



August 22, 2025
9:00 am – 11:00 am

IndyGo Board Room
1501 West Washington St.
Indianapolis, IN 46222

MEETING AGENDA

- | | | |
|----------------------------|---------------------------------|--------|
| 1. Welcome & Introductions | Mayor Barnett, City of Franklin | 5 min. |
|----------------------------|---------------------------------|--------|

ITEMS FOR APPROVAL

- | | | |
|---|---------------------------------|---------|
| 2. Minutes from April 25, 2025 | Mayor Barnett, City of Franklin | 5 min. |
| 3. <i>Acceptance of Financial Reports</i> | Kristyn Sanchez, IMPO | 5 min. |
| a) Income Statement | | |
| b) Cashflow Statement | | |
| c) Balance Sheet | | |
| 4. IMPO 2026 Budget | Sean Northup, IMPO | 15 min. |
| a) Assumptions Memo | | |
| b) Resolution 2025-EXEC-0012 | | |
| 5. INVESTMENT POLICY | Anna Gremling, IMPO | 5 min. |
| a) Investment policy | | |
| b) Resolution 2025-EXEC-0014 | | |
| 6. IMPO Financial Resolutions | Anna Gremling, IMPO | 10 min. |
| a) Memo | | |
| b) Caliper Corporation | | |
| c) Corradino Group, Inc. | | |
| d) Fourth Economy | | |
| e) ETC (Red/Purple Onboard survey) | | |
| f) City of Indianapolis | | |
| g) Resolution-2025-EXEC-008 | | |
| | Anna Gremling, IMPO | 5 min. |
| 7. ETC Onboard Survey | | |
| a) Memo | | |
| b) Resolution 2025-EXEC-0011 | | |
| | Anna Gremling, IMPO | 5 min. |
| 8. IMPO Human Resource Manual Updates | | |
| a) Memo | | |
| b) Resolution 2025-EXEC-0013 | | |
| | Anna Gremling, IMPO | 5 min. |
| 9. Audit Findings for 2024 | | |
| a) Memo | | |
| b) Report | | |

OTHER BUSINESS

- | | | |
|----------------------------|---------------------------------|--------|
| 9. Other Items of Business | Anna Gremling, IMPO | 5 min. |
| 10. Adjournment | Mayor Barnett, City of Franklin | |

Materials pertinent to item are attached. For additional information, please see www.indympo.org For accommodation needs for persons with disabilities, please call 327-5136.

Executive Meeting Minutes

April 25, 2025

Committee Members Present

Eric Wathen - Hendricks County
 Steve Barnett – City of Franklin
 Mark Heirbrandt - Hamilton County

Ryan Wilhite – IndyGo
 Nathan Sheets – City of Indianapolis

* = Proxy

Others Present

Anna Gremling – Indianapolis MPO
 Jennifer Krull – Indianapolis MPO

Sean Northup – Indianapolis MPO
 Kristyn Sanchez – Indianapolis MPO

1. WELCOME

Steve Barnett called the meeting to order at 9:02 and asked for introductions.

ITEMS FOR APPROVAL

2. MINUTES FROM FEBRUARY 25, 2025, EXECUTIVE COMMITTEE MEETING

Steve Barnett asked for changes to the minutes and heard none.

Member	Result	Member	Result
Franklin	Approve	City of Indianapolis	Approve
Hamilton County	Approve	Hendricks County	Approve
IndyGo	Approve		

Heirbrandt moved to approve the minutes as presented.

Wilhite seconded the motion. A voice vote was conducted.

The Committee approved to approve the minutes as presented.

3. ACCEPTANCE OF FINANCIAL REPORTS

Kristyn Sanchez gave an overview of IMPO financials, including the Balance Sheet and the Cash Flow Report. She noted that the audit for 2024 will be conducted by the SBOA and not a consultant. Every audit the IMPO has had has been with a consultant Crowe, and the IMPO is a little uncertain what to expect and the timing of the audit.

Heirbrandt moved to accept the financial reports.

Wathen seconded the motion. A voice vote was conducted.

The financial reports were accepted.

Member	Result	Member	Result
Franklin	Approve	City of Indianapolis	Approve
Hamilton County	Approve	Hendricks County	Approve
IndyGo	Approve		

4. IMPO FINANCIAL RESOLUTIONS

Anna Gremling discussed the four contracts. This included the following: The High Steet Consulting Group, LLC. (Update to the TIP scoring process), Ashlee Fujawa LLC. (assistance with the IMPOs Graphics), Lelander, LLC. (website update), and Kimley-Horn and Associates (Update to the Safety Action Plan – Only if grant is received this year, otherwise IMPO will budget for the project in FY26).

Heirbrandt moved to accept Resolution 2025_EXEC-007.

Wathen seconded the motion. A voice vote was conducted.

Resolution 2025_EXEC_007

Member	Result	Member	Result
Franklin	Approve	City of Indianapolis	Approve
Hamilton County	Approve	Hendricks County	Approve
IndyGo	Approve		

5. OTHER ITEMS

- 1) Anna discussed the August 26th meeting as she will be out of the office.
- 2) FHWA of Indiana
 - Reminder of policy – scrub of dirty words, removing paragraphs, and not doing so can slow the process.
 - There are a total of 19 staff members with 4 leaving including the head of the agency.
- 3) Discussion of wheel tax and financial impacts.

6. ADJOURNMENT

Mayor Barnett motioned to adjourn the meeting.

Wathen moved to adjourn the April 25, 2025, Executive Committee meeting.

Heirbrandt seconded the motion.

The April 25,2025, Executive Committee meeting was adjourned.

MOTION PASSES.

Indianapolis Metropolitan Planning Organization
Indy MPO : MPO
Income Statement
From Jan 2025 to Aug 2025

Financial Row	2024 S&A Set-aside Amount	2024 PL Amount	2025 FFE Amount	2025 PL Amount	2025 S&A Set-aside Amount	EPA Climate Pollution Reduction Amount	READI - 180 Alliance Amount	READI - 70-40 Amount	Total Amount
Ordinary Income/Expense									
Income									
4000 - Revenue from									
4010 - Federal grants	\$18,288.23	\$1,259,595.41	\$0.00	\$606,906.73	\$8,405.98	\$23,433.08	\$0.00	\$0.00	\$1,916,629.43
4030 - Local government grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,986,301.14	\$957,145.01	\$3,943,446.15
Total - 4000 - Revenue from	\$18,288.23	\$1,259,595.41	\$0.00	\$606,906.73	\$8,405.98	\$23,433.08	\$2,986,301.14	\$957,145.01	\$5,860,075.58
5000 - Revenue local match	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,827.14
5200 - Revenue from investments									
5210 - Interest on Excess	\$0.00	\$0.00	\$58,476.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,476.31
Total - 5200 - Revenue from investments	\$0.00	\$0.00	\$58,476.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,476.31
Total - Income	\$18,288.23	\$1,259,595.41	\$58,476.31	\$616,906.73	\$8,405.98	\$23,433.08	\$2,986,301.14	\$957,145.01	\$5,994,379.03
Gross Profit	\$18,288.23	\$1,259,595.41	\$58,476.31	\$616,906.73	\$8,405.98	\$23,433.08	\$2,986,301.14	\$957,145.01	\$5,994,379.03
Expense									
7200 - Salaries & related expenses									
7210 - Regular Salaries & wages	\$0.00	\$356,371.81	\$0.00	\$277,845.41	\$0.00	\$10,366.24	\$5,996.21	\$1,845.29	\$652,424.96
7212 - Other Pay	\$0.00	\$28,000.00	\$0.00	\$1,433.01	\$0.00	\$0.00	\$0.00	\$0.00	\$29,433.01
7214 - Benefit leave pay	\$0.00	\$78,336.71	\$0.00	\$68,804.11	\$0.00	\$0.00	\$0.00	\$0.00	\$147,140.82
7218 - Disability insurance	\$0.00	\$4,441.29	\$0.00	\$3,489.60	\$0.00	\$0.00	\$0.00	\$0.00	\$7,930.89
7220 - PERF hybrid	\$0.00	\$41,540.50	\$0.00	\$30,096.96	\$0.00	\$0.00	\$0.00	\$0.00	\$71,637.46
7221 - My Choice	\$0.00	\$8,236.51	\$0.00	\$8,327.67	\$0.00	\$0.00	\$0.00	\$0.00	\$16,564.18
7222 - Millie Morgan	\$0.00	\$665.70	\$0.00	\$665.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,331.40
7230 - Health insurance	\$0.00	\$55,531.05	\$0.00	\$54,033.06	\$0.00	\$0.00	\$0.00	\$0.00	\$109,564.11
7234 - Life insurance	\$0.00	\$527.00	\$0.00	\$452.62	\$0.00	\$0.00	\$0.00	\$0.00	\$979.62
7242 - HSA contribution	\$0.00	\$14,062.50	\$0.00	\$1,375.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,437.50
7250 - Social security	\$0.00	\$27,608.17	\$0.00	\$20,712.98	\$0.00	\$0.00	\$0.00	\$0.00	\$48,321.15
7252 - Medicare ER	\$0.00	\$6,456.74	\$0.00	\$4,844.18	\$0.00	\$0.00	\$0.00	\$0.00	\$11,300.92
7256 - SUTA	\$0.00	\$3,195.33	\$0.00	\$67.97	\$0.00	\$0.00	\$0.00	\$0.00	\$3,263.30
Total - 7200 - Salaries & related expenses	\$0.00	\$624,973.31	\$0.00	\$472,148.27	\$0.00	\$10,366.24	\$5,996.21	\$1,845.29	\$1,115,329.32
7500 - Contract service expenses									
7520 - Legal fees	\$0.00	\$5,468.66	\$0.00	\$3,045.22	\$0.00	\$0.00	\$2,195.69	\$533.18	\$11,242.75
7580 - Public Notices	\$0.00	\$679.53	\$0.00	\$159.85	\$0.00	\$0.00	\$0.00	\$0.00	\$839.38
Total - 7500 - Contract service expenses	\$0.00	\$6,148.19	\$0.00	\$3,205.07	\$0.00	\$0.00	\$2,195.69	\$533.18	\$12,082.13
8000 - Contractual consulting services	\$0.00	\$350,629.43	\$0.00	\$462,051.57	\$9,757.48	\$0.00	\$2,524,575.99	\$950,503.29	\$4,297,517.76
8100 - Nonpersonnel expenses									
8110 - Office Supplies	\$0.00	\$1,355.54	\$0.00	\$2,365.28	\$0.00	\$130.61	\$0.00	\$0.00	\$3,851.43
8111 - Food & Beverage	\$0.00	\$981.67	\$0.00	\$1,880.46	\$0.00	\$0.00	\$0.00	\$0.00	\$2,862.13
8115 - Miscellaneous Expense	\$0.00	\$1,829.69	\$0.00	\$3,708.25	\$0.00	\$0.00	\$0.00	\$0.00	\$5,537.94
8120 - Contractual data services	\$0.00	\$250,734.94	\$0.00	\$11,761.54	\$0.00	\$240.30	\$0.00	\$0.00	\$262,736.78
8130 - Telephone & cell phone	\$0.00	\$5,700.00	\$0.00	\$5,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,600.00
8140 - Postage & shipping	\$0.00	\$35.09	\$0.00	\$106.38	\$0.00	\$0.00	\$38.88	\$0.00	\$180.35
8170 - Printing & copying	\$0.00	\$4,152.04	\$0.00	\$1,246.24	\$0.00	\$0.00	\$0.00	\$0.00	\$5,398.28
8180 - Books, subscriptions, references	\$0.00	\$49.95	\$0.00	\$208.98	\$0.00	\$0.00	\$0.00	\$0.00	\$258.93
Total - 8100 - Nonpersonnel expenses	\$0.00	\$264,838.92	\$0.00	\$27,177.13	\$0.00	\$370.91	\$38.88	\$0.00	\$292,425.84
8200 - Facility & equipment expenses									
8210 - Rent and other occupancy expense	\$0.00	\$0.00	\$0.00	\$61,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,828.00
8220 - Parking garage expense	\$0.00	\$595.00	\$0.00	\$3,655.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,250.00
8270 - Depreciation expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,820.05
Total - 8200 - Facility & equipment expenses	\$0.00	\$595.00	\$0.00	\$65,483.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,898.05
8300 - Travel expenses (lodging transportation and per diem)									
8310 - Mileage	\$0.00	\$263.31	\$0.00	\$454.98	\$0.00	\$31.70	\$0.00	\$0.00	\$749.99
8320 - Registration fees	\$0.00	\$2,964.33	\$0.00	\$1,787.74	\$0.00	\$28.52	\$0.00	\$0.00	\$4,780.59
8399 - Travel expenses - other	\$0.00	\$5,898.41	\$0.00	\$3,505.52	\$0.00	\$0.00	\$0.00	\$0.00	\$9,403.93
Total - 8300 - Travel expenses (lodging transportation and per diem)	\$0.00	\$9,126.05	\$0.00	\$5,748.24	\$0.00	\$60.22	\$0.00	\$0.00	\$14,934.51
8400 - Federal Funds Exchange	\$0.00	\$0.00	\$28,367,972.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,367,972.88
Total - Expense	\$0.00	\$1,256,310.90	\$28,367,972.88	\$1,035,813.28	\$9,757.48	\$10,797.37	\$2,532,806.77	\$952,881.76	\$34,174,160.49
Net Ordinary Income	\$18,288.23	\$3,284.51	(\$28,309,496.57)	(\$418,906.55)	(\$1,351.50)	\$12,635.71	\$453,494.37	\$4,263.25	(\$28,179,781.46)
Other Income and Expenses									
Other Expense									
8500 - Other expenses									
8520 - Insurance - non-employee related	\$0.00	\$650.00	\$0.00	\$19,173.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,823.00
8530 - Membership dues - organization	\$0.00	\$930.00	\$0.00	\$16,814.46	\$0.00	\$0.00	\$0.00	\$0.00	\$17,744.46
8560 - Outside computer services (IT)	\$0.00	\$1.63	\$0.00	\$4.61	\$0.00	\$0.00	\$0.00	\$0.00	\$6.24
8570 - Advertising expenses	\$0.00	\$705.20	\$0.00	\$299.78	\$0.00	\$0.00	\$0.00	\$0.00	\$1,004.98
8590 - Software licenses	\$0.00	\$231,438.39	\$0.00	\$10,315.20	\$0.00	\$0.00	\$0.00	\$0.00	\$241,753.59
8596 - Registration fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80.00	\$0.00	\$0.00	\$80.00
8598 - Sponsorships	\$0.00	\$110.00	\$0.00	\$0.00	\$750.00	\$508.17	\$0.00	\$0.00	\$1,368.17
8599 - Other expenses - other	\$0.00	\$403.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$403.41
Total - 8500 - Other expenses	\$0.00	\$234,238.63	\$0.00	\$46,607.05	\$750.00	\$588.17	\$0.00	\$0.00	\$282,183.85
Total - Other Expense	\$0.00	\$234,238.63	\$0.00	\$46,607.05	\$750.00	\$588.17	\$0.00	\$0.00	\$282,183.85
Net Other Income	\$0.00	(\$234,238.63)	\$0.00	(\$46,607.05)	(\$750.00)	(\$588.17)	\$0.00	\$0.00	(\$282,183.85)
Net Income	\$18,288.23	(\$230,954.12)	(\$28,309,496.57)	(\$465,513.60)	(\$2,101.50)	\$12,047.54	\$453,494.37	\$4,263.25	(\$28,461,965.31)

**Indianapolis Metropolitan Planning Organization
Indy MPO (Consolidated)**

**Cash Flow Statement
From Jan 2025 to Aug 2025**

Financial Row	Amount
Operating Activities	
Net Income	(\$28,461,965.31)
Adjustments to Net Income	
Accounts Receivable	\$830,928.62
Other Current Asset	\$51,979,649.16
Accounts Payable	(\$1,756,358.38)
Other Current Liabilities	(\$7,629.69)
Total Adjustments to Net Income	\$51,046,589.71
Total Operating Activities	\$22,584,624.40
Investing Activities	
Fixed Asset	\$7,820.05
Total Investing Activities	\$7,820.05
Net Change in Cash for Period	\$22,592,444.45
Cash at Beginning of Period	\$2,690,039.63
Cash at End of Period	\$25,282,484.08

Indianapolis Metropolitan Planning Organization
Indy MPO : MPO
Balance Sheet
End of Aug 2025

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
1000 - Cash	
1010 - Checking Account	\$788,865.60
1012 - Federal Funds Exchange	\$24,493,618.48
Total - 1000 - Cash	\$25,282,484.08
Total Bank	\$25,282,484.08
Accounts Receivable	
1100 - Accounts Receivable	
1110 - Accounts receivable/Member receivable	\$495,261.28
Total - 1100 - Accounts Receivable	\$495,261.28
1120 - Receivables - Matching Funds	\$149,803.72
Total Accounts Receivable	\$645,065.00
Other Current Asset	
1400 - Other assets	
1410 - Prepaid expenses	\$1,941.33
Total - 1400 - Other assets	\$1,941.33
1500 - Investments	
1510 - Federal Funds Exchange	(\$1,488,372.42)
Total - 1500 - Investments	(\$1,488,372.42)
Total Other Current Asset	(\$1,486,431.09)
Total Current Assets	\$24,441,117.99
Fixed Assets	
1600 - Fixed operating assets	
1620 - Furniture, fixtures, & equip	\$89,067.58
Total - 1600 - Fixed operating assets	\$89,067.58
1700 - Accum deprec - fixed operating assets	
1745 - Accum deprec - furn,fix,equip	(\$94,945.62)
Total - 1700 - Accum deprec - fixed operating assets	(\$94,945.62)
Total Fixed Assets	(\$5,878.04)
Total ASSETS	\$24,435,239.95
Liabilities & Equity	
Current Liabilities	
Accounts Payable	
2000 - Accounts Payable	
2010 - Accounts payable	\$18,704.97
Total - 2000 - Accounts Payable	\$18,704.97
Total Accounts Payable	\$18,704.97
Other Current Liability	
2100 - Accrued liabilities	
2110 - Accrued payroll	(\$2,287.60)
2138 - Disability insurance withholding	\$100.93
2140 - MyChoice withholding	\$1.46
2141 - Health insurance withholding	\$9,200.42
2142 - Dental insurance withholding	(\$334.23)
2143 - Vision insurance withholding	\$59.65
2144 - Life insurance withholding	\$39.96
2146 - Dependent Care FSA Withholding	\$2,259.58
2148 - SUTA withholding	(\$1,256.85)
Total - 2100 - Accrued liabilities	\$7,783.32
Total Other Current Liability	\$7,783.32
Total Current Liabilities	\$26,488.29
Equity	

ITEM 3

Financial Row	Amount
Retained Earnings	\$52,870,716.97
Net Income	(\$28,461,965.31)
Total Equity	\$24,408,751.66
Total Liabilities & Equity	\$24,435,239.95



Memo

To: IMPO Executive Committee
From: Sean Northup, Deputy Director, IMPO
Anna Gremling, Executive Director, IMPO
Date: August 8, 2025
Att: 2026 IMPO Board Budget.pdf
Re: 2026 UPWP & Budget Amendment #3

As the oversight bodies for the Indianapolis Metropolitan Planning Organization (the IMPO), the Indiana Department of Transportation (INDOT) and the Federal Highway Administration (FHWA) require adopted annual Unified Planning Work Programs (UPWP) and associated budgets.

