments	Dec. 2018	9
PARKING METER FUNDS		
	10.26.0.44.10.2	6 0 40
StatutesParking Tickets - Failure to Pay		0-9-12
raining lickets - railule to ray	IO 9-30-11	
PARKING TICKETS		
Unpaid	Sept 2012	14
Unpaid Fines		15
Onpaid I IIIoo		10

	<u>Issue</u>	<u>Page</u>
PARKS AND RECREATION		
Acquisition and Operation of Golf Courses	IC 36-10-5-3(b)	
Board Member Salaries and Per Diem		7
Bonds of Officers and Employees		•
		2
Cumulative Sinking and Building Fund	Sept 2013	1
Daily Deposits Required		7
Nonreverting Capital Fund – Procedures to Establish		•
Tronieverting Capital Fund Troopadies to Establish		5-6
Salaries and Appropriation Transfers		5
Nonreverting Operating Fund		5-6
Noneverting Operating 1 und		0-0
Nonreverting Operating Fund – Use of Program Balances		6
Noneverting Operating 1 and – 03e of 1 logiani balances		U
PAYROLL		
Deductions Procedures	March 2018	6
Deductions - Requirements		10-11
Overpayments - Recovery from Employee		8
Payroll Fund and Payroll Warrant - Use of		2-3
Record of Hours Worked		7
Necord of Flours Worked		'
PENALTIES		
Utility Billings	March 2019	6-7
Cuity Dillingo		٠,
PENSION PLANS		
Available Plans	Sept. 2019	5
PERF		11
Financial Statement Note	•	11
PETTY CASH FUND		
Procedures to Establish	March 2012	7
Changing the Amount Set by Council	March 2012	7
,		
POLICE DEPARTMENTS		
Accident Report Fees	Dec. 2020	5
Confiscated Weapons		5-6
Criminal History Fees (IC 10-13-3-30)		1
Handgun License Fees (IC 35-47)		4
Local Law Enforcement Continuing Education Fees		2
		3
Metropolitan - Establishment in Towns	March 2011	2
Motor Vehicles - Inspection		15-16
'		
POLICE OFFICERS, CITY		
Age Limitation – Examinations Required (IC 36-8-4-7)	Sept. 2020	4
Equipment and Clothing Allowance (IC 36-8-4-4)		3
Overtime		_
Residence Requirements		
		4
Worker's Compensation Insurance		•
Worker & Compensation modulation		3
Worker's Occupational Disease Insurance		_
	• · -	

CITIES AND TOWNS 2020 BULLETIN INDEX - PAGE 19	<u>Issue</u>	<u>Page</u>
POLICE PENSION FUND		
Attorney Fees	IC 36-8-6-5(b)	
Benefits		
Deliellis		
Bond Requirements		9
Civilian Employees		
Deferred Retirement Option Plan (DROP)	Sept. 2012	13-14
Dependents Benefits	IC 36-8-6-9.6	
·		
Disability Benefits		
Duties of Secretary		
Duties of Secretary		2
		8
Funeral Benefits		8
Membership of Board		
Records	June 2012	20
POLICE RESERVES	IC 36-8-3-20	
POPULATION DECREASES-2ND CLASS CITIES		
Effects of	Sept. 2017	7
	June 2019	24
	IC 36-4-1-1	
PRECIOUS METAL DEALER		
Registration Fees	Dec. 2014	5
PRETRIAL DIVERSION PROGRAM FEES		
Procedures	Sent 2014	7
1 100ccutic3	ОСРС 2014	•
PREVAILING WAGES		
	March 2020	E
Department of Labor		5
DD OOLIDENENT OADDO		
PROCUREMENT CARDS		
Criteria for Usage	Sept. 2014	4
PROMOTION OF CITY AND TOWN BUSINESS		
Requirements	Dec. 2015	5
·		
PROPERTY		
Sale and Exchange Between Public Bodies	IC 36-1-11-8	
Sale of - Legal Requirements		
Sale of - Personal Property		_
Surplus Transfer to Volunteer Fire Company	Sept. 2019	5
DDODEDTY TAY ADVANCES		
PROPERTY TAX ADVANCES	0	
Procedure	Sept. 2017	1
PUBLIC BUILDINGS		
Towns	IC 36-1-4-6	
PUBLIC CONSTRUCTION LAW		
Overview	Sept. 2015	8
	•	-