This action is the year two amendment to the 2025-2026 biannual UPWP.

Summary of Changes:

The 2026 organizational budget will be \$7,170,913, not including READI or Federal Exchange. Salary and benefit assumptions, year over year from 2025 to 2026:

- *Medical:* 10% medical plan increase, though our benefits vendor has recently said we can expect less of an increase
- *Salaries:* 5% salary adjustment pot, to be informed by the board-initiated staff salary benchmarking study completed in August 2025
- *Interns:* \$20,000 intern wages
- *Disability:* A 2% increase in short- and long-term disability insurance
- *Life:* A 0% increase to life insurance
- *Unemployment:* No change to FICA, FUTA, SUTA
- *Fringe benefits:* Slightly more staff utilizing Professional Dues Reimbursement, Child Care FSA, and education reimbursement
- Overhead (salaries and benefits) account for about 42% of the total 2026 annual planning grant. For context, that's hovered between 51 and 54% for about a decade, and many MPOs in the state are over 100% and flexing infrastructure funds over to cover staff and planning work.

Operational expense assumptions for 2026:

- \$150,000 for legal fees, the same conservative budget as 2025
- \$25,000 in audit fees (flat from 2025)

- \$50,000 for HR services contract
- \$65,000 rent, a slight increase
- A substantial increase to travel, training, and conferences, which has been lower than expected since COVID but should pick up with AMPO involvement and staff professional development.
- Insurance, fees and software license budgets are all relatively the same as 2025.

Noteworthy 2026 planning initiatives, which will be highlighted at the Policy Committee meeting:

100F	Internship Program
100H	Website Redesign
100K	Strategic Plan
200C	Household Travel Survey
200D	Replica Vehicle Counts
200G	Travel Demand Model Updates
300F	Engineering Cost Review
300G	MiTIP
400B	MTP Major Update
500B	SS4A Safety Action Plan
500C	Active Transportation Plan
500E	MPO-MIBOR Community Preference Study
500E	Red Line After Study
600A	IndyGo Eastside Mobility Hub
600H	Local Planning Projects
900K	EPA/CIRDA Outreach

If you have any questions, feel free to call Sean at 317.327.5149 or email at sean.northup@indympo.gov

		100	200	300	400	500	600	700	800	900	
		Planning Administration	Data and GIS	Programming	LR Transportation Plan & Air Quality & Freight	Multi Model (Transit & Active Transportation)	Other Planning Initiatives & Studies	Economic Development	Housing	Water & Environment	Total
REVENUE											
Grant Revenue											
	2026 PL + 5303	\$1,496,663	\$781,192	\$271,604	\$345,356	\$376,808	\$440,879	\$0	\$0	\$0	\$3,712,503
	2025 PL +5303	\$294,000	\$656,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$950,000
	2025 PL 100% Safety Set-Aside (2.5% of CPG)	\$0	\$0	\$0	\$0	\$95,192	\$0	\$0	\$0	\$0	\$95,192
	HSIP										\$0
	STBG										\$0
	CMAQ										\$0
	Federal Exchange										\$0
	Other Non-MPO Grants	\$0	\$80,000	\$0	\$0	\$400,000	\$300,000	\$0	\$0	\$20,000	\$800,000
	Total Grant Revenue	\$1,790,663	\$1,517,192	\$271,604	\$345,356	\$872,000	\$740,879	\$0	\$0	\$20,000	\$5,557,695
Matching Revenue											
	2026 PL + 5303	\$370,366	\$117,898	\$67,901	\$86,339	\$54,202	\$10,220	\$0	\$0	\$0	\$706,926
	2025 PL +5303	\$73,500	\$164,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$237,500
	HSIP										\$0
	STBG										\$0
	CMAQ										\$0
	Other Local Funds	\$65,000	\$97,400	\$0	\$0	\$140,000	\$175,000	\$0	\$0	\$0	\$477,400
	Total Match Revenue	\$508,866	\$379,298	\$67,901	\$86,339	\$194,202	\$185,220	\$0	\$0	\$0	\$1,421,826
Total Revenue		\$2,299,529	\$1,896,490	\$339,505	\$431,695	\$1,066,202	\$926,099	\$0	\$0	\$20,000	\$6,979,520
Salaries & Benefits											
		100	200	300	400	500	600	700	800	900	TOTAL
7210	Salaries & wage expenses	\$550,992	\$257,978	\$123,476	\$243,197	\$0	\$32,558	\$0	\$0	\$0	\$1,208,200
72##	Benefits expenses	\$313,784	\$146,916	\$70,318	\$138,498	\$0	\$18,541	\$0	\$0	\$0	\$688,058
	Total Salaries & Benefits	\$864,776	\$404,894	\$193,794	\$381,695	\$0	\$51,099	\$0	\$0	\$0	\$1,896,258
Revenue less Salaries & Benefits		\$1,434,753	\$1,491,596	\$145,711	\$50,000	\$1,066,202	\$875,000	\$0	\$0	\$20,000	\$5,083,262
Administrative Expenses											
		100	200	300	400	500	600	700	800	900	TOTAL
7500	Contract service expenses	\$308,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308,800
8100	Nonpersonnel expenses	\$83,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,000
8200	Facility & equipment expenses	\$114,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114,229
8300	Travel expenses (lodging transportation and per diem)	\$89,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,000
8500	Other expenses	\$321,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$321,024
	Total Administrative expenses	\$916,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$916,053
Revenue less Salaries and Benefits and Administrative Expenses		\$518,700	\$1,491,596	\$145,711	\$50,000	\$1,066,202	\$875,000	\$0	\$0	\$20,000	\$4,167,209
Consulting Budget											
		100	200	300	400	500	600	700	800	900	TOTAL
Pass-Through (i.e. IndyGo, KnowZone, CARTA, IEDC, EDA)		\$65,000	\$177,400	\$0	\$0	\$540,000	\$0	\$0	\$0	\$20,000	\$802,400
Federal Exchange (STBG, TAP, CMAQ/Carbon Reduction, HSIP)				\$0							
8000	Consulting - Grant	\$362,960	\$1,051,357	\$116,569	\$40,000	\$420,962	\$700,000	\$0	\$0	\$0	\$2,691,847
8000	Consulting - Match	\$90,740	\$262,839	\$29,142	\$10,000	\$105,240	\$175,000	\$0	\$0	\$0	\$672,962
Total Consulting Project Expenses (Consulting Budget)		\$453,700	\$1,314,196	\$145,711	\$50,000	\$526,202	\$875,000	\$0	\$0	\$0	\$3,364,809
Net Income/(Loss)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT A

2026 Budget

Prepared by S. Northup, IMPO Deputy Director, 7/23/2025 | Proposed Exec 8/22/2025

[illegible]

**A RESOLUTION OF THE EXECUTIVE COMMITTEE OF
THE INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
APPROVING THE 2026 IMPO BUDGET**

Resolution Number 2025-EXEC-012

WHEREAS, the Indianapolis Metropolitan Planning Organization (the “IMPO”) is charged with the responsibility of providing for the continuing, cooperative and comprehensive transportation planning process for the Indianapolis Metropolitan Planning Area (“Planning Area”); and

WHEREAS, the IMPO Executive Committee (“Executive Committee”), a committee of the IMPO, is the overseeing body for the IMPO, other than for transportation-related funding activities of the IMPO under applicable U.S. Department of Transportation regulations; and

WHEREAS, the Transportation Policy Committee has approved the 2026 Unified Planning Work Program (UPWP) and authorized the IMPO to enter into a grant agreement with the Indiana Department of Transportation (INDOT); and

WHEREAS, the IMPO has entered into a Federal Exchange agreement with INDOT, which will significantly increase the amount of project funding flowing through the IMPO; and

WHEREAS, it is the desire of the Executive Committee to authorize and approve the 2026 IMPO budget as further set forth in this Resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Executive Committee of the IMPO as follows:

SECTION 1: Approve and adopt the Indianapolis Metropolitan Planning Organization’s 2026 budget and authorize the Executive Director to negotiate and enter into the contracts and engagements necessary to implement the budget in Exhibit A attached hereto and incorporated by reference.

SECTION 2: That any prior action taken by the Executive Director or any staff necessary in connection with the item or items approved herein is hereby ratified and adopted as actions on behalf of the IMPO.

SECTION 3: That any officer, including but not limited to the Executive Director of the IMPO, and each of them, is authorized and empowered to take any and all action necessary and to execute all agreements, instruments and other documents, in such form and as each of such officer(s) considers necessary or desirable to effectuate the foregoing resolutions and to carry out the purposes thereof; the taking of any such action and execution of any such agreement, instrument or document to be conclusive evidence of the due authorization thereof by the Executive Committee of the IMPO.

SECTION 4: This Resolution shall be effective immediately upon its passage.

* * * * *

PASSED by the Executive Committee of the Indianapolis Metropolitan Planning Organization this 22nd day of August, 2025.

Chair, Indianapolis MPO Executive Committee

Anna M. Gremling
Indianapolis MPO Executive Director

4843-4174-0739v2

MEMO

TO: IMPO Executive Committee

FROM: Anna Gremling

DATE: August 15, 2025

RE: IMPO Investment Policy revisions

The IMPO's Investment Policy, Version 2.0 was presented at the December 13, 2024 Executive Committee meeting seeking approval to update language in Section II. i. b. under General Objectives and Safety to allow the IMPO flexibility in investments. Specifically, it was to clarify that "awarded funds can be invested prior to expected award date." Resolution 2024-EXEC-024 was approved, yet the Investment Policy, Version 2.0 attached thereto did not reflect these changes, making the approved resolution unclear.

As a result, for transparency and clarification purposes, we are bringing to you Resolution 2025-EXEC-014 with the specific language that will be inserted into Section II. i. b. of the IMPO's Investment Policy, Version 2.0. The CURRENT language is as follows:

Section II. i. Safety, b. Local funding and "set aside funds" – or project funding that is not awarded as safeguard against change orders – are the only IMPO funds authorized for investment. Awarded project funding and programmed planning funds must always remain accessible and may not be invested.

The PROPOSED language is as follows:

Section II. i. Safety, b. *Local funding and "set aside funds" – or project funding that is not awarded as safeguard against change orders, as well as awarded project funding and programmed planning funds may be invested provided that sufficient funds remain accessible as needed for project funding and planning.*

If you have any questions, feel free to call me at 317-956-9347 or email me at anna.gremling@indympo.gov

EXHIBIT A

REVISED IMPO INVESTMENT POLICY

INVESTMENT POLICY

INDIANAPOLIS MPO

November 2025| Version 2.0

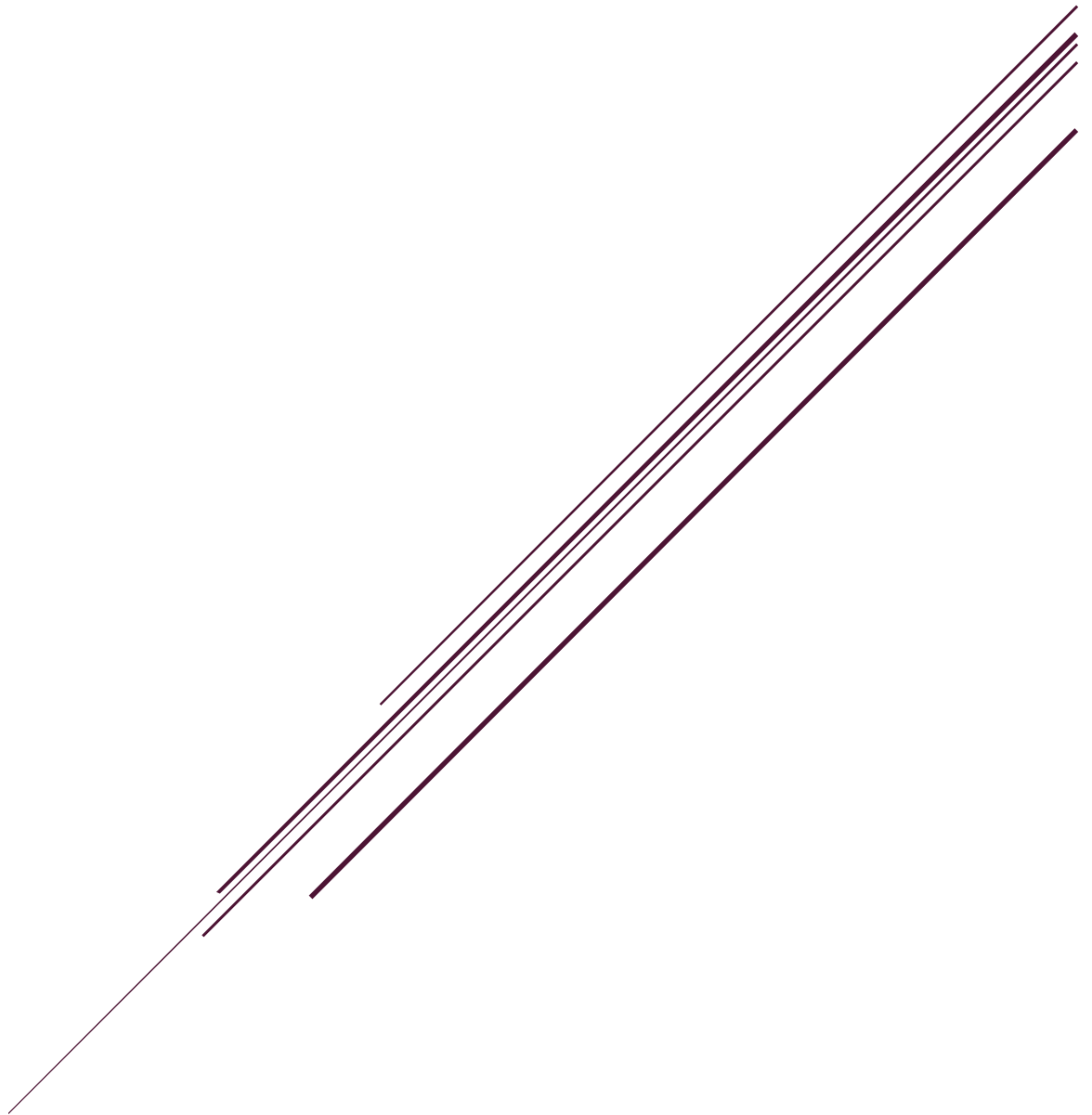


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I. Statement of Purpose

The purpose of this Policy is to authorize the Indianapolis Metropolitan Planning Organization (“the IMPO”) Executive Committee to make certain investments, provide investment objectives and guidelines for the management of public funds, to safeguard funds, to assure the availability of funds when needed, and, at all times, invest according to and consistent with state law, IC 5-13-9 et seq., as amended.

This Policy applies to the investment of all funds, unless the investment of certain defined funds is governed by a separate statute or agreement. The IMPO may consolidate cash and reserve balances to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping, and administration. With concurrence from the Executive Committee, the IMPO executive director will allot investment income to overhead expenses, planning initiatives, and infrastructure awards in accordance with generally accepted accounting principles.

II. General Objectives

i. Safety

- a. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall investment portfolio. The objective will be to mitigate credit risk and interest rate risk.
- b. Local funding and “set aside funds” – or project funding that is not awarded as safeguard against change orders, as well as awarded project funding and programmed planning funds may be invested provided that sufficient funds remain accessible as needed for project funding and planning.

ii. Credit Risk

- a. The IMPO will minimize credit risk, which is the risk of loss of all or part of the investment portfolio due to the failure of the security issuer or backer, by limiting investments to the types of securities as listed in Section IV of this Policy and by diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

iii. Interest Rate Risk

- a. The IMPO will minimize interest rate risk, which is the risk that the market value of securities in the investment portfolio will fall due to changes in market interest rates, by structuring the investment portfolio so that security maturities match cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

iv. Liquidity

- a. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the investment portfolio so that securities mature concurrent with cash needs to meet anticipated demands in the Transportation Improvement Program (“the TIP”).

v. **Return**

- a. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

III. Standards of Care

i. **Prudence**

- a. The standard of prudence to be used by investment officials shall be the "Indiana Uniform Prudent Investor Act" standard and shall be applied in the context of managing an overall investment portfolio. The Executive Committee, the Executive Director, and their designees acting in accordance with the written procedures in this Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this Policy.

ii. **Ethics and Conflicts of Interest**

- a. The Executive Committee, the Executive Director, and their designees involved in the investment of IMPO funds shall refrain from personal business activity that could conflict with the proper execution and management of the investment portfolio, or that could impair their ability to make impartial decisions. The Executive Committee, the Executive Director, and their designees shall disclose any material interests in financial institutions with which they conduct business, in accordance with applicable laws and this Policy. The Executive Committee, the Executive Director, and their designees shall further disclose any personal financial / investment positions that could be related to the performance of the investment portfolio. The Executive Committee, the Executive Director, and their designees shall refrain from undertaking personal investment transactions with the same individuals or businesses with whom business is conducted on behalf of the IMPO.

iii. **Delegation of Authority & Reporting**

- a. The Executive Committee delegates authority to manage the investment portfolio to the Executive Director, but maintains the responsibilities of ongoing review and oversight.
- b. All investments will be made through the IMPO's authorized investment broker, which will be selected in accordance with the IMPO's Procurement Policy, then directed and monitored by the Executive Director on behalf of the Executive Committee.
- c. The Executive Director and their designees shall prepare an investment portfolio report at least quarterly. The report will include:
 - 1. A management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the last quarter;
 - 2. A listing of individual securities held at the end of the reporting period including type, acquisition cost, book cost, and market value; and
 - 3. The percentage of the total portfolio represented by each type of investment.
- d. The Executive Committee shall discuss performance of investments, ongoing cash needs, determine the portfolio amount, and review and update investment strategies. The investment portfolio amount will be an amount that the Executive Committee deems

acceptable to invest which shall be approved by the Executive Committee. The Executive Director and their designees shall detail the percentage of the investment portfolio to be invested in different types of securities and the terms for each investment. The Executive Director shall establish a system of controls to regulate the activities of any persons designated to carry out investments on behalf of the IMPO.

- e. The IMPO shall defend and hold harmless the Executive Committee, the Executive Director, and their designees from and against any and all claims, losses, costs or damages (including, without limitation, attorney's fees) they may incur relating to or arising out of such person's actions pursuant to this Policy, except to the extent caused by such person's gross negligence or willful misconduct.

IV. Suitable & Authorized Investments

- a. The IMPO will only make investments permitted by the State of Indiana IC 5-13-9, which include:
 - 1. Securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States and issued by any of the following:
 - i. The United States Treasury
 - ii. A federal agency
 - iii. A federal instrumentality
 - iv. A federal government sponsored enterprise
 - 2. Securities fully guaranteed and issued by any of the following:
 - i. A federal agency
 - ii. A federal instrumentality
 - iii. A federal government-sponsored enterprise
 - 3. Municipal securities issued by an Indiana local governmental entity, a quasi-governmental entity related to the state, or a unit of government, municipal corporation, or special taxing district in Indiana, if the issuer has not defaulted on any of the issuer's obligations within the twenty (20) years preceding the date of the purchase in accordance with IC 5-13-9.2.
 - 4. Money market mutual funds rated AAAM, or its equivalent, by Standard and Poor's Corporation or Aaa, or its equivalent, by Moody's Investors Service, Inc. in accordance with IC 5-13-9-2.5.
 - 5. Repurchase agreements in accordance with IC 5-13-9-3.
 - 6. Transaction accounts, certificates of deposit and deposit accounts issued or offered by a designated depository. The Executive Director shall obtain quotes from each designated depository in accordance with IC 5-13-9-4.
 - 7. Certificates of deposit authorized by a resolution of the Executive Committee in accordance with IC 5-13-9-5 and 5-13-9-5.3.
 - 8. Local government investment pools in accordance with IC 5-13-9-11.

V. Investment Diversification & Constraints

- a. To eliminate risk of loss resulting from the overconcentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all IMPO funds shall be diversified by maturity, issuer, and security type.
 1. Maturity: No more than twenty-five percent (25%) of the investment portfolio may be invested beyond 24 months.
 2. Default risk: No more than five percent (5%) of the overall investment portfolio may be invested in the securities of a single issuer of *Suitable & Authorized Investments* item a-3.
 3. Based on liquidity needs, at least twenty percent (20%) of the overall portfolio shall be invested in overnight instruments or in marketable securities which can be converted to cash within one day.
- b. The IMPO's investments must have a stated final maturity of not more than two years pursuant to IC 5-13-9-5.6. Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the investment portfolio should be continuously invested in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.
- c. The Executive Committee may adopt an ordinance, pursuant to IC 5-13-9-5.7, appointing and authorizing the Executive Director to make investments having a stated final maturity that is more than two (2) years but not more than five (5) years after the date of purchase. The total investments of the IMPO with maturities of two (2) to five (5) years outstanding at the time of purchase may not exceed twenty-five percent (25%) of its total portfolio of public funds invested, including balances in transaction accounts.
- d. The Executive Director shall obtain competitive bids for investment with financial institutions in accordance with the IMPO Procurement Policy and IC 5-13-9-4. The Executive Director shall obtain bids from at least two brokers or financial institutions on all purchases of investment instruments on the secondary market. Overnight sweep investment instruments shall not be subject to this section.

VI. Code Citations

- a. IC 5-13-9 Indiana Uniform Prudent Investor Act
- b. IC 30-4-3.5 The Prudent Investor Rule

VII. List of Changes

November 2024	Under "Safety," clarified that awarded funds can be invested prior to expected award date.
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**A RESOLUTION OF THE EXECUTIVE COMMITTEE OF
THE INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
APPROVING THE IMPO INVESTMENT POLICY UPDATE**

Resolution Number 2025-EXEC-014

WHEREAS, the Indianapolis Metropolitan Planning Organization (the “IMPO”) is charged with the responsibility of providing for the continuing, cooperative and comprehensive transportation planning process for the Indianapolis Metropolitan Planning Area (“Planning Area”); and

WHEREAS, the IMPO Executive Committee (“Executive Committee”), a committee of the IMPO, is the overseeing body for the IMPO, other than for transportation-related funding activities of the IMPO under applicable U.S. Department of Transportation regulations; and

WHEREAS, it is the desire of the Executive Committee to authorize and approve certain actions as further set forth in this Resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Executive Committee of the IMPO as follows:

SECTION 1: That the IMPO Investment Policy version 2.0 attached hereto and incorporated herein by reference as Exhibit A is hereby authorized, adopted, ratified and confirmed in all respects as the policy of the IMPO until such time as further amended or superseded.

SECTION 2: That any prior action taken by the Executive Director or any staff necessary in connection with the item or items approved herein is hereby ratified and adopted as actions on behalf of the IMPO.

SECTION 3: That any officer, including but not limited to the Executive Director of the IMPO, and each of them, is authorized and empowered to take any and all action necessary and to execute all agreements, instruments and other documents, in such form and as each of such officer(s) considers necessary or desirable to effectuate the foregoing resolutions and to carry out the purposes thereof; the taking of any such action and execution of any such agreement, instrument or document to be conclusive evidence of the due authorization thereof by the Executive Committee of the IMPO.

SECTION 4: This Resolution shall be effective immediately upon its passage.

* * * * *

PASSED by the Executive Committee of the Indianapolis Metropolitan Planning Organization this 22nd day of August, 2025.

Chair, Indianapolis MPO Executive Committee

Anna M. Gremling, Executive Director
Indianapolis Metropolitan Planning Organization

4843-4174-0739v2



Memo

To: Executive Board From: IMPO
Date: August 22, 2025
Re: Resolution Bundle 2025 -EXEC-008

Resolution Bundle 2025- EXEC-008 includes the following resolutions, which enable the Executive Director to enter into agreements with vendors for products and services as described:

A. Caliper Corporation

- a. Agreement to update the Travel Demand Model to integrate new advance modules including general support and maintenance.
- b. Sole Source
- c. Total Cost: \$607,000 (\$485,600/80% federal funding and \$121,400/20% local match provided by IMPO membership funds)
- d. Term extends to 12/31/27.

B. Corradino Group, Inc.

- a. Agreement to provide Road Safety Audits for high crash intersections in the MPA.
- b. RFP process
- c. Total Cost: \$226,500 (\$181,200 / 80% SS4A and \$45,300 / 20% local match provided by IMPO membership funds)
- d. Term extension to 12/31/26.

C. Fourth Economy

- a. Agreement for the 2025 IMPO Strategic Plan to guide the organization's priorities, structure, and regional role over the coming years.
- b. RFP process
- c. Total Cost \$250,000 (\$200,000/80% federal funding and \$50,000/20% local match provided by IMPO membership funds)
- d. Term extends to 12/31/26.

D. ETC Institute

- a. Agreement for vendor to conduct a statistically valid on-board survey of the red and purple lines only. This will build on work completed in 2025.
- b. RFP Process
- c. Total Cost: \$56,121.16 (\$44,896.93/80% IMPO funding and \$11,224.23/ 20% IndyGo funding)
- d. Term extends to 12/31/27.

E. City of Indianapolis

- a. Amendment to continue the IMPO office lease for 2026.
- b. Sole Source
- c. Total Cost: \$63,065.00 (\$50,452.00/80% federal funding and \$12,613.00 local match provided by IMPO membership fees.
- d. Term extends to 12/31/26.

If you have additional questions, please feel free to call Anna Gremling at 317.327-5487.

**A RESOLUTION OF THE EXECUTIVE COMMITTEE OF
THE INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
APPROVING CERTAIN ACTIONS**

Resolution Number 2025-EXEC-008

WHEREAS, the Indianapolis Metropolitan Planning Organization (the “IMPO”) is charged with the responsibility of providing for the continuing, cooperative and comprehensive transportation planning process for the Indianapolis Metropolitan Planning Area (“Planning Area”); and

WHEREAS, the IMPO Executive Committee (“Executive Committee”), a committee of the IMPO, is the overseeing body for the IMPO, other than for transportation-related funding activities of the IMPO under applicable U.S. Department of Transportation regulations; and

WHEREAS, it is the desire of the Executive Committee to authorize and approve certain actions as further set forth in this Resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Executive Committee of the IMPO as follows:

SECTION 1: That the Executive Director is approved and authorized to negotiate and enter into the contracts and agreements listed in Exhibit A and attached hereto and incorporated by reference.

SECTION 2: That any prior action taken by the Executive Director or any staff necessary in connection with the item or items approved herein is hereby ratified and adopted as actions on behalf of the IMPO.

SECTION 3: That any officer, including but not limited to the Executive Director of the IMPO, and each of them, is authorized and empowered to take any and all action necessary and to execute all agreements, instruments and other documents, in such form and as each of such officer(s) considers necessary or desirable to effectuate the foregoing resolutions and to carry out the purposes thereof; the taking of any such action and execution of any such agreement, instrument or document to be conclusive evidence of the due authorization thereof by the Executive Committee of the IMPO.

SECTION 4: This Resolution shall be effective immediately upon its passage.

* * * * *

PASSED by the Executive Committee of the Indianapolis Metropolitan Planning Organization.

Chair, Indianapolis MPO Executive Committee

Date: _____

Anna M. Gremling, Executive Director
Indianapolis Metropolitan Planning Organization

Date: _____

EXHIBIT A

CONTRACTS AND ENGAGEMENTS

CALIPER CORPORATION

To negotiate and execute an agreement with Caliper Corporation, for an amount not to exceed \$607,000.00 utilizing 80% federal funds provided by the IMPO (\$485,600.00) and 20% local match funds provided by IMPO membership dues (\$121,400.00) for a not to exceed contract total of \$607,000.00 The agreement extends to December 31, 2027.

CORRADINO GROUP, INC.

To negotiate and execute an agreement with Corradino Group, Inc., for an amount not to exceed \$226,500.00 utilizing 80% federal funds provided by the IMPO (\$181,200.00) and 20% local match funds provided by IMPO membership dues (\$45,300.00) for a not to exceed contract total of \$226,500.00. The agreement extends to December 31, 2026.

FOURTH ECONOMY

To negotiate and execute an agreement with Fourth Economy for an amount not to exceed \$250,000.00 utilizing 80% federal funds provided by the IMPO (\$200,000.00) and 20% local match funds provided by IMPO membership dues (\$50,000.00) for a not to exceed contract total of \$250,000.00. The agreement extends to December 31, 2026.

ETC INSTITUTE

To negotiate and execute an agreement with ETC Institute, for an amount not to exceed \$56,121.16 utilizing 80% federal funds (\$44,896.93) and 20% local match funds provided by IndyGo funding (\$11,224.23) for a not to exceed contract total of \$56,121.16. The agreement extends to December 31, 2027.

CITY OF INDIANAPOLIS

To negotiate and execute Amendment 5 with the City of Indianapolis for an amount not to exceed \$63,065.00 utilizing 80% federal funds provided by the IMPO (\$50,452.00) and 20% local match funds provided by IMPO membership dues (\$12,613.00) for a not to exceed contract total of \$63,065.00. The agreement extends to December 31, 2026.



Memo

To: IMPO Exec Committee

From: Annie Dixon

Date: July 30, 2025

Re: ETC Institute's Contract to Complete Remaining IndyGo On Board Survey Tasks

Executive Committee,

At the December 13th, 2024 meeting, the Executive Committee authorized IMPO to enter an agreement with ETC Institute to conduct an FTA-required on board survey of the IndyGo system for \$379,135.69 at a 50/50 local match split with IndyGo. IMPO staff entered into a contract with ETC Institute for \$50,000 in 2025 to complete partial work with the full system on board survey (OBS) to be completed in September 2026.

To maintain consistency with prior precedent for IndyGo-IMPO projects, IMPO is seeking approval of a new contract with ETC Institute for the remaining \$327,135.69 at an 80/20 match. A table of tasks is included below.

Task	Full Scope - Task Total	2025 Contract	2025 % of Original Budget
Task 1: Survey Management Plan	\$16,168.93	\$15,360.49	95%
Task 2: Survey Design and Sampling Plan	\$17,806.83	\$11,574.44	65%
Task 3: Survey Questionnaire	\$20,500.98	\$13,325.64	65%
Task 4: Survey Staffing and Training Plan	\$12,562.85	\$9,739.44	78%
Task 5: Pilot Survey	\$ 11,481.19	\$0	0%
Task 6: OD Conduct Data Collection for Full Survey	\$168,592.23	\$0	0%
Task 6: O2O Conduct Data Collection for Full Survey	\$ 34,992.10	\$0	0%
Task 7: Data Entry and Processing	\$ 35,883.83	\$0	0%
Task 8: Final Report	\$ 31,991.54	\$0	0%
Task 9: Dashboard (additional)	\$ 29,155.21	\$0	0%
Total	\$379,135.69	\$50,000	13.2%

If you have any questions, feel free to call me at 317.327.5646 or email me at Annie.Dixon@indympo.gov

**A RESOLUTION OF THE EXECUTIVE COMMITTEE OF
THE INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
APPROVING CERTAIN ACTIONS**

Resolution Number 2025-EXEC-011

WHEREAS, the Indianapolis Metropolitan Planning Organization (the “IMPO”) is charged with the responsibility of providing for the continuing, cooperative and comprehensive transportation planning process for the Indianapolis Metropolitan Planning Area (“Planning Area”); and

WHEREAS, the IMPO Executive Committee (“Executive Committee”), a committee of the IMPO, is the overseeing body for the IMPO, other than for transportation-related funding activities of the IMPO under applicable U.S. Department of Transportation regulations; and

WHEREAS, Resolution 2024-EXEC-025 was adopted on December 13, 2024, which authorized IMPO to enter an agreement with ETC Institute to conduct an FTA-required on board survey of the IndyGo system for \$379,135.69 at a 50/50 local match split with IndyGo; and

WHEREAS, the original resolution and contract are hereby attached in attachments A and B; and

WHEREAS, IMPO executed a \$50,000 contract (contract number 00000243 and PO number 1083) to complete Task 1 and begin work on tasks 2-4 of the original scope in the year 2025; and

WHEREAS, IMPO has historically conducted planning work with IndyGo at an 80/20 local match split, and IMPO seeks to maintain that precedent; and

WHEREAS, IMPO is requesting the authorization to sign a new contract to be funded at an 80/20 match for the remaining tasks (\$329,135.69); and

WHEREAS, it is the desire of the Executive Committee to authorize and approve certain actions as further set forth in this Resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Executive Committee of the IMPO as follows:

SECTION 1: That the Executive Director is approved and authorized to negotiate and enter into the contracts and agreements listed in Exhibit A and attached hereto and incorporated by reference.

SECTION 2: That any prior action taken by the Executive Director or any staff necessary in connection with the item or items approved herein is hereby ratified and adopted as actions on behalf of the IMPO.

SECTION 3: That any officer, including but not limited to the Executive Director of the IMPO, and each of them, is authorized and empowered to take any and all action necessary and to execute all agreements, instruments and other documents, in such form and as each of such officer(s) considers necessary or desirable to effectuate the foregoing resolutions and to carry out the purposes thereof; the taking of any such action and execution of any such agreement, instrument or document to be conclusive evidence of the due authorization thereof by the Executive Committee of the IMPO.

SECTION 4: This Resolution shall be effective immediately upon its passage.

* * * * *

PASSED by the Executive Committee of the Indianapolis Metropolitan Planning Organization.

Chair, Indianapolis MPO Executive Committee

Date:_____

Anna M. Gremling, Executive Director
Indianapolis Metropolitan Planning Organization

Date:_____

EXHIBIT C

CONTRACTS AND ENGAGEMENTS

ETC Institute

To negotiate and execute an agreement with ETC Institute Inc. for a total amount not to exceed \$329,135.69 utilizing 80% federal funds provided by IMPO totaling \$263,308.55 PL funds and 20% local match provided by IndyGo (\$65,827.14). The agreement extends to December 31, 2027

MEMO

TO: IMPO Executive Committee

FROM: Anna Gremling

DATE: August 15, 2025

RE: IMPO Human Resources Manual revisions

IMPO, in an effort to continually improve and keep current with evolving needs and industry standards, reviewed and revised the IMPO's Human Resources Manual (a.k.a. the Employee Handbook). The HR Manual provides updated policies and guidance for employees and supervisors in the daily execution of their roles with the IMPO.

The IMPO made minor clarifications and administrative edits throughout the Manual to enhance readability, update references, and maintain compliance with applicable employment laws.

The updates are summarized in the chart below.