CITIES AND TOWNS 2020 BULLETIN INDEX - PAGE 20	<u>Issue</u>	<u>Page</u>
PUBLIC DEPOSITORIES (See DEPOSITORIES)		
PUBLIC HEALTH NURSING ASSOCIATIONS Assistance	Dec. 2015	6
PUBLIC IMPROVEMENTS REVOLVING FUND Provisions of Law	IC 36-9-17	
PUBLIC LAWS - DIGESTS	l 0044	1-16
2011		1-16
2012 2013		1-16
2014		1-13
2015		1-20
2016		1-20
2017		1-13
2018		1-12
2019		1-10
2020		1-12
2020	04110 2020	1-12
PUBLIC NOTICE ADVERTISING (SEE ADVERTISING, PUBLIC NOTICE)		
PUBLIC RECORDS (See RECORDS)		
PUBLIC SAFETY OFFICERS		
Special Death Benefit Fund	Sept. 2018	3
PUBLIC WORKS AND IMPROVEMENTS (PUBLIC CONSTRUCTION) Bid and Bond Forms	IC 36-1-12-4(b)(6)	
General Provisions of Statute (IC 36-1-12)		10
Interest on Payments for Road Work		16
Notice to Bidders - Detailed Specifications Not Required		11
Opening of Bids		
		11
Projects Costing less than \$150,000		4
Projects \$2 Million and under – Financing		10
Retainage on Contracts		
-	June 2018	22-23
Second Class Cities		2
Third Class Cities	Sept. 2019	2-3
PURCHASES		
Articles Made in State Institutions	IC 5-22-11	
/ titolog Made in State motitations		
Cancellation or Rejection of Bids		6
Computer Hardware and Software		1
Extension of Contracts		27
General Provisions of Statute (IC 5-22)		25
Land and Buildings		
Land and Balange		
Public Contracts - Renewal		27
Public Law - Overview		25
Rental - Purchase Agreements		8
Tental Taronaso Agreements		_
State QPA Contract - Purchase From State Supplier		
Utilities - Exemption From Public Purchase Law		

OTTLO AND TOWNS 2020 BOLLETIN INDEX TAGE 21	<u>Issue</u>	<u>Page</u>
QUESTIONS AND ANSWERS FROM JUNE TRAINING SCHOOLS		
2011	Sept. 2011	13-14
2012	Sept. 2012	17-21
2013	•	16-19
2014		14-22
2015		8-10
		9-11
2016		-
2017		15-17
2018		30-32
2019	June 2019	28-30
RAINY DAY FUND		
Dedicated Fund	Sept. 2015	4
Procedures to Establish	•	13-14
Transfers from		13-14
	•	
Transfers to	Sept. 2013	13-14
RANSOMWARE	Dec. 2016	14
RECORDS		
	luna 2011	10
Destruction of Canceled Bonds and Coupons		18
Disposing of Old Public Records (IC 5-15-6)		6
Capital Assets Ledger - City and Town Form No. 211 (Rev. 2003)  Opening New Ledgers (See Cities & Towns Accounting Manual)	Dec. 2014	8
Public Records Go With Office	Dec 2011	8
Record Retention		9
Requests for Examination		9
Retention Schedules		6
Right of Taxpayers to Inspect (IC 5-14-3)		9
Year End Duties	Dec. 2017	1
REDEVELOPMENT		
Commission Member Salaries and Per Diems	Sept. 2017	7
Real Estate Not Subject to Taxation (IC 36-7-14-37)	March 2013	3
Sale and Lease of Real Estate to Other		
Public Agencies (IC 36-7-14-22(a))	March 2013	3
		3
= ,		
	Dec. 2018	9
REGIONAL TRAINING SCHOOLS		
Locations	March 2019	1
RENTAL-PURCHASE AGREEMENTS		
	Dec 2047	0
Necessary Provisions and Requirements	Dec. 2017	8
REPORTS		
Annual Operational Report – Local Road and Street Fund	Dec. 2019	4
Annual Financial Report		
Financial Report to State Board of Accounts	Dec. 2020	8
Publication Requirements		8
Misappropriation, Report of		1
Report of Names, Addresses, Duties, and Compensation - Form 100F		7
		9-10
Required Timely Filing	Dec. 2019	9-10