Section	Action	Summary of Change
Americans with Disabilities Act (ADA) and Reasonable Accommodation	Updated	Added reference to the Pregnant Workers Fairness Act (PWFA) to affirm IMPO's commitment to providing reasonable accommodations for employees with known limitations related to pregnancy, childbirth, or related conditions.
Employment Classifications	Updated	Added language that Interns may be eligible for parking and mileage reimbursement depending upon their role and length of internship.
Remote Work and Alternative Work Schedule Policies	Updated	Clarified approval processes and expectations for out-of-state work, AWS requests, and in-office days under remote work and alternative scheduling arrangements.
Accommodation for Nursing Mothers	Updated	Added reference to the Providing Urgent Maternal Protections for Nursing Mothers Act (PUMP Act), clarifying eligibility for nursing breaks for all employees, including exempt (salaried) employees.
Pay Schedule	Updated	Clarified that the work week for calculating overtime runs Monday through Sunday; and the pay period as beginning on Monday (week one) and concluding on Sunday (week two).
Parking and Transit Pass Benefits	Updated	Clarified that employees may choose either a monthly parking pass or a public transit pass, but not both. Provided additional guidance for reimbursement of occasional parking expenses, with limits based on the cost difference between benefits.
Paid Time Off Leaving the IMPO Final Pay	Updated	Added requirements for PTO payout at separation of employment.
Volunteer Leave	Updated	Changed from Education to Volunteer Leave to expand the opportunities for employees to use this benefit.
Leaving the IMPO	Updated	Employees voluntarily separating must satisfy the 2-week notice period to be eligible for PTO payout to a maximum of 188 hours. Involuntary separations are not eligible for PTO payout under an circumstance.

If you have any questions, feel free to call me at 317-956-9347 or email me at anna.gremling@indympo.gov

**A RESOLUTION OF THE EXECUTIVE COMMITTEE OF
THE INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
APPROVING THE IMPO HUMAN RESOURCES MANUAL**

Resolution Number 2025-EXEC-013

WHEREAS, the Indianapolis Metropolitan Planning Organization (the “IMPO”) is charged with the responsibility of providing for the continuing, cooperative and comprehensive transportation planning process for the Indianapolis Metropolitan Planning Area (“Planning Area”); and

WHEREAS, the IMPO Executive Committee (“Executive Committee”), a committee of the IMPO, is the overseeing body for the IMPO, other than for transportation-related funding activities of the IMPO under applicable U.S. Department of Transportation regulations; and

WHEREAS, it is the desire of the Executive Committee to authorize and approve certain actions as further set forth in this Resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Executive Committee of the IMPO as follows:

SECTION 1: That the IMPO Human Resources Manual attached hereto and incorporated herein by reference as Exhibit A is hereby authorized, adopted, ratified and confirmed in all respects as the policy of the IMPO until such time as further amended or superseded.

SECTION 2: That any prior action taken by the Executive Director or any staff necessary in connection with the item or items approved herein is hereby ratified and adopted as actions on behalf of the IMPO.

SECTION 3: That any officer, including but not limited to the Executive Director of the IMPO, and each of them, is authorized and empowered to take any and all action necessary and to execute all agreements, instruments and other documents, in such form and as each of such officer(s) considers necessary or desirable to effectuate the foregoing resolutions and to carry out the purposes thereof; the taking of any such action and execution of any such agreement, instrument or document to be conclusive evidence of the due authorization thereof by the Executive Committee of the IMPO.

SECTION 4: This Resolution shall be effective immediately upon its passage.

* * * * *

PASSED by the Executive Committee of the Indianapolis Metropolitan Planning Organization this 22nd day of August, 2025.

Chair, Indianapolis MPO Executive Committee

Anna M. Gremling, Executive Director
Indianapolis Metropolitan Planning Organization

4843-4174-0739v2

EXHIBIT A

REVISED HUMAN RESOURCES MANUAL

Human Resources Manual
Indianapolis Metropolitan Planning Organization
A Guide for Our Employees



Revised: August 22, 2025

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Acknowledgement of Receipt

I acknowledge that I have received a copy of the Indianapolis Metropolitan Planning Organization (IMPO) Human Resources Manual ("Manual"). I understand that I am responsible for reading and abiding by all policies and procedures in this Manual, as well as all other policies and procedures of the IMPO.

I also understand that the purpose of this Manual is to inform me of the IMPO's policies and procedures, and that it is not a contract of employment. Nothing in this Manual provides any entitlement to me or to any IMPO employee, nor is it intended to create contractual obligations of any kind. I understand that the IMPO has the right to change any provision of this Manual at any time and that I will be bound by any such changes.

Employee Signature

Date

Full Name (please print)

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Welcome

Welcome to the Indianapolis Metropolitan Planning Organization (IMPO). We are happy to have you join our team of dedicated professionals.

The IMPO is a regional planning agency whose members include nearly all cities, towns and counties in central Indiana. Not only are we the Federally designated Metropolitan Planning Organization for Central Indiana, but we also do work in economic development, land use, housing, and environmental resources.

The IMPO provides our employees with an excellent package of benefits and employee-friendly policies intended to develop and retain top talent, while providing excellent and efficient service for the citizens of central Indiana. This Human Resources Manual provides an overview of the responsibilities of the IMPO and the employee, as well as the IMPO's human resources philosophy and policies. We wish you every success in your new job with us and hope you will quickly feel a part of our growing team.

Anna Gremling
Executive Director

Who We Are

Our Vision

Central Indiana will thrive when we continuously improve our built environment and expand economic opportunities for all residents.

Our Mission

The Indianapolis MPO develops smart, equitable solutions to long-term regional challenges through strong leadership, responsible stewardship, innovation, and effective, inclusive collaboration.

Our Core Values

We commit to uncompromised moral integrity, transparency, and honesty in all that we do.

We also commit to:

- Excellent Customer Service
- Diversity, Equity, Inclusivity, and Belonging
- Fact-Based Decision-Making
- Effective and Efficient Stewardship of our Resources
- Embracing an Openness for Creating Solutions
- Giving Easy Access to Data for Others to Use

Our Pillars

Convene: Bring experts and community members together

Inform: Provide reliable data to support planning and policymaking

Plan: Create and adopt infrastructure plans and track their implementation

Fund: Fund regionally significant projects

Introduction

This Human Resources Manual ("Manual") is a compilation of personnel policies, practices and procedures currently in effect at the Indianapolis Metropolitan Planning Organization ("IMPO").

The Manual is designed to introduce you to the IMPO, familiarize you with IMPO policies, provide general guidelines on work rules, benefits and other issues related to your employment, and help answer many of the questions that may arise in connection with your employment.

This Human Resources Manual is not a contract of employment and does not create a contract of employment. The Metropolitan Planning Organization generally does not offer individual employees formal employment contracts with the IMPO. This Manual does not create a contract, express or implied, guaranteeing you any specific term of employment, nor does it obligate you to continue your employment for a specific period. The purpose of the Manual is simply to provide you with a convenient explanation of present policies and practices of the IMPO. This Manual is an overview or a guideline. It cannot cover every matter that might arise in the workplace. For this reason, specific questions regarding the applicability of a particular policy or practice should be addressed to the Management Team.

The IMPO reserves the right to modify any of our policies and procedures, including those covered in this Manual, at any time. We will seek to notify you of such changes by email and other appropriate means. However, such a notice is not required for changes to be effective.

EQUAL EMPLOYMENT OPPORTUNITY AND ANTI-HARASSMENT POLICIES

Commitment to Diversity

At the IMPO, we work to create and support a business environment where all people are welcome. When inclusiveness reigns, differences are viewed as a source of strength, innovation, and productivity.

We believe a diverse, inclusive, and equitable workplace is one where all employees, regardless of their gender, race, ethnicity, national origin, age, sexual orientation or identity, education, or disability, feel valued and respected. We are committed to a nondiscriminatory approach and provide equal opportunity for employment and advancement in all our departments and programs. We respect and value diverse life experiences and heritages and ensure that all voices are valued and heard in our organization.

To provide informed, authentic leadership for cultural equity, the IMPO strives to:

- See diversity, equity, inclusion, and belonging as critical to our mission and ensuring the well-being of our staff and the communities we serve.
- Acknowledge and dismantle any inequities within our policies, systems, programs, and services. Explore potential underlying, unquestioned assumptions that interfere with inclusiveness.
- Practice and encourage transparent communication in all interactions.
- Lead with respect and tolerance. We expect all employees to embrace this notion and express it in workplace interactions and through everyday practices.

The IMPO abides by the following action items to help promote diversity and inclusion in our workplace:

- Pursue cultural competency throughout our organization by creating substantive learning opportunities and formal, transparent policies.
- Improve our cultural leadership pipeline by creating and supporting programs and policies that foster leadership which strives to reflect Central Indiana.
- Collaborating and connecting with other organizations committed to diversity and inclusion efforts.
- Provide sessions on diversity, inclusion, and equity to provide information and resources for our staff.
- Continue to evolve our hiring, promoting and evaluation processes to be more intentional and conscious of biases.

Inclusionary Workplace Behavior

At IMPO we practice and expect employees to practice inclusionary behavior and communication with each other. Because we strive for equity and inclusion, we encourage employees and management to bring forward concerns about workplace culture where instances of microaggression or biases might be occurring (defined as exclusionary language and behavior). Employees can expect that IMPO will give serious consideration to, and address concerns brought forth in good faith with an aim to improve our relationships and understanding of each other. Employees should take their concerns to a member of leadership.

Equal Employment Opportunity

The IMPO is an equal opportunity employer and makes all employment decisions without regard to race, religion, color, sex (including pregnancy, sexual orientation, and gender identity), national origin, disability, age, genetic information, veteran status or any other status protected under applicable federal, state, or local laws. This policy applies to all terms and conditions of employment, including but not limited to, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, benefits, compensation, and training. We seek to comply with all applicable federal, state, and local laws related to discrimination and will not tolerate the interference with the ability of any of the IMPO's employees to perform their job duties.

The IMPO makes decisions concerning employment based strictly on an individual's qualifications and ability to perform the job under consideration, the comparative qualifications and abilities of other applicants or employees, and the individual's past performance within the organization.

If you believe that an employment decision has been made that does not conform with management's commitment to equal opportunity, you should promptly bring the matter to the attention of your immediate supervisor, designated manager, or the Management Team. Your complaint will be promptly, thoroughly, and impartially investigated. There will be no retaliation against any employee who files a complaint in good faith, even if the result of the investigation produces insufficient evidence to support the complaint.

Americans with Disabilities Act *(Updated 7/1/2025)*

The federal Americans with Disabilities Act (ADA) prohibits discrimination against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, fringe benefits, job training, and other terms, conditions, and privileges of employment. The ADA does not alter the IMPO's right to hire the best-qualified applicant, but it does prohibit discrimination against a qualified applicant or employee because of their disability, or because of a perceived disability. As a matter of IMPO policy, the IMPO prohibits discrimination of any kind against people with disabilities.

The federal Pregnant Workers Fairness Act (PWFA) provides similar protections, requiring covered employers to offer reasonable accommodations to qualified employees and applicants with known limitations related to pregnancy, childbirth, or related medical conditions, unless it causes undue hardship. IMPO fully complies with the PWFA by providing reasonable accommodation for qualified individuals in these circumstances.

Disabled Defined

An applicant or employee is considered disabled if they (1) have a physical or mental impairment that substantially limits one or more major life activities; (2) have a record or past history of such an impairment; or (3) is regarded or perceived (correctly or incorrectly) as having such impairment.

A qualified employee or applicant with a disability is an individual who satisfies the requisite skill, experience, education, and other job-related requirements of the position held or desired, and who, with or without reasonable accommodation, can perform the essential functions of that position.

Reasonable Accommodation

A reasonable accommodation is any change in the work environment (or in the way things are usually done) to help a person with a disability apply for a job, perform the duties of a job, or enjoy the benefits and privileges of employment. A reasonable accommodation may also be provided for qualified employees and applicants experiencing limitations related to pregnancy, childbirth, or related medical conditions, as required by the PWFA.

Qualified applicants or employees who are disabled or who are experiencing pregnancy-related limitations should request reasonable accommodation from the IMPO in order to allow them to perform a particular job. If you are disabled and you desire such reasonable accommodation, contact your immediate supervisor, designated manager, or the Management Team. On receipt of your request, we will meet with you to discuss your disability or pregnancy-related condition. We may ask for information from your health care provider(s) regarding the nature of your disability and the nature of your limitations or take other steps necessary to help us determine viable options for reasonable accommodation. We will then work with you to determine whether your disability can be reasonably accommodated, and if it can be accommodated, we will explore alternatives with you and endeavor to implement a mutually agreeable accommodation.

Reasonable accommodation may take many forms and it will vary from one employee to another. Please note that according to the ADA and the PWFA, the IMPO does not have to provide the exact accommodation you want, and if more than one accommodation works, we may choose which one to provide. Furthermore, the IMPO does not have to provide an accommodation if doing so would cause undue hardship to the IMPO.

Workplace Bullying

Objective

The purpose of this policy is to communicate to all employees, including supervisors, managers and executives, that the IMPO will not *in any instance* tolerate bullying behavior. Employees found in violation of this policy will be disciplined, up to and including termination.

Definition

The IMPO defines bullying as repeated, health-harming mistreatment of one or more people by one or more perpetrators. It is abusive conduct that includes:

- Threatening, humiliating, or intimidating behaviors.

- Work interference/sabotage that prevents work from getting done.
- Verbal abuse.

Such behavior violates the IMPO's Code of Ethics, which clearly states that all employees will be treated with dignity and respect.

Examples

The IMPO considers the following types of behavior examples of bullying:

- Verbal and cyber bullying. Slandering, ridiculing, or maligning a person or their family; persistent name-calling that is hurtful, insulting or humiliating; using a person as the butt of jokes; abusive and offensive remarks.
- Physical bullying. Pushing, shoving, kicking, poking, tripping, assault or threat of physical assault, damage to a person's work area or property.
- Gesture bullying. Nonverbal gestures that can convey threatening messages.
- Exclusion. Socially or physically excluding or disregarding a person in work-related activities.

In addition, the following examples may constitute or contribute to evidence of bullying in the workplace:

- Persistent singling out of one person.
- Shouting or raising one's voice at an individual in public or in private.
- Using obscene or intimidating gestures.
- Not allowing the person to speak or express themselves (i.e., ignoring or interrupting).
- Personal insults and use of offensive nicknames.
- Public humiliation in any form.
- Constant criticism on matters unrelated or minimally related to the person's job performance or description.
- Public reprimands.
- Repeatedly accusing someone of errors that cannot be documented.
- Deliberately interfering with mail and other communications.
- Spreading rumors and gossip regarding individuals.
- Encouraging others to disregard a supervisor's instructions.
- Manipulating the ability of someone to do their work (e.g., overloading, underloading, withholding information, setting deadlines that cannot be met, giving deliberately ambiguous instructions).
- Assigning menial tasks not in keeping with the normal responsibilities of the job.
- Taking credit for another person's ideas.
- Refusing reasonable requests for leave in the absence of work-related reasons not to grant leave.
- Deliberately excluding an individual or isolating them from work-related activities, such as meetings.

- Unwanted physical contact, physical abuse or threats of abuse to an individual or an individual's property (defacing or marking up property).

Individuals who feel they have experienced bullying should report this to their supervisor, designated manager or the Management Team before the conduct becomes severe or pervasive. All employees are strongly encouraged to report any bullying conduct they experience or witness as soon as possible to allow the IMPO to take appropriate action.

Workplace Harassment

The IMPO is committed to providing a work environment that provides employees equality, respect, and dignity. In keeping with this commitment, the IMPO has adopted a policy of "zero tolerance" regarding employee harassment. Harassment is defined under federal law as unwelcome conduct that is based on race, color, religion, sex (including pregnancy, sexual orientation and gender identity), national origin, age (40 or older), disability, genetic information, veteran status or any other category protected by applicable federal, state, or local laws. Harassment becomes unlawful where: (1) enduring the offensive conduct becomes a condition of continued employment; or (2) the conduct is severe or pervasive enough to create a work environment that a reasonable person would consider intimidating, hostile, or abusive.

This policy applies to all aspects of your employment. Harassment of any other person, including, without limitation, fellow employees, contractors, visitors, clients, or customers, whether at work or outside of work, is grounds for disciplinary action up to and including immediate termination. The IMPO provides this policy to all employees. Every complaint received will be promptly, thoroughly, and impartially investigated, and resolved appropriately. The IMPO will not tolerate retaliation against anyone who complains of harassment or who participates in an investigation.

Sexual Harassment

Sexual harassment is prohibited and applies equally to men and women. Federal law defines sexual harassment as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature, when the conduct: (1) explicitly or implicitly affects a term or condition of an employee's employment; (2) is used as the basis for employment decisions affecting the employee; or unreasonably interferes with an employee's work performance or creates an intimidating, hostile or offensive working environment.

Such conduct may include but is not limited to: subtle or overt pressure for sexual favors; inappropriate touching; lewd, sexually oriented comments or jokes; foul or obscene language; posting of suggestive or sexually explicit posters, calendars, photographs, graffiti, or cartoons; and repeated requests for dates. IMPO policy further prohibits harassment and discrimination based on sex stereotyping. Sex stereotyping occurs when one person perceives a man to be unduly effeminate or a woman to be unduly masculine and harasses or discriminates against that person because they do not fit the stereotype of being male or female. The IMPO encourages reporting of all perceived incidents of sexual harassment, regardless of who the offender may be. Every employee is encouraged to raise any questions or concerns with their immediate supervisor, designated manager, or a member of the Management Team.

Supervisors' Responsibilities

All managers are expected to ensure that the work environment is free from sexual and other harassment. They are responsible for the application and communication of this policy within their work areas. Managers should:

- Encourage employees to report any violations of this policy before the harassment becomes severe or pervasive.
- Make sure the Management Team is made aware of any inappropriate behavior in the workplace.
- Create a work environment where sexual and other harassment is not permitted.