CITIES AND TOWNS 2020 BULLETIN INDEX – PAGE 22	<u>Issue</u>	<u>Page</u>
RESIDENCE REQUIREMENTS City Police and Fire Personnel	Sept. 2016	4
Clerk-Treasurer		4
RETENTION SCHEDULES Public Records	Dag 2047	6
Record Retention		6 9
REVENUE BOND ORDINANCES Procedures	Sept. 2015	5
		_
RIGHT OF WAY EASEMENTS – RECORDING  Local Streets	Dec. 2011	8
RIVERBOAT GAMBLING	_	
Admissions Tax Revenue		7
Wagering Tax Revenue		7
Riverboat Fund	•	6
Donations to Foundation		8
Revenue Sharing to Cities and Towns Without Boats	Sept. 2012	7-8
RUBBER STAMP FOR SIGNATURES		
Use of	Sept. 2012	1
SALARIES (See COMPENSATION)		
SALES TAX	0	0
Exemption Certificates	Sept. 2016	3
SCAMS		
Fraudulent Emails	March 2016	1
SEATBELT VIOLATIONS		
Procedures		1
Official Opinion No. 2003-2		1-2
Violations	March 2015	1
SEWAGE DISPOSAL PLANTS AND SEWERS		
Cumulative Building and Sinking Fund  Delinquent Accounts	Dec. 2018	8
Collection of	IC 36-9-23-33	
Delinquent Fees		
	\ \ \	3)
Discontinuing Water Service		2
Lien - Filing Procedure, Recording, Etc.		10-11
Penalties		6-7
Service Charge		10-11
Delinquent \$5 Charge		7
Deposits		
		4.5
0   1.		10
Operation by Utility Service Board (IC 36-9-23-3(2))	March 2011	2
Uniform System of Accounts	Iviarch 2017	3
SICK LEAVE		
Elected Officials		14
Written Policy Needed	Dec. 2011	6

	<u>Issue</u>	<u>Page</u>
SIDEWALKS Construction	Dec. 2016	8
SIGNATURE OF OFFICIALS On Claims and Warrants	Sept. 2012	1
SINGLE AUDITS Single Audit Act Amendments	March 2015	11-13
SOCIAL SECURITY		
Tax Base		1 2
		2
	Dec. 2013	2
		2
Verification	March 2020	2
SOLID WASTE DISPOSAL FACILITIES AND COLLECTION		
Collection or Disposal		10
Contracts Required		
Provisions of Law		10
	Dec. 2017	10
SPECIAL DEATH BENEFIT FUND		
Public Safety Officers	Sept. 2018	3
SPECIAL FUEL TAX		
Remittance of	March 2017	3
Reporting Changes		2
ODEED LIMITO COTY AND TOWN OTDEETS		
SPEED LIMITS – CITY AND TOWN STREETS  Maximum Lawful Speeds, Alteration of, Fines	Sant 2012	2-5
Maximum Lawrui Speeds, Alteration of, Fines	Sept. 2012	2-0
STATE BOARD OF ACCOUNTS		
Contacts		1
YouTube Channel	Dec. 2019	1-2
STATE DISTRIBUTIONS		
Fund Numbers, Name, Frequency, Fund Benefiting	Mar 2017	2
OTATE EVANUATED DIDEOTIVES		
STATE EXAMINER DIRECTIVES  Engagement of Private Examiners	Part 1 June 2016	4
Generally Accepted Accounting Principles Reporting		4
Monthly and Annual Engagement Uploads		10-11
STATE FUNDS	Dort 2 June 2015	_
Appropriations	Part 2 June 2015	5
STATE GRANTS		
Appropriations		5
Matching		4
Separate Fund Required-Matching Grants	Part 2 June 2015	5
STORMWATER MANAGEMENT SYSTEMS		
Financing of	Sept. 2012	12

CITIES AND TOWNS 2020 BULLETIN INDEX – PAGE 24	<u>lssue</u>	<u>Page</u>
STREET CUT DEPOSITS Proper Handling	Dec. 2012	9
STREET FUND (See MOTOR VEHICLE HIGHWAY FUNDS)		
SURPLUS PROPERTY – TRANSFER OF To Volunteer Fire Company	Sept. 2019	5
TAX ABATEMENT Procedure	IC 6-1.1-12	
TAX ADVANCES Authority for	Sept. 2017	1
TAXES (See FEDERAL EXCISE TAX, GASOLINE TAX, GROSS INCO	OME, SALES TAX)	
TAX WRITE OFFS	IC 6-1.1-36-7	
TOBACCO – SALE OF TO MINORS Procedure For Handling Fines	June 2013	18
TOWN EMPLOYEES Removal	June 2019	26
TOWN MANAGER Employment of	IC 36-5-5	
TOWN OFFICIALS CompensationDuties		9 15
TRAFFIC VIOLATIONS BUREAU	March 2012	2
TRAINING MATERIALS Internal Controls Videos		8 2
TRANSFER OF FUNDS  Dormant Fund Balances (IC 36-1-8-5(b)(2))  Depleted Funds (IC 36-1-8-4(a))  Temporary Transfers  Town Funds	March 2015 March 2015	3 8 8 4
TRAVELING EXPENSES  Meal Expense Advances  Parking and Toll Fees  Reimbursement for Spouse  Reimbursement to City and Town Officers and Employees  State Called Meetings  State Mileage Rate	March 2017 March 2017 March 2019 March 2019	2 1 1-2 2 2 2
TUITION REIMBURSEMENT Procedures	March 2011	2
UNCLAIMED PROPERTY – CHECKS Procedures	Sept. 2020	7