Procedures for Reporting and Investigating Harassment

Employees should report incidents of inappropriate behavior or harassment as soon as possible. Employees who believe they have been harassed by a manager, co-worker, vendor, visitor, or client should promptly notify their immediate supervisor, designated manager, or the Management Team. If the employee's immediate supervisor is involved in the incident, the employee should report the incident to the Executive Director. If the concern is regarding the Executive Director, the employee should contact the Chair of the IMPO Executive Committee. The IMPO takes claims of harassment seriously, no matter how trivial a claim may appear. All complaints of harassment, sexual harassment, or other inappropriate sexual conduct will be promptly, thoroughly, and impartially investigated by an outside HR Consultant.

The IMPO prohibits retaliation against any employee who files or pursues a harassment claim. To the extent possible, all complaints and related information will remain confidential, except to those individuals who need the information to investigate, educate, or act in response to the complaint.

All employees are expected to cooperate fully with any ongoing investigation regarding a harassment incident. Employees who believe they have been unjustly charged with harassment can defend themselves verbally or in writing at any stage of the investigation.

Investigations may include interviews with the parties involved, and, where necessary, individuals who may have observed the alleged conduct or who may have relevant knowledge.

At the conclusion of a harassment investigation, the complainant and the accused will be informed of the determination. Where appropriate, counseling or mediation may be offered.

Penalties for Violation of Anti-Harassment Policy

If it is determined that inappropriate conduct has occurred, the IMPO will act promptly to eliminate the offending conduct and take such action as is appropriate under the circumstances. Such action may range from counseling to termination of employment and may include such other forms of disciplinary action (such as, for example, suspension), as the IMPO deems appropriate under the circumstances and in accordance with applicable law.

GENERAL EMPLOYMENT POLICIES AND PRACTICES

Your Employment Relationship with the IMPO

The Metropolitan Planning Organization generally does not offer individual employees a formal employment contract with the IMPO. Employment is “at will,” meaning that you or the IMPO may end your employment at any time for any lawful reason.

This Manual is not a contract. It does not create any agreement, express or implied, guaranteeing you any specific terms or conditions of employment. Nothing contained in this Manual should be construed as creating a contract guaranteeing employment for any specific duration, nor does the Manual obligate you to continue your employment for a specific period. Unless you have entered into an employment agreement that supersedes this document, either you or the IMPO may terminate the employment relationship at any time. The Manual does not guarantee any prescribed process for discipline and discharge.

No manager or other representative of the IMPO, other than the Executive Director or Deputy Director, has the authority to enter into any agreement guaranteeing employment for any specific period. No such agreement shall be enforceable unless it is in writing and signed by the Board Chair and the employee.

Open Door Policy

The IMPO encourages open communication, feedback, and discussion about any matter of importance to you. The IMPO's open door policy means that employees are free to speak with a member of the Management Team about any topic of concern.

Whether you have a concern or suggestion, we want to hear from you. Most problems can be resolved through discussion with your immediate supervisor. This is encouraged as your first effort to resolve an issue. However, an open-door policy means that you may also discuss your issues and concerns with a member of the Management Team. By listening to you, we can improve, resolve concerns, and foster our employees' understanding of the rationale for practices, processes, and decisions.

The IMPO will attempt to keep all such expressions of concern, investigations, and the terms of the resolution confidential. However, while pursuing a resolution some disclosure of information to others may be necessary. Additionally, your direct supervisor will be included as needed. No employee will be disciplined or otherwise penalized for raising a concern in good faith.

Recruitment and Hiring

The IMPO's primary goal when recruiting new employees is to fill vacancies with persons who have the best available skills, abilities, or experience needed to perform the work. Decisions regarding the recruitment, selection, and placement of employees are made based on job-related criteria.

When positions become available, qualified current employees are welcome and encouraged to apply for the position. As openings occur, notices relating general information about the position are posted.

We encourage current employees to recruit new talent for the IMPO.

Employment Applications

The IMPO relies upon the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. Any material misrepresentations, falsifications, or omissions in any of this information or data may result in the exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

Background Checks

The IMPO conducts a criminal background check on potential employees in compliance with the Fair Credit Reporting Act (FCRA). A criminal background check is initiated once a conditional offer of employment has been made and accepted by the candidate.

If there is a finding on the criminal record, we will assess the potential risks and liabilities related to the job's requirements using these primary criteria:

1. We will evaluate whether the crime was a felony or misdemeanor and its severity within each classification.
2. The nature of the offense and its job-relatedness. Violent crimes, fraud, theft or receiving stolen property for example may be relevant and serious. A misdemeanor possession charge might not be.
3. We consider how long ago the offense happened and your conduct since that time. The more time that has passed since the offense, the more positive.
4. We may need to speak with you regarding the incident(s) to evaluate whether the incident is still pending.

If a background check contains negative information, the IMPO Management Team will assess the potential risks and liabilities related to the job's requirements and determine whether the individual should be hired. If a decision not to hire a candidate is made based on the results of a background check, there may be certain additional Fair Credit Reporting Act (FCRA) requirements that will be handled by the IMPO Management Team in conjunction with the employment screening service.

Background check information will be maintained in a file separate from employees' personnel file.

Reporting Arrests & Convictions

A member of the IMPO Management Team should be notified within three (3) calendar days of any arrest, conviction, or entry of a guilty plea for any misdemeanor or felony criminal offense, or immediately upon reporting to work following such arrest, conviction, or plea entry, whichever is earlier. This obligation includes drug or alcohol related offenses but does not apply to minor traffic tickets, infractions, ordinance violation, or citations.

Whether the IMPO will take disciplinary action depends upon a review of all factors involved, including whether the employee's action was work-related, the nature of the act, and/or resultant circumstances which adversely affect attendance or performance. Disciplinary action is not dependent upon the disposition of any case in court.

Employees are expected to be on the job, ready to work, when scheduled. Inability to report to work as scheduled due to an arrest may lead to disciplinary action, up to and including termination, for violation of any attendance policy or job abandonment.

Employment Classifications *(Updated 7/1/2025)*

The following terms will be used to describe pay and employment classifications which provides for how employees are paid, their employment status with relation to working hours and eligibility for certain benefits:

Pay Classifications

- **Exempt Employees:** Exempt employees whose positions meet the criteria established by the Fair Labor Standards Act (FLSA) are exempt from receiving overtime pay. Exempt employees are paid a set salary regardless of the number of hours worked each workweek. Exempt employees may be required to work additional hours to meet the obligations of their position without the expectation of additional or overtime pay.
- **Non-Exempt Employees:** Non-exempt employees are paid for all hours worked and are entitled to receive overtime pay at 1.5 times their regular rate of pay for hours worked in excess of 37.5 in a workweek.

Employment Classifications

- **Full-Time Employees:** Full-time employees are those who are regularly scheduled to work at least 37.5 hours per week that are not hired on a temporary basis. Full-time employees are eligible for IMPO benefits subject to the terms, conditions, and limitations of each benefit program.
- **Part-Time Employees:** Part-time employees are those who are regularly scheduled to work fewer than 37.5 hours per week that are not hired on a temporary basis. Part-time employees are not eligible for IMPO benefits, except as required by law.
- **Temporary Employees:** Temporary employees are hired for an interim period, usually to fill in for vacations, leaves of absence, or projects of a limited duration. Temporary employees are not eligible for IMPO benefits, except as required by law.

- Intern: The goal of the IMPO internship program is to provide students and other new entrants into the field with relevant work experience. Interns will work a flexible schedule to coordinate with their school or work schedule. Interns should have a strong interest in the field and or be seeking a degree in planning, public administration, management or policy, geography, engineering or another related field, or actively pursuing a related career. Interns may be eligible for parking and mileage reimbursement depending upon their role. Otherwise, an intern is classified as a temporary employee working for a limited duration of less than one year and not eligible for IMPO benefits, except as required by law.

Orientation and Training

To help you become familiar with the IMPO and our way of doing things, the IMPO will provide an orientation and training session within the first few days after you begin work. The content of the session will depend in large part on the nature of your responsibilities, while other parts will be applicable to all employees. In addition, the IMPO may periodically offer additional training or educational programs. Some programs may be voluntary, while others will be required.

Immigration Law Applicable to All Employees

The IMPO complies with the Immigration Reform and Control Act of 1986 by employing only U.S. citizens and non-citizens who are authorized to work in the United States. All employees are asked on their first day of work to provide original documents verifying the right to work in the United States and to sign a verification form required by federal law (Form I-9). If you cannot verify your right to work in the United States within three (3) days of hire, the IMPO is required by law to terminate your employment.

Code of Conduct

The IMPO expects employees to behave professionally when interacting with clients, coworkers and visitors. Failure to comply with common standards of conduct for professional offices will result in disciplinary action, up to and including termination of employment. The following examples of employee responsibilities are provided as general guidelines but should not be considered an all-inclusive list of acceptable conduct.

1. Be responsible for all duties as outlined in your job description or as otherwise directed by your supervisor.
2. Work cooperatively with management/supervision, coworkers, clients and vendors.
3. Do not intentionally or carelessly misuse, destroy, steal or damage property of the IMPO or any of its employees, contractors, clients, visitors or vendors.
4. Respect the privacy of others and avoid gossiping, spreading rumors or acting in a way that harms the privacy or reputation of a coworker.
5. Behave and communicate in a professional and responsible manner in all business encounters; avoid swearing or coarse language, including discriminatory or offensive language.
6. Be available for work as assigned and responsive to changes in work schedules made to accommodate the needs of our clients.
7. Maintain regular and dependable attendance.

8. Accurately report hours worked through the timekeeping system, as required.
9. Notify your supervisor prior to your starting time in the event of an unplanned absence or late arrival.
10. Remain alert and awake all times while on duty.
11. Maintain personal hygiene and dress in a manner that conforms to accepted standards for IMPO professional offices.
12. Fully and honestly cooperate in any IMPO investigation.
13. Refrain from any criminal conduct (including off duty conduct).
14. Refrain from conducting personal business or activities during worktime.
15. Refrain from inappropriate or offensive behavior in a professional business environment, including but not limited to celebrations during corporate social functions.

Progressive Discipline

The IMPO's own best interest lies in ensuring fair treatment of all employees and in making certain that disciplinary actions are prompt, uniform, and impartial. The IMPO's primary purpose for administering disciplinary action is to correct the problem, prevent recurrence, and prepare the employee for satisfactory performance in the future.

Progressive discipline means that, with respect to most disciplinary problems, these steps will normally be followed: 1) verbal warning, 2) written warning and/or establishment of a performance improvement plan, 3) final written warning or suspension with or without pay, and 4) termination of employment. There may be circumstances when one or more steps are bypassed based on the severity or frequency of the offense. IMPO reserves the right to enforce discipline up to and including immediate termination of the employment of an employee who engages in gross misconduct or another serious offense. An employee placed on unpaid disciplinary suspension will not be allowed to use paid time off to cover the suspension.

While it is impossible to list every type of behavior that may be deemed a serious offense, the policies in this Human Resources Manual and specifically the *Code of Conduct*, include examples of problems that may result in disciplinary action, suspension or termination of employment. By using progressive discipline, we hope that most problems can be corrected at an early stage, benefiting both the employee and the IMPO.

Code of Ethics & Business Conduct

The IMPO conducts its business fairly, impartially, in an ethical and proper manner, and in compliance with all laws and regulations.

The IMPO is committed to conducting its business with integrity underlying all relationships. The highest standards of ethical business conduct are required of employees in the performance of their responsibilities. Employees will not engage in conduct or activity that may raise questions as to the IMPO's honesty, impartiality or reputation or otherwise cause embarrassment to the IMPO. Employees will avoid any action, whether specifically prohibited in the personnel policies, which might result in or reasonably be expected to create an appearance of:

- Using public office or public position for private gain
- Giving preferential treatment to any person or entity
- Losing impartiality
- Unethical or fraudulent conduct
- Adversely affecting the confidence of the public in the integrity of the IMPO

Every employee has the responsibility to ask questions, seek guidance, report suspected violations and express concerns regarding compliance with this policy. The IMPO will communicate to employees its commitment to integrity and uncompromising values. The IMPO will inform employees of policies and procedures regarding ethical business conduct and assist them in resolving questions and in reporting suspected violations. Retaliation against employees who use these reporting mechanisms to raise genuine concerns will not be tolerated.

The IMPO is responsible for providing policy guidance and issuing procedures to assist employees in complying with expectations of ethical business conduct and uncompromising values. This policy constitutes the standards of ethical business conduct required of all employees. Supervisors are responsible for supporting the implementation and monitoring compliance.

Conflict of Interest

The IMPO strives to provide the best service to our stakeholders, and we require the full attention and efforts of our talented employees, directors, and board members. To this end, the IMPO focuses on shared values, purpose and vision.

All employees, directors and officers are asked to disclose possible conflicts to the Executive Director. The IMPO considers employment outside an individual's position with the organization permissible if it:

- Does not interfere, compete or conflict with the IMPO's interest, and
- Does not diminish the responsibilities to meet all related responsibilities and demands of their role with the IMPO

Political Activity Involvement

An employee shall not engage in political activity while on IMPO time or with IMPO resources. No employee may request or compel political activity by a person under threat or promise of official action or inaction. It is NOT a violation of the code of conduct to encourage an employee to work the polls in an official position on election day.

Gift and Entertainment Policy

The IMPO follows the INDOT policy (42 IAC 1-5-1 Gifts; Travel Expenses; Waivers) for Gifts and Entertainment which can be found posted in the HRIS. All directors, board members and staff shall avoid the receipt of payments, gifts, entertainment or other favors which go beyond common courtesy, or are not usually associated with accepted business practice and, therefore, might be regarded as placing them under some obligation to a third party dealing or desiring to deal with the IMPO.

Whistle Blower/ Complaint Resolution

In keeping with the policy of maintaining the highest standards of conduct and ethics, the IMPO will investigate complaints of suspected fraudulent or dishonest use or misuse of its resources or property by staff, board members, consultants, or volunteers.

The IMPO will also investigate complaints concerning its programs and services. Staff, board members, consultants, volunteers, and community members are encouraged to report suspected fraudulent or dishonest conduct or problems with services provided, pursuant to the procedures set forth below.

This policy supplements, and does not replace, any procedures required by law, regulation, or funding source requirements.

Reporting

A person's concerns about possible fraudulent or dishonest use or misuse of resources or property, or program operation, should be reported: to the IMPO's Executive Director (if an employee or volunteer); to the Chairperson of the IMPO Executive Committee (if a board member); to the IMPO Executive Director (if a client or community member).

If, for any reason, a person finds it difficult to report their concerns to such person, they may report the concerns directly to the Chairperson of the IMPO Board of Directors. Alternately, to facilitate reporting of suspected violations where the reporter wishes to remain anonymous, a written statement may be submitted to one of the individuals listed above.

Investigation

All relevant matters, including suspected but unproved matters, will be promptly reviewed and analyzed, with documentation of the receipt, retention, investigation, and treatment of the complaint. Appropriate corrective action will be taken, if necessary, and findings may be communicated to the reporting person and their supervisor, if appropriate. Investigations may be conducted by independent persons such as auditors and/or attorneys. Investigators will endeavor to maintain appropriate confidentiality, but confidentiality is not guaranteed.

No Retaliation

No director, manager, employee, volunteer, or board member who in good faith reports suspected fraudulent or dishonest use or misuse of its resources or property or complaints concerning the services it provides and programs the IMPO runs shall suffer harassment, retaliation, or adverse employment or other consequence.

An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower/ Complaint Resolution Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization. The Policy is in addition to any non-retaliation requirements contained in the IMPO Personnel Policies or required by law.

This protection from retaliation is not intended to prohibit supervisors from acting, including disciplinary action, in the usual scope of their duties and based on valid performance-related

factors. Individuals making complaints must be cautious to avoid baseless allegations; employees who intentionally make false allegations are subject to disciplinary action in accordance with the IMPO Personnel Policies.

WORKPLACE POLICIES

Hours of Work

The workweek is generally from Monday through Friday, with core work hours from 9:30 a.m. to 3:00 p.m. and office hours between 8:00 a.m. and 5:00 p.m. Employees, whether working in the office or remote, should be accessible and available during core work hours.

Lunch Break

Lunch breaks are offered to full time employees. The length and schedule for lunch breaks are to be coordinated with and approved by the employee's supervisor.

Breaks

Rest breaks are to be no longer than 15 minutes. You are not required to take a break, but we encourage it for your health and well-being. Breaks are offered 2 times a day for full time employees who work 6 hours or more daily. They are offered only once a day for part time employees who work 5 hours or less daily. Rest breaks are on the clock, meaning you don't have to record your rest break.

Flex Time

The IMPO recognizes that many employees need flexibility in work schedules to meet childcare, healthcare, service calls, and other needs. Within the structure of the core hours, you may schedule your thirty-seven and a half (37.5) hour workweek as you choose, if the nature of your job permits such flexibility and your supervisor approves your schedule. Flexibility outside of the core work hours is at the discretion of your immediate supervisor.

Remote Work *(Updated 7/1/2025)*

The IMPO's discretionary Remote Work (RW) policy is intended to provide work location flexibility to eligible IMPO employees. This policy is not an entitlement and in no way alters the terms and conditions of employment with the IMPO.

To be eligible for RW, an employee must at least "Meet Expectations" in their most recent performance review, and not be on an employee performance improvement plan, unless otherwise determined to be eligible by the Executive Director. IMPO employees may choose to work a RW schedule as long as it does not interfere with good customer service, professional standards, productivity or place an unfair burden on other IMPO staff.

This RW policy allows employees to regularly work remotely for up to two days per week under normal circumstances. Requests to participate in this Remote Work policy must be made using the IMPO Remote Work Form and be approved by the employee's immediate

supervisor and the Executive Director. The Executive Director may set required days in the office at their discretion, and the Executive Director retains the right to deny any approved, active, or pending RW request at any time. Non-participating employees are expected to be in the office five days a week during IMPO core hours. The Executive Director and supervisors may authorize short-term deviations from RW agreements at their discretion, without requiring a formal RW request.