GITLES AND TOWNS 2020 BOLLETIN INDEX = 1 AGE 25	<u>Issue</u>	<u>Page</u>
UNEMPLOYMENT COMPENSATION		
Employer's Liability	IC 22-4-11-2(d)	
Claims		2
Cialitis	Зерг. 2020	
UNSAFE BUILDING FUND	IC 36-7-9-14	
UPLOADS		
Monthly and Annual Engagements	Dec 2010	4
Monding and Annual Engagements	Dec. 2019	-
UTILITIES, MUNICIPAL		
Billing	Dec 2017	6
Cash Reserve Fund	Sent 2014	3
Claims - Allowance		18
Classifications		3
Classifications  Clerk-Treasurer's Duties		10
		6
Collection Personnel		0
Deposits		40
		10
Expenditures		2
Funds - Official Responsible for		9
General Questions		5
Hydrant Rental – Recovery of Costs from Customers		11
Investments of Meter Deposit Funds		8-9
Investment of Utility Funds	Dec. 2015	7
Loans to City or Town	March 2018	5
Payments in Lieu of Taxes	March 2011	1
Penalties on Utility Billings	March 2019	6-7
Public Purchases Exemption		
Public Works and Improvements - General Statute		
Rates and Charges		4
Sale of		
Utility Service Board Members - Salaries		1
Unclaimed Wastewater Overpayments		10
Unclaimed Deposits		10
Wastewater Deposits		10
Wastewater Deposits		10
UTILITIES, SEWAGE (See SEWAGE DISPOSAL PLANTS AND SEWE	RS)	
Liens		6
Temporary Loans from City or Town		8
Unclaimed Meter Deposits		10
Underground Facilities		5
Uniform System of Accounts		3
Utility Regulatory Commission.		3
Offility Negulatory Commission		
VACATIONS		
Advance Payment Authorized	Doc. 2011	6
		6
Written Policy NeededElected Officials		14
Elected Officials	June 2017	14
VEHICLE ACCIDENT DEPORTS (IO 0 00 8 0 00 0)		
VEHICLE ACCIDENT REPORTS (IC 9-26 & 9-26-9)	D 0040	4.5
Procedure	Dec. 2016	15
VEHIOLE MODERATION FEED		
VEHICLE INSPECTION FEES		
Procedures	Dec. 2016	15
VENDING MACHINES		
Commissions	Dec. 2016	9

	<u>Issue</u>	<u>Page</u>
VETERANS  Memorials – Appropriations to Establish and Maintain	June 2018	28
VIDEOS Newly Elected Official Training	Dec. 2019	2
VOID WARRANTS (CHECKS)		
Old Outstanding Checks	Dec. 2013	2
VOLUNTEER FIRE COMPANIES		
Fire Protection Contracts	Dec. 2018	4-5
Transfer of Surplus Property	Sept. 2019	5
VOLUNTEER FIREFIGHTERS		
Automobile Allowances		
Clothing and Automobile Allowance		3
Compensation		
Contracts	Dec. 2017	3
Insurance	Sept. 2018	1
		1
	IC 36-8-12-7	
	IC 36-8-12-8	
WAGERING FEES		
County Slot Machine	Sept. 2018	5
WAGES OVERPAYMENT Reimbursement by Employee	March 2018	8
WARRANTS (CHECKS)		
Cancellation	Dec. 2018	3
Old Outstanding Checks		_
		5-6
Optical Images		4
Rubber Stamp Signatures		1
Dishonored / Returned		7
W-4 REPORTING REQUIREMENTS		
New Hires	Dec. 2017	7
WEED CUTTING ASSESSMENTS		
Removal	Dec. 2019	12-13
WEIGHTS AND MEASURES		
Inspector of	Sept. 2018	4-5
WORKER'S COMPENSATION INSURANCE		
Absence From Work for Injury	March 2016	9
City Firefighters and Police Officers (IC 22-3-2-2)	March 2012	3
Inclusion of Officers	March 2016	9

	<u>Issue</u>	<u>Page</u>
YEAR END DUTIES		
Year End Duties	Dec. 2019	3
Outgoing Officials	Dec. 2019	2-3
YOU-TUBE		
SBOA Channel	Dec. 2019	1

(The remainder of this page was intentionally left blank)