As part of the RW request, staff may designate two (2) weekly remote days with their supervisor when the employee will be available within core work hours. Approval or denial of the RW request is Executive Director's discretion, in coordination with the employee's supervisor. Employees can adjust their remote days quarterly or renew their active RW arrangement passively, no resubmission required. Any changes to the RW days must be approved by the employee's supervisor.

While working under the approved RW schedule, staff are expected to be working and available during core hours on the days specified on their RW form. Staff must have Microsoft Teams active on their IMPO or personal device to show their presence and availability. If Microsoft Teams is not on the employee's device or is inoperable, the employee must resolve the issue within four hours or report to the office until the issue is resolved.

Staff may have required in-person meetings as directed by their supervisor or the Executive Director. The employee's RW schedule should reflect these days and should not include remote work on these days unless coordinated with the supervisor and/or Executive Director in advance. Staff participating in meetings remotely are encouraged to have the camera on their IMPO or personal device turned on and adhere to the IMPO's Dress Code. When presenting or participating in IMPO Technical and Policy Committee meetings, staff are required to have the camera on their device turned on and adhere to the IMPO's Dress Code. Calling into meetings by phone or not using the device's camera will be allowed when pre-approved by the supervisor.

State of Residency Change During Remote Work (Added 7/1/2025)

IMPO requires that any employee who intends to change their state of residence submit the proposed change for formal review and written approval prior to relocating.

1. Notify your supervisor and the Executive Director in writing at least ninety (90) days prior to the anticipated move and include a formal request for review and preapproval of the out-of-state residency change. The request must include the proposed new address and intended date of relocation.
2. IMPO leadership will review and respond to the request within three (3) weeks.
3. Requests may be approved or denied based on operational impact, compliance requirements, or budgetary considerations.

Requests will be evaluated on a case-by-case basis. IMPO reserves the right to deny continued employment for employees who relocate outside of Indiana without prior written approval.

Temporary Out-of-State Work (Added 7/1/2025)

Employees may not perform work from a temporary travel or vacation location, including during Paid Time Off (PTO), without prior written approval. To request temporary out-of-state work employees must submit a request to the Executive Director at least 30 days in advance, with the proposed dates, location, and reason for the request. IMPO reserves the right to approve or deny temporary out-of-state work requests based on business and compliance concerns.

Alternative Work Schedule

The IMPO also offers employees the opportunity to utilize an Alternative Work Schedule (AWS) for unique circumstances as deemed appropriate by the Executive Director. This AWS is offered within a framework that is fair, efficient, and allows employees additional flexibility while maintaining exceptionally high professional standards and positively impacting the IMPO's service to its Planning Partners, products, and reputation.

An AWS request is required for mid-to-long term deviations to an employee's regular work hours; the Executive Director may authorize short-term deviations without an AWS request at their discretion. An AWS request must be submitted in the following circumstances:

- If normal work hours will extend beyond or omit a portion of core hours;
- if normal work will be done on weekends;
- if more than two days a week will be remote;
- if any of the required in-office days will normally be remote;
- if work will be conducted intermittently while on Leave of Absence; or
- in any other circumstance where the Executive Director deems an AWS request necessary.

Employees must make an official request to their supervisor to participate in the Alternative Work Schedule. Supervisors, if they deem it appropriate for the employee and their section, will authorize the employee to submit an AWS Request Form in NeoGov. The decision to approve or deny the request, and the beginning and end dates of the AWS, will be at the discretion of the Executive Director. If approved, an AWS Agreement must be signed by the employee, their immediate supervisor, and the Executive Director that details the specifics of the AWS arrangement for that employee.

The AWS Agreement specifies the conditions applicable to an arrangement for performing work from a home office on a regular basis outside of the RW policy. The employee agrees to participate in the AWS Policy and to adhere to applicable policies and procedures as established in the AWS Agreement. In addition, the employee agrees that the IMPO will not be held responsible for costs, damages or losses resulting from the cessation of participating in the AWS Policy. The AWS Agreement is between the employee, their supervisor and the Executive Director and can be terminated at any time by the Executive Director.

Time Recordkeeping

Hourly employees are required to accurately record their stop and start times each workday and for lunch breaks. Falsification of hours worked may result in disciplinary action up to and including termination.

When taking a lunch, leaving for an appointment or taking care of personal business, hourly employees must note accordingly on their time sheet.

All employees, exempt/salary and non-exempt/hourly, must use available Paid Time Off when unable to work their regularly scheduled hours.

When non-exempt employees fall short of their regularly scheduled weekly hours, Paid Time Off will be added to the timecard by the supervisor. If a non-exempt employee has no available Paid Time Off, the time off will be unpaid. Excessive use of unpaid days off will be reviewed and may be subject to disciplinary action.

Timesheets must be approved by both the employee and the supervisor. The employee's approval indicates the employee agrees that the time reflected on the timesheet is accurate.

Requests to work more than your regularly scheduled hours in a work week must be preapproved by the supervisor. Failure to obtain preapproval may result in disciplinary action, up to and including termination.

Additional and Overtime Hours

The IMPO's standard work week is 37.5 hours. A workweek is defined as a 7-day period starting on Monday and ending on Sunday of the second week.

Because of the nature of our business, your job may periodically require you to work more than your regularly scheduled hours. If the IMPO requires that you work additional hours, you will be given as much advance notice as possible.

Exempt employees are paid a standard salary regardless of the number of hours worked in a week.

Non-exempt employees are compensated at a rate of 1.5 times their regular rate of pay when time worked is greater than 37.5 hours in a work week. Non-exempt employees may not work hours in excess of their regular schedule hours without prior approval by their immediate supervisor or the designated manager.

Paid leave hours (PTO, Holiday, Bereavement, etc.) will not be counted as "hours worked" for the purpose of calculating overtime for non-exempt employees.

Working overtime hours without prior approval may subject an employee to corrective action, up to and including termination of employment.

Attendance and Punctuality

It is important for you to report to work on time and to avoid unnecessary absences. The IMPO recognizes that illness or other circumstances beyond your control may cause you to be absent from work from time to time. However, frequent absenteeism or tardiness may result in disciplinary action, up to and including termination. Excessive absenteeism or frequent tardiness puts an unnecessary strain on your co-workers and can have a negative impact on the success of the IMPO.

You are expected to report to work when scheduled, whether that is in office or remote. Whenever you know in advance that you are going to be absent, you should notify your immediate supervisor or the designated manager. If your absence is unexpected, you should attempt to reach your immediate supervisor as soon as possible, but in no event later than one hour before you are due at work. In the event your immediate supervisor is unavailable, you must speak with a manager. If you must leave a voicemail, you must provide a number where your supervisor may reach you if need be.

Please note that some, but not all, absences are compensated under the IMPO's leave policies.

You are expected to be at your workstation or worksite at the beginning of each business day. If you are delayed, you must call or text your immediate supervisor to state the reason for the delay. As with absences, you must make every effort to speak directly with a manager. Regular delays in reporting to work will result in disciplinary action up to and including termination. Employees who are absent for three business days without reporting the absence to their supervisor will be considered to have voluntarily resigned as a result of job abandonment.

Accommodation for Nursing Mothers *(Updated 7/1/2025)*

In accordance with the federal Providing Urgent Maternal Protections for Nursing Mothers Act (PUMP Act), IMPO will provide reasonable break time to any employee who needs to express breast milk for their child. This applies to all employees, including exempt (salaried) employees, for as long as they have a need to express milk, consistent with federal requirements.

IMPO will provide a private space, other than a bathroom, that is shielded from view and free from intrusion, for employees to use for expressing breast milk.

To the extent possible, lactation breaks will be taken at the same time as any breaks already offered to the employee. The IMPO will make reasonable efforts to provide a refrigerator or other cold storage space for keeping milk that has been expressed.

Employees seeking accommodation under this policy should contact the Executive Director. IMPO will not retaliate against associates who request or obtain accommodation in accordance with this policy.

Employment of Relatives and Relationships at Work

The IMPO wants to ensure that organizational practices do not create situations such as

conflict of interest or favoritism based on the employment of relatives or romantic relationships that may develop between employees. This policy extends to practices that involve employee hiring, promotion, and transfer.

Close relatives, partners, those in a dating relationship or members of the same household are not permitted to be in positions that have a reporting responsibility to each other. Close relatives are defined as the following: husband, wife, father, mother, father-in-law, mother-in-law, grandfather, grandmother, son, son-in-law, daughter, daughter-in-law, uncle, aunt, nephew, niece, brother, sister, brother-in-law, sister, sister-in-law, step relatives and cousins.

Individuals will not be hired or promoted into a position that would create a conflict with the IMPO's policies. If employees begin a dating relationship or become relatives, partners, or members of the same household, and one party is in a supervisory position, that person is required to inform the Executive Director of the relationship. The employees will have 30 days to resolve the situation on their own by means of transferring to a different role or seeking employment outside of the IMPO. During those 30 days, the supervisory employee will not be involved or have direct input in the employment decisions of the other employee. If after 30 days, the employees have not yet resolved the situation on their own by a means acceptable to the IMPO, the IMPO will determine the most appropriate action for the specific situation. This may include transfer or, if necessary, termination of one of the employees.

The IMPO reserves the right to apply this policy to situations where there is a conflict or the potential for conflict because of the relationship between employees, even if no direct reporting relationship or authority is involved.

Any exceptions to this policy must be approved by the Executive Director. Written justification for the exception must be submitted to the Executive Director prior to any employment decisions.

Inclement Weather

The IMPO is open for business unless there is a government-declared state of emergency or unless you are advised otherwise by the Executive Director. There may be times when the IMPO will delay opening, and on rare occasions, may have to close. The office will close or delay opening when the City of Indianapolis City-County Building is closed or delayed. Use common sense and your best judgment when traveling to work in inclement weather.

In the event the IMPO's facilities are closed by the IMPO or the government, employees will be expected to work remotely. If you are delayed getting to work or cannot get to work at all because of inclement weather or cannot work remote, the absence will be charged to (1) paid time off or (2) unpaid time off, in that order. You should always use your judgment about your own safety in getting to work.

When severe weather develops or is anticipated to develop during the day and a decision is made by the IMPO to close before 5 p.m., it will be expected that the employee work remote unless otherwise noted.

Dress Code and Public Image

As an employee of IMPO, we expect you to present a clean and professional appearance when you represent us, whether you are in or outside of the office. You are, therefore, required to dress in appropriate business attire and to behave in a professional, business-like manner. It is essential that you always act in a professional manner and extend the highest courtesy to co-workers, visitors, customers, vendors and clients. If you are unsure how to dress for a meeting, please talk with your supervisor for direction.

In-Office Dress Code – Dressy Casual

The in-office IMPO dress code is dressy casual. Please keep in mind, however, that the IMPO is a professional business office, where elected officials and others may visit or be present for remote meetings and events. Dressy casual is defined as a balance between formal and casual. It is a step above casual; true casual is not appropriate for the office. While dressy casual includes jeans, the jeans must be a dark washed denim and must not be distressed or torn.

- **Tops:** All shirts with collars, dressy crewneck or V-neck shirts, sweaters, blouses, golf and polo shirts; any IMPO-issued clothing. Examples of inappropriate shirts include T-shirts, shirts with inappropriate slogans, tank tops, muscle shirts, camouflage and crop tops.
- **Bottoms:** Casual slacks or capris and trousers and dark wash jeans (must not be distressed); skirts or dresses of appropriate length. Examples of inappropriate pants include shorts, camouflage, and pants worn below the waist or hip line.
- **Footwear:** Casual slip-ons, tie shoes, dress sandals, and clean athletic shoes.

Generally, clean, neat clothing is acceptable. As always, please use common sense in your choice of work attire.

Board, Partner, Public Meeting Dress Code – Business Casual

The IMPO dress code for board, partner, and public meetings (aside from outdoor casual events) is business casual. Business casual is intended to give a professional and businesslike impression and is more formal than dressy casual. Business casual excludes jeans of any type.

- **Tops:** Shirts with buttons and collars, blouses, golf and polo shirts are acceptable. Suit jacket, sports coats, blazers or cardigans are strongly encouraged.
- **Bottoms:** Slacks, trousers, khaki pants, capris, and skirts are acceptable. Shorts and jeans of any type are unacceptable regardless of material, condition, or style.
- **Footwear:** Dress shoes (tie or slip-on), dress sandals.

It is the intent of this policy to comply with applicable state, local and federal laws prohibiting discrimination on the basis of color, race, religion, sex (including pregnancy, sexual orientation and gender identity), national origin, disability, age, genetic information, veteran status and any other status protected under such laws.

Workspace

Employees are responsible for maintaining the workspace assigned to them. A clean, orderly workspace provides an environment conducive to working efficiently. Employees should keep in mind that their workspace is part of a professional environment that portrays the IMPO's overall dedication to providing quality service to its clients. Therefore,

your workspace in the office or in a remote location should be clean, organized and generally free of items that are not required to perform your job or inappropriate.

Office Equipment

Certain equipment is assigned to staff depending on the needs of the job, such as a personal computer, tablets, projectors, a printer, and access to our central computers and servers. This equipment is the property of the IMPO and cannot be removed from the office without prior approval from your supervisor. The IMPO expects that you will treat this equipment with care and report any malfunctions immediately to staff members equipped to diagnose the problem and take corrective action.

Personnel Records

It is always important that the IMPO maintain accurate personnel records. You are responsible for notifying your immediate supervisor, the office manager or the Management Team of any change in name, home address, telephone number, immigration status, or any other pertinent information. By promptly notifying the IMPO of such changes, you will avoid compromise of your benefit eligibility, the return of W-2 forms, or similar inconvenience.

Performance Reviews and Salary Reviews

An employee's first performance review will take place after the first three months with the IMPO. Thereafter, performance reviews will normally be conducted at a minimum annually. Additional or more frequent reviews are encouraged. All performance reviews will be completed in writing by your supervisor or manager on the form or on-line system designated by the IMPO and reviewed during a conference with you. Factors considered in your review include the quality of your job performance, your attendance, meeting the requirements of your job description, dependability, attitude, cooperation, compliance with IMPO employment policies, any disciplinary actions, and year-to-year improvement in overall performance. Compensation increases are given by the IMPO at its discretion in consideration of various factors, including your performance review.

Information Technology

In addition to the policies in this Manual, IMPO has Information Technology policies and procedures in NeoGov that employees should review and follow. Please see your supervisor for more details.

Internet Access

The IMPO's email system and internet access may not be used for non-business-related purposes without prior authorization. In no event will an employee be allowed to transmit, retrieve, or store any information which may violate applicable copyright laws, or which may be prohibited from using the IMPO's email system or Internet access in a manner inconsistent with the Information Services Agency (ISA) Acceptable Use Policy.

Right to Monitor

The IMPO email and Internet system is always the property of the IMPO. By accessing the Internet and email services through facilities provided by the IMPO, you acknowledge that the IMPO (by itself or through its Internet Service Provider) may from time-to-time monitor, log and gather statistics on employee Internet activity and may examine all individual connections and communications. Please note that the IMPO uses email filters to block spam and computer viruses. These filters may from time-to-time block legitimate email messages.

All information is subject to public scrutiny.

Responsibilities and Obligations

Employees may not access, download or distribute material that is illegal, or which others may find offensive or objectionable, such as material that is pornographic, discriminatory, harassing, or an incitement to violence.

You must respect and comply with copyright, trademark and similar laws, and use such protected information in compliance with applicable legal standards. When using web-based sources, you must provide appropriate attribution and citation of information to the websites. Software must not be downloaded from the Internet without the prior approval of qualified persons within the IMPO.

Violation of this Policy

In all circumstances, use of Internet access and email systems must be consistent with the law and IMPO policies. Violation of this policy is a serious offense and, subject to the requirements of the law, may result in a range of sanctions, from restriction of access to electronic communication facilities to disciplinary action, up to and including termination.

Email

The email system is the property of the IMPO. All emails are archived on the server in accordance with our records retention policy, and all emails are subject to review by the IMPO.

The IMPO email system is IMPO property, and as such, is subject to monitoring. System monitoring is done for your protection and the protection of the rights or property of the provider of these services. Please consider this when conducting personal business using IMPO hardware and software.

Electronic mail is like any other form of IMPO communication and may not be used for harassment or other unlawful purposes. Your email account is an IMPO-provided privilege and is IMPO property. Remember that when you send email from the IMPO domain, you represent the IMPO whether your message is business-related or personal.

Confidentiality of Electronic Mail

All emails are subject to the Freedom of Information Act and the Indiana Access to Public Records Act. As noted above, electronic mail is always subject to monitoring, and the release of specific information is subject to applicable laws and IMPO rules, policies and procedures on confidentiality. Existing rules, policies and procedures governing the sharing of confidential information also apply to the sharing of information via commercial software.

Social Media

This policy governs employee use of social media, including any online tools used to share content and profiles, such as personal web pages, message boards, networks, communities, and social networking websites including, but not limited to, Facebook, X (Twitter), LinkedIn, Tumblr, Instagram, Reddit, Snapchat, and blogs. The lack of explicit reference to a specific site or type of social media does not limit the application of this policy.

IMPO respects the rights of all employees to use social media. However, because communications by employees on social media could negatively impact business operations, client and vendor relations, or create legal liability, it is necessary for IMPO to provide these guidelines. These guidelines are intended to define the types of conduct that are prohibited and are not meant to restrict employees' rights to protected speech or to discuss or share information related to their wages, hours, or other terms and conditions of employment.

Employees engaging in use of social media are subject to all of IMPO's policies and procedures, including, but not limited to, policies: (1) protecting trade secrets and confidential information related to IMPO's operation; (2) safeguarding company property; (3) prohibiting unlawful discrimination, harassment and retaliation; and (4) governing the use of company computers, telephone systems, and other electronic and communication systems owned or provided by IMPO.

Professional Use of Social Media

Professional use refers to activities conducted on behalf of IMPO or during working hours using IMPO accounts, networks, equipment, and/or resources. Employees representing IMPO on social media must:

1. Be authorized by management to share content related to the organization's official positions or policies and only on social media accounts that have been approved by IMPO.
2. Clearly identify themselves and their role at IMPO.
3. Use IMPO-approved branding and messaging.
4. Ensure accuracy of information shared.
5. Refrain from posting confidential, defamatory, discriminatory, or harassing content.
6. Social media account ownership: To the extent an employee is authorized as part of their job duties to use social media account(s) to advance the IMPO's interests, IMPO, not the employee, owns the account(s) and employees are required to return all logins and passwords for such accounts at the end of employment.

Personal Use of Social Media

Personal use refers to employee social media activity conducted outside of work hours and not using employer resources, including your company email address, a company issued device, or company networks. Employees have the right to use social media personally to express their personal opinions. However, when discussing topics related to their work or IMPO, employees:

1. May not use their IMPO assigned email address for a personal social media account.
2. Must include this statement "The opinions expressed here are personal and do not represent the views of IMPO".
3. May not disclose confidential or proprietary information.
4. May not use official titles, logos, trademarks or other IMPO branding unless previously approved by management.
5. Should be mindful that personal social media activity can reflect on IMPO.

Prohibited Activity

The following activities, whether committed in an employee's professional or personal use of social media, are prohibited under this Policy:

1. Unauthorized use or disclosure of IMPO or client/vendor confidential or proprietary information or trade secrets. Using or disclosing documents or similar information that has been designated or marked as business sensitive, confidential/private, intellectual property, or business use only in an unauthorized manner. Examples of confidential information include client or vendor information, trade secrets, non-public financial performance information and strategic business plans.
2. Using social media to post or to display comments about co-workers, supervisors, clients, vendors, planning partners, or members of management that are obscene, physically threatening or intimidating, or otherwise constitute a violation of IMPO's workplace policies against discrimination, retaliation, or harassment.
3. Posting or displaying content that is an intentional public attack on the quality of the IMPO's services in a manner that a reasonable person would perceive as calculated to harm our organization.
4. Disclosing or publishing any promotional content about IMPO or its services without management approval.
5. Using social media while on working time, unless it is being used for IMPO business and with the authorization of management.

All employees are expected to comply with this policy. Questions or concerns about compliance with this policy can be addressed to your manager or the Executive Director. Violations of this policy may result in disciplinary action up to and including termination of employment.

Generative Artificial Intelligence (AI) Chatbot Usage

Purpose

With the increasing popularity of generative AI chatbots such as OpenAI's ChatGPT and Google's Bard, it has become necessary to outline the proper use of such tools while working at IMPO. While we remain committed to adopting new technologies to aid our mission when possible, we also understand the risks and limitations of generative AI chatbots and want to ensure responsible use. Our goal is to protect employees, clients, suppliers, customers and the organization from harm.

Overview

While AI chatbots can be used to perform a variety of functions, this policy addresses only the use of a web-based interface to ask or "prompt" the chatbot in a conversational manner to find answers to questions or to create or edit written content.

Some examples of what could be created using an AI chatbot include:

- Emails and letters.
- Blog posts, reports and other publications.
- Sales and advertising copy.
- Policies and job descriptions.
- Spreadsheet calculations.
- Foreign language translations.
- Coding development or debugging.
- Document or information sorting.
- Outlines or summaries of internal or external information.

There are, however, risks in using this technology, including uncertainty about who owns the AI-created content and security/privacy concerns with inputting proprietary company information or sensitive information about an employee, client, customer, etc., when interacting with the chatbot. Additionally, the accuracy of the content created by these technologies cannot be relied upon, as the information may be outdated, misleading or sometimes fabricated.

Eligibility

This policy applies to all employees of IMPO and to all work associated with IMPO that those employees perform, whether on or off company premises.

Policy

Limited use of generative AI chatbots will be allowed while performing work for IMPO with the approval of your immediate supervisor. IMPO email addresses, credentials or phone numbers may be used to create an account with these technologies. No company data of any kind may be submitted (copied, typed, etc.) into these platforms.

Employees wishing to use generative AI chatbots must inform their direct supervisor on how the chatbot will be used. Managers will approve or deny requests within five business days.

All AI-generated content must be reviewed for accuracy before relying on it for work purposes. If a reliable source cannot be found to verify factual information generated by the chatbot, that information cannot be used for work purposes.

Acceptable uses include:

- For general-knowledge questions meant to enhance your understanding on a work-related topic.
- To brainstorm ideas related to projects you are working on.
- To create formulas for Excel spreadsheets or similar programs.
- To develop or debug code, to be verified before deployment.
- To draft an email or letter.
- To summarize online research or to create outlines for content projects to assist in full coverage of a topic. Only content written by employees may be included in a final product.

Unacceptable uses include:

- Using any text created by an AI chatbot in final work products of any kind.
- Copying and pasting, typing, or in any way submitting company content or data of any kind into the AI chatbot.
- Failing to properly cite an AI chatbot when used as a resource.

Ethical Use

Employees must use generative AI chatbots in accordance with all IMPO's conduct and antidiscrimination policies. These technologies must not be used to create content that is inappropriate, discriminatory or otherwise harmful to others or the company. Such use will result in disciplinary action, up to and including termination.

Monitoring

IMPO's Information Technology policy and relevant monitoring policies still apply when using generative AI chatbots with company equipment. If you have any questions regarding this policy, please contact the Executive Director. Employees in violation of this policy will be subject to disciplinary action up to and including termination.

Employee Privacy

In this age of the Internet where privacy has become an increasing concern, we take your privacy very seriously. The privacy and security of your personal data ("Personal Information") which we collect from you is important to us. It is equally important that you understand how we handle this data. The IMPO will not knowingly collect or use Personal Information in any manner not consistent with this policy, as it may be amended from time to time, and applicable laws.

Collection of Information

In the course of conducting our business and complying with federal, state, and local government regulations governing such matters as employment, tax, insurance, etc., we must collect Personal Information from you. The nature of the information collected varies somewhat for each employee, depending on your employment responsibilities, the location of the facility where you work, and other factors. We collect Personal Information from you solely for business purposes, including those related directly to your employment with the IMPO, and those required by governmental agencies.

Use of the Information Collected

The primary purposes for collection, storage and/or use of your Personal Information include, but are not limited to:

- Human Resources Management. We collect, store, analyze, and share (internally) Personal Information to attract, retain, and motivate a highly qualified workforce. This includes recruiting, compensation planning, succession planning, reorganization needs, performance assessment, training, employee benefit administration, compliance with applicable legal requirements, and communication with employees and/or their representatives.
- Business Processes and Management. Personal Information is used to run our business operations including, for example, scheduling work assignments, managing IMPO assets, reporting and/or releasing public data (e.g., annual reports, etc.); and populating employee directories. Information may also be used to comply with government regulation.
- Safety and Security Management. We use such Personal Information as appropriate to ensure the safety and protection of employees, assets, resources, and communities.
- Communication and Identification. We use your Personal Information to identify you and to communicate with you.

Limited Disclosure

The IMPO acts to protect your Personal Information and ensure that unauthorized individuals do not have access to such information by using security measures to protect Personal Information. We will not knowingly disclose, sell, or otherwise distribute your Personal Information to any third party without your knowledge and, where appropriate, your express written permission, except where disclosure is reasonably necessary to comply with the law.

Security of Personal Information

We employ reasonable security measures and technologies, such as password protection, encryption, physical locks, etc., to protect the confidentiality of your Personal Information. Only authorized employees have access to Personal Information. If you are an employee with such authorization it is imperative that you take the appropriate safeguards to protect such information. Paper and other hard copy containing Personal Information (or any other confidential information) should be secured in a locked location when not in use.

Computers and other access points should be secured when not in use by logging out or locking. Passwords and user IDs should be guarded and not shared. When no longer necessary for business purposes, paper and hard copies should be immediately destroyed using paper shredders or similar devices. Do not leave copies in unsecured locations waiting to be shredded or otherwise destroyed. Do not make or distribute unauthorized copies of documents or other tangible medium containing Personal Information. Electronic files containing Personal Information should only be stored on secure computers and not copied or otherwise shared with unauthorized individuals within or outside of the IMPO.

The IMPO will make reasonable efforts to secure Personal Information stored or transmitted electronically from hackers or other persons who are not authorized to access such information.

Any violation or potential violation of this policy should be reported to your immediate supervisor, designated manager, or the Management Team. The failure by any employee to follow these privacy policies may result in discipline up to and including discharge of the employee. Any questions or suggestions regarding this policy may also be directed to your immediate supervisor, designated manager, or the Management Team.

Telephones

Access to the IMPO telephone system is given principally for work-related activities or approved educational/training activities. Incidental and occasional personal use is permitted. This privilege should not be abused and must not affect the employee's performance of employment-related activities. Telephone usage should be based upon cost-effective practices that support the IMPO's mission and should comply with applicable rules and regulations.

You should use common sense and your best judgment when making or receiving personal cellular phone calls at work. To the extent possible, employees should make personal cell phone calls during their breaks or lunch times. The use of cameras on cell phones during work hours is only allowed for pictures and videos for your job-related needs. However, this restriction will not apply to any recordings made in the exercise of any rights granted to an employee by federal law.

The IMPO's telephone system is always the property of the IMPO. By accessing the telephone system through facilities provided by the IMPO, you acknowledge that the IMPO has the right to monitor its telephone system from time to time to ensure that employees are using the system for its intended purposes.

The IMPO prohibits the use of hand-held cellular devices while driving. Employees are strongly encouraged to use a hands-free cellular device while driving, should the use

become a necessity in the course of employment. Manually operating a cell phone is expressly prohibited while operating any vehicle.

Smoking

To provide a safe and comfortable working environment for all employees, smoking is always strictly prohibited inside any IMPO building or within 8 feet (or as posted) of the public entrance to any worksite.

Drug- and Alcohol-Free Workplace

Purpose

In compliance with the Drug-Free Workplace Act of 1988, IMPO has a commitment to provide a safe and productive work environment. Alcohol and drug abuse is a threat to the health and safety of IMPO employees and to the security of the organization's equipment and facilities. For these reasons, IMPO is committed to the elimination of drug and alcohol use and abuse in the workplace.

Scope

This policy applies to all employees and all applicants for employment of IMPO. The Executive Director is responsible for policy interpretation, administration, and enforcement.

Employee Assistance

Employees with drug or alcohol problems that have not resulted in and/or are not the immediate subject of disciplinary action, may request approval to take an unpaid leave of absence to participate in rehabilitation or treatment. Should the employee have available paid time off, the employee may request approval to use accrued paid time off. IMPO will assist the employee by providing referrals under the IMPO Employee Assistant Program or the IMPO health plan if the employee is enrolled.

If an employee is requested to submit to a drug test due to suspected impairment on the job and the employee tests positive, the employee will have forfeited the opportunity to be granted a leave of absence for treatment and will face possible discipline, up to and including discharge.

Employees should report to work fit for duty and free of any adverse effects of illegal drugs or alcohol. This policy does not prohibit employees from the lawful use and possession of prescribed medications. Employees must, however, consult with their doctors about the medications' effect on their fitness for duty and ability to work safely, and they must promptly disclose any work restrictions to their supervisor.

Work Rules

1. Whenever employees are working, are operating any IMPO vehicle or their personal vehicle while on IMPO time, are present on IMPO premises or are conducting IMPO-related work offsite, including any remote work arrangements, they are prohibited from:
 - a. Using, possessing, buying, selling, manufacturing or dispensing an illegal drug (to include possession of drug paraphernalia).

- b. Being under the influence of alcohol or an illegal drug as defined in this policy.
 - c. Possessing alcohol at onsite work locations or consuming alcohol during work hours.
2. The presence of any detectable amount of any illegal drug, illegal controlled substance or alcohol in an employee's body system, while performing IMPO business or while in an IMPO facility, is prohibited.
3. IMPO will also not allow employees to perform their duties while taking prescribed drugs that are adversely affecting their ability to safely and effectively perform their job duties. Employees taking a prescribed medication must carry it in a container labeled by a licensed pharmacist or be prepared to produce the container if asked.
4. Any illegal drugs or drug paraphernalia will be turned over to an appropriate law enforcement agency and may result in criminal prosecution.

Reasonable Suspicion and Testing

Employees are subject to testing when there are enough objective factors supporting evidence that an employee may be under the influence of drugs or alcohol while on IMPO time. The Executive Director and the employee's supervisor should be consulted before sending an employee for testing. Some of the specific observations and behaviors outside what one might consider normal for a specific employee that create a reasonable suspicion of being under the influence of drugs or alcohol include:

- Odors (smell of alcohol, odor on clothing).
- Movements (unsteady, fidgety, dizzy).
- Eyes (dilated, constricted or watery eyes, or involuntary eye movements).
- Face (flushed, sweating, confused or blank look).
- Speech (slurred, slow, distracted mid-thought, inability to verbalize thoughts).
- Emotions (argumentative, agitated, irritable, drowsy).
- Actions (yawning, twitching).
- Inactions (sleeping, unconscious, no reaction to questions).

When reasonable suspicion testing is warranted, the Executive Director will meet with the employee to explain the observations and the requirement to undergo immediate drug and/or alcohol testing. Refusal by an employee will be treated as a positive drug test result and will result in termination of employment.

Under no circumstances will the employee be allowed to drive themselves to the testing facility. A member of management must transport the employee or arrange for transportation to the testing facility and transportation home.

Post-Accident

Employees are subject to testing when they cause or contribute to accidents that seriously damage IMPO property or that results in an injury to themselves or another employee requiring offsite medical attention. A circumstance that constitutes probable belief will be presumed to arise in any instance involving a work-related accident or injury in which an employee who was operating a motorized vehicle is found to be responsible.

for causing the accident. In any of these instances, the investigation and subsequent testing must take place within two hours following the accident, if not sooner. Refusal by an employee will be treated as a positive drug test result and will result in immediate termination of employment.

Under no circumstances will the employee be allowed to drive themselves to the testing facility. A member of management must transport the employee or arrange for transportation to the testing facility and transportation home.

Collection and Testing Procedures

IMPO has contracted with a local occupational health clinic to administer testing in accordance with the established standards for collecting and processing specimens for drug and alcohol testing. IMPO reserves the right to request a breath, blood or saliva test when ordering alcohol testing.

Consequences

Employees who refuse to cooperate in required tests or who use, possess, buy, sell, manufacture or dispense an illegal drug in violation of this policy will be terminated. If the employee refuses to be tested, yet the IMPO believes they are impaired, under no circumstances will the employee be allowed to drive themselves home.

Employees who test positive, or otherwise violate this policy, will be subject to discipline, up to and including termination. Depending on the circumstances and the employee's work history/record, IMPO may offer an employee who violates this policy or tests positive the opportunity to return to work on a last-chance basis pursuant to mutually agreeable terms, which could include follow-up drug testing at times and frequencies determined by IMPO for a minimum of one year but not more than two years as well as a waiver of the right to contest any termination resulting from a subsequent positive test. If the employee either does not complete the rehabilitation program or tests positive after completing the rehabilitation program, the employee will be immediately discharged from employment.

Employees will be paid for time spent in alcohol or drug testing and then suspended without pay pending the results of the drug or alcohol test. After the results of the test are received, IMPO management and HR will meet with the employee to review the results. Should the results prove to be negative, the employee will receive back pay for the times/days of suspension. A discussion of the behavior that led to testing may also be reviewed.

Confidentiality

Information and records relating to positive test results, drug and alcohol dependencies, and legitimate medical explanations provided to the Medical Review Officer of the occupational health clinic will be kept confidential to the extent required by law and maintained in secure files separate from normal personnel files. Such records and information may be disclosed among managers and supervisors on a need-to-know basis and may also be disclosed when relevant to a grievance, charge, claim or other legal proceeding initiated by or on behalf of an employee or applicant.

Inspections

IMPO reserves the right to inspect all portions of its premises for drugs, alcohol or other contraband. All employees, contract employees and visitors may be asked to cooperate in inspections of their persons, work areas and property that might conceal a drug, alcohol or other contraband. Employees who possess such contraband or refuse to cooperate in such inspections are subject to appropriate discipline, up to and including discharge.

Crimes Involving Drugs

IMPO prohibits all employees, including employees performing work under government contracts, from manufacturing, distributing, dispensing, possessing, or using an illegal drug in or on IMPO premises or while conducting IMPO business. IMPO employees are also prohibited from misusing legally prescribed or over-the-counter (OTC) drugs. Law enforcement personnel may be notified, as appropriate, when criminal activity is suspected.

IMPO does not desire to intrude into the private lives of its employees but recognizes that employees' off-the-job involvement with drugs and alcohol may have an impact on the workplace. Therefore, IMPO reserves the right to take appropriate disciplinary action for drug use, sale or distribution while off IMPO premises while conducting IMPO business. All employees who are convicted of, plead guilty to or are sentenced for a crime involving an illegal drug or alcohol use are required to report the conviction, plea or sentence to the Executive Director within five days. Failure to comply will result in automatic discharge. Cooperation in complying may result in suspension without pay to allow management to review the nature of the charges and the employee's past record with IMPO.

Definitions

"IMPO premises" includes all buildings, offices, facilities, grounds, parking lots, lockers, places and vehicles owned, leased or managed by IMPO or any site on which the IMPO is conducting business.

"Illegal drug" means a substance whose use or possession is controlled by federal law but that is not being used or possessed under the supervision of a licensed health care professional. (Controlled substances are listed in Schedules I-V of 21 C.F.R. Part 1308.)

"Refuse to cooperate" means to obstruct the collection or testing process; to submit an altered, adulterated or substitute sample; to fail to show up for a scheduled test; to refuse to complete the requested drug testing forms; or to fail to promptly provide specimen(s) for testing when directed to do so, without a valid medical basis for the failure. Employees who leave the scene of an accident without justifiable explanation prior to submission to drug and alcohol testing will also be considered to have refused to cooperate and will automatically be subject to discharge.

"Under the influence of alcohol" means an alcohol concentration equal to or greater than .04, or actions, appearance, speech or bodily odors that reasonably cause a supervisor to conclude that an employee is impaired because of alcohol use.

"Under the influence of drugs" means a confirmed positive test result for illegal drug use per this policy. In addition, it means the misuse of legal drugs (including both prescription and over-the-counter medications) when there is not a valid prescription from a physician

for the lawful use of a drug in the course of medical treatment (containers must include the patient's name, the name of the substance, quantity/amount to be taken and the period of authorization).

Workplace Safety

Safety is a joint venture at the IMPO. We strive to provide a clean, hazard-free, healthy, safe environment in which to work, and comply with all relevant federal, state and local occupational health and safety laws, including the federal Occupational Safety and Health Act. As an employee, you have a duty to comply with the safety rules of the IMPO, and you are expected to take an active part in maintaining this hazard-free environment. You must observe all posted safety rules, adhere to all safety instructions provided by your supervisor, and use safety equipment where required. Your workspace should be kept neat, clean and orderly. You are required to report any accidents or injuries – including any breaches of safety – and to promptly report any unsafe equipment, working condition, process or procedure to a supervisor. In addition, if you become ill or get injured while at work, you must notify your manager immediately.

Failure to do so may result in a loss of benefits under the state workers' compensation law.

Failure to abide by the IMPO's safety and accident rules may result in disciplinary action, up to and including termination.

Workplace Violence Prevention Policy

As stated above, the IMPO is committed to the safety and security of our employees. Workplace violence presents a serious occupational safety hazard to our organization, staff, and clients.

Workplace violence includes any physical assault or act of aggressive behavior occurring where an employee performs any work-related duty in the course of their employment, including but not limited to an attempt or threat, whether verbal or physical, to inflict physical injury upon an employee; any intentional display of force which would give an employee reason to fear or expect bodily harm; intentional and wrongful physical contact with a person without their consent that entails some injury; or stalking an employee with the intent of causing fear of material harm to the physical safety and health of such employee when such stalking has arisen through and in the course of employment.

Acts of violence by or against any of our employees where any work-related duty is performed will be thoroughly investigated and appropriate action will be taken, including involving law enforcement authorities when warranted. All employees are responsible for helping to create an environment of mutual respect as well as clients and visitors, following all policies, procedures and practices, and for assisting in maintaining a safe and secure work environment.

Transfers and Promotions

To match you with the job for which you are most suited and/or to meet the business and operational needs of the IMPO, you may be transferred from your current job. This may be either at your request or as a result of a decision by the IMPO.

Reasons for transfer may include, but are not necessarily limited to, fluctuations in department workloads or production flow; a desire for more efficient utilization of personnel; increased career opportunities; personality conflicts; health; other personal situations; or other business reasons. Temporary transfers may be made at the discretion of the IMPO management.

Most job openings that are intended to be filled from within the IMPO will be posted in the HRIS system.

Outside Employment

Employees may hold outside jobs as long as the employee continues to meet job performance standards. All employees are evaluated by the same performance standards and will be subject to scheduling demands, regardless of any existing outside work requirements.

If the IMPO determines that the employee's outside work interferes with performance or the ability to meet job requirements as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain with the IMPO.

Outside employment that constitutes a conflict of interest is prohibited. Employees may not receive any income or material gain from individuals outside the IMPO for materials produced or services rendered while performing their job.

COMPENSATION

Pay Schedule *(Updated 7/1/2025)*

Employees are paid bi-weekly every other Friday. For the purposes of calculating weekly overtime pay, the workweek is defined as Monday through Sunday. Each pay period begins on a Monday (week one) and concludes on the second Sunday (week two).

Exempt Employee Salary Deductions

Employees classified as exempt (see *Employment Classifications*) are expected to work 37.5 hours per week or the hours as are necessary to perform their job. For this reason, and subject to the exceptions below, IMPO does not reduce an exempt employee's predetermined compensation for any partial day absence; any partial-week absence occasioned by IMPO or its operating requirements, including holidays and partial-week shutdowns; or because of variations in the quality of work performed.

The following types of deductions are permissible with regard to exempt employee's pay:

- No work is performed in a workweek;
- Absences of one or more full days for personal reasons other than sickness or disability if all accrued paid time off has been exhausted;
- Absences of one or more full days due to sickness or disability if the deduction is made in accordance with an IMPO policy or practice of providing compensation for salary lost due to illness;
- Fees received by the employee for jury or witness duty or military leave may be applied to offset the pay otherwise due to the associate for the week;
- Unpaid disciplinary suspensions of one or more full days for significant infractions of major workplace conduct rules set forth in the disciplinary policy; and
- Deductions for the first and last week of employment, when only part of the week is worked by the employee.

IMPO attendance and disciplinary action policies are applicable to an absence even though the absence may not be one for which a deduction from salary will be taken.

IMPO requires employees to utilize available paid time off for partial-day absences occasioned by personal reasons or the employee's own illness or injury.

Exempt employees who believe their salary has been improperly reduced should report the problem immediately to the Executive Director. IMPO and its management are committed to comply with this policy and not to make improper deductions from salary. IMPO will reimburse an employee for any improper deduction.

Direct Deposit

You must have your paycheck deposited directly into your bank account. You will be given the authorization form via the IMPO's on-line human resource information system (HRIS) by your immediate supervisor, office manager, or the Management Team.

Holiday Pay Schedule

In the event that payroll falls on a bank holiday the funds will be distributed to each employee per their indicated direct deposit account on the prior business day.

Pay Corrections

The IMPO takes all reasonable steps to ensure that employees receive the correct amount of pay in each paycheck and that team members are paid promptly on the scheduled payday. In the unlikely event that there is an error in the amount of pay, the employees should promptly bring the discrepancy to the attention of their supervisor so that corrections can be made as quickly as possible.

BENEFITS

General

This section describes the benefits provided by the IMPO and information on your eligibility for benefits. Details regarding each benefit plan are contained in the IMPO's Human Resources Information System (HRIS). Benefit plans governed by the federal Employee Retirement Income Security Act (ERISA) may be further described in formal Summary Plan Descriptions or other legal documents, which are posted in the HRIS for your review.

Employees meeting the eligibility criteria for benefits may participate in the various insurance programs offered by the IMPO. For new hires, coverage for health plans begins the 1st of the month following thirty (30) days of employment. You may review the eligibility criteria for each benefit in the IMPO's Summary Plan Description (SPD) for the particular benefit. Periodically there will be an Open Enrollment period. If you decline to participate in these programs on your initial eligibility date, you may request entry into the plan during Open Enrollment or Special Enrollment.

While we are providing a brief overview of benefits offered to employees, in the event of any conflict between the information contained in this Manual and in the IMPO's SPDs, the SPDs shall govern. These plans are subject to change at the IMPO's discretion.

Employee Contributions

The IMPO's benefit package is contributory; that is, you are responsible for a portion of the premium for your benefits. A portion of the premium, up to a maximum per month, is contributed by the IMPO. Your contributory cost is deducted from your paycheck.

Medical Insurance

The IMPO offers medical insurance to all eligible employees and their eligible dependents. Please refer to the Summary Plan Description (SPD) posted in the IMPO's HRIS for complete details on this benefit.

Flexible Spending Account (FSA)

The IMPO offers a Flexible Spending Account (FSA) that eligible employees can use to pay for eligible out-of-pocket costs related to qualified dependent care expenses. Please refer to the Summary Plan Description (SPD) posted in the IMPO's HRIS for complete details on this benefit.

Health Savings Account (HSA) Contribution

The IMPO contributes to a Health Savings Account (HSA) for eligible employees that are enrolled in a high deductible health plan. Eligible employees can use HSA funds to pay for qualified medical expenses. Please see the information posted in the HRIS for more information on Health Savings Accounts.

Dental Insurance

The IMPO offers dental insurance to all eligible employees. Please refer to the Summary Plan Description (SPD) posted in the IMPO's HRIS for complete details on this benefit.

Vision Insurance

The IMPO offers vision insurance to all eligible employees. Please refer to the Summary Plan Description (SPD) posted in the IMPO's HRIS for complete details on this benefit.

Short-Term Disability Plan (STD)

A short-term disability plan is provided for eligible employees. The benefit replaces 60% of your regular salary for the duration your physician states you are unable to perform your essential job duties due to your own injury or illness that is not work-related. To apply for STD benefits, employees must timely submit a medical certification as completed by the treating physician to the STD carrier.

STD benefits begin after a seven (7) calendar day elimination period during which time employees must substitute available paid time off. If no paid time off is available, the first seven (7) days are unpaid. STD benefits may continue for up to 90 days provided you continue to be unable to perform the essential duties of your job. Please refer to the Summary Plan Description (SPD) posted in the IMPO's HRIS for complete details on this benefit.

Please note that a Leave of Absence is also approved when an employee is on STD leave. These policies run concurrently. Paid time off does not accrue when on short-term disability leave.

Additionally, while the STD benefit pays 60% of your pre-disability income, for employees with a hire date prior to June 1, 2020 the IMPO supplements the remaining 40% so employees receive 100% of their base pay as income replacement.

Long-Term Disability Plan (LTD)

A long-term disability plan is provided to eligible employees. After a 90-day elimination period, this benefit pays a portion of your base pay income for an extended period. Please refer to the Summary Plan Description (SPD) posted in the IMPO's HRIS for complete details on this benefit.

Life Insurance

Eligible employees are automatically enrolled in a group term life insurance program. Enrollees may designate or change the beneficiary for this policy at any time. The IMPO pays the premium for this program. The face value of this benefit is equal to \$50,000. Please refer to the Summary Plan Description (SPD) posted in the IMPO's HRIS for complete details on this benefit.

Supplemental Life Insurance

Eligible employees may purchase supplemental life insurance for themselves or their dependents at group rates. Supplemental life insurance is a voluntary benefit and is employee specific. Please refer to the Summary Plan Description (SPD) posted in the IMPO's HRIS for complete details on this benefit.

Employee Assistance Program

The IMPO provides all employees and members of their household with access to an Employee Assistance Program. This benefit provides free and confidential resources for mental health and family support when dealing with life challenges. Details about this program and how to access the benefits are posted in the HRIS or you may also contact your supervisor.

Benefits at Separation of Employment

Employees leaving employment may be entitled to benefits continuation through the Consolidated Omnibus Budget Reconciliation Act (COBRA). IMPO will provide written notice by mail to eligible separating employees describing their rights and obligations, as well as the cost of benefits, under COBRA. Employees may be eligible for the Indiana Retirees Insurance Continuation option under the terms and conditions of that specific program. For more information contact the Executive Director.

Workers' Compensation Insurance

To provide for payment of your medical expenses and for partial salary continuation in the event of a work-related accident or illness, you are covered by workers' compensation insurance, provided by the IMPO and based on state regulations. The amount of benefits payable, as well as the duration of payments, depends upon the nature of your injury or illness. However, all medical expenses incurred in connection with an on-the-job injury or illness and partial salary payments are paid in accordance with applicable state law. If you are injured or become ill on the job, you must immediately report the injury or illness to the Management Team. This ensures that the IMPO can help you obtain appropriate medical treatment. Your failure to follow this procedure may delay your benefits or may even jeopardize your receipt of benefits. Questions regarding workers' compensation insurance should be directed to The Management Team.

Retirement

IMPO offers the Indiana Public Retirement System (INPRS). Coverage to its employees by Employee Classification as shown below:

- MyChoice ASA is the only retirement plan available to employees with an employment start date after January 1, 2017; who would not have otherwise been eligible for PERF Hybrid unless authorized by the Executive Director.
- PERF Hybrid or MyChoice ASA options are available to employees with an employment start date prior to January 1, 2017; or, at the discretion of the Executive Director, who were previously employed in a PERF Hybrid eligible position with

another agency and were enrolled in PERF Hybrid. The previous employment does not have to be in the last position before the IMPO.

- PERF Hybrid retirement plan continues for all existing employees currently enrolled in PERF Hybrid until termination of employment.

INPRS contributions are only made from compensation paid by the IMPO. Employees on an unpaid leave of absence do not receive INPRS contributions. Additionally, income replacement compensation paid from Short-Term or Long-Term Disability benefits are not subject to INPRS contributions. Employee contributions may be adjusted to meet INPRS rules while on reduced salary (ie IMPO Paid STD).

Contact the Management team if you have additional questions.

Tuition Reimbursement

This policy applies to all full-time employees who have been employed by the IMPO for at least 12-months, prior to the date of application. The IMPO will reimburse up to 75% of the cost of tuition and 100% of the cost of textbooks. Approval is dependent on available budgetary funding and relevance to the employee's job description or planning. Employees must pass undergraduate and graduate course work with a grade of "C" or better, or its equivalent. Failure to do so will result in reimbursement being denied.

As a condition for reimbursement of textbook costs, employees must place any reimbursed textbooks in the IMPO library for the benefit of other staff. These books will become shared resources to support ongoing learning and development across the organization.

Eligible employees who wish to participate must submit a completed "Request to Participate in Tuition Reimbursement" form by the date specified. Application alone does not guarantee acceptance into the program. Application to participate must be made each year. In addition to relevancy of coursework, approval to participate is based upon the budget that has been approved by the IMPO's Executive Committee in any given fiscal year. Once the budget is obligated for the year, no further approvals can be made for that year.

Only full semester courses offered through a degree-granting institution that is accredited will be considered for tuition reimbursement. If classes interfere with an employee's job responsibilities/duties the employee must seek approval from the Management Team. An employee who quits or is terminated from employment before completing a class will not be eligible for reimbursement benefits. The completion of a course of study does not obligate the IMPO to reward such completion by promotion, transfer, reassignment and/or salary increase.

Memberships and Certifications

This policy applies to all full-time employees who have been employed by the IMPO for at least 12-months, prior to the date of application. The IMPO will reimburse up to a specified amount established by the Executive Director on an annual basis. The amount will be determined by the Executive Director for professional memberships and certifications at

the beginning of each budget year. The amount may vary, and approval is dependent on available budgetary funding each year. Reimbursements are intended for professional memberships and certifications that enhance an employee's knowledge, skill and professional development and the professional execution of their job at the IMPO. Reimbursements may not be used for certifications or memberships associated with organizations whose primary mission is advocacy.

Cellular Phone Stipend

The IMPO provides its employees up to \$100 per month stipend for cellular phone service. This stipend is available for employees who regularly use their cell phone for business purposes. The IMPO's cellular phone stipend will be suspended during an employee's Short Term Disability and/or full-time Leave of Absence. Please contact a member of the Management Team if you need clarification.

Mileage Reimbursement

Employees that engage in business-related travel are eligible for the standard mileage reimbursement if the travel is properly documented in the designated system for expense reimbursement. The standard mileage reimbursement, set by the IRS, includes the costs of operating an automobile such as depreciation, maintenance, repairs, tires, gasoline, oil, insurance, taxes, and vehicle registration fees. Normal personal commuting costs are not eligible for reimbursement.

Employee Travel and Reimbursement Policy

The IMPO has travel policies and procedures for staff to attend meetings and conferences. Please contact your supervisor for details.

Parking and Transit Pass Benefits *(Updated 7/1/2025)*

The IMPO provides a transportation benefit to support commuting options for employees. Eligible employees may elect either a monthly parking pass or a monthly public transit pass, but not both.

- Employees who elect a transit pass and are required to drive for IMPO-related work (e.g., due to weather or off-site meetings) will be reimbursed for occasional parking costs up to the monthly difference between the cost of a parking pass and a transit pass.
- Employees who do not elect either benefit (i.e., do not take a parking or transit pass) but occasionally drive due to work-related needs (such as weather or off-site meetings) may submit parking expenses for reimbursement. These reimbursements are limited to the value of the highest monthly transportation benefit available (i.e., the cost of the monthly parking pass).

Employees must submit a reimbursement request with documentation with an explanation of the business need. Reimbursements must be approved by the employee's supervisor. You may refer to the Accounting Manual or contact your supervisor with further questions.

HOLIDAYS, VACATION AND LEAVES OF ABSENCE

Holiday Pay

Full-time employees are excused from work and receive regular pay for the IMPO's paid holidays. Paid holidays are seven and a half hours, regardless of any participation in a voluntary flextime schedule.

Part-time employees are compensated only for the hours of the holiday they normally would be scheduled to work up to a maximum of seven and a half hours per day.

Temporary/Seasonal/Interns are not eligible for holiday pay.

The following are the IMPO's paid holidays:

- New Year's Day
- Martin Luther King Jr. Day
- Presidents' Day
- Good Friday
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Veterans' Day
- Election Days (based on City of Indianapolis election schedule)
- Thanksgiving Day and Day After Thanksgiving
- Christmas Eve and Christmas Day
- New Year's Eve

Holidays that fall on a Saturday will be observed on the immediately preceding Friday. Holidays that fall on Sunday will be observed on the immediately following Monday. Holiday hours will not be counted as "hours worked" for the purpose of calculating overtime for non-exempt employees.

Paid Time Off (PTO) *(Updated 7/1/2025)*

Rather than allocating employees separate amounts of time off for sick, vacation, and personal days, the IMPO provides Paid Time Off (PTO) to give employees greater flexibility to meet their personal needs. Eligible employees will accrue PTO hours each year up to a certain amount to use however they want. The amount of PTO earned will depend on your length of service with the IMPO. The IMPO requires you to use any accrued PTO during unpaid leave, or any other leave of absence, subject to applicable laws and regulations. PTO does not continue to accrue while on leave as defined under the Leave of Absence policy or STD unless on intermittent leave under which PTO will be pro-rated.

Please note that this policy does not replace the IMPO's holiday schedule and employees will continue to have designated paid holidays each year in accordance with this section. In addition, the Management Team encourages all employees to manage their PTO in such a way that provides for unexpected or unplanned leave and avoids unpaid time off.

PTO hours will not be counted as "hours worked" for the purpose of calculating overtime for non-exempt employees.

PTO Eligibility & Accrual

Employees begin accruing PTO when they first begin work for the IMPO. Employees may use their PTO at any time after the first 1st of the month following date of hire of employment. PTO accrual is based upon the employee's years of service as determined by hire or rehire date (see *Eligibility for Rehire* policy). At the discretion of the Executive Director, new employees may start at the five-year level of accrual in certain situations. In addition, it is at the discretion of the Executive Committee at which level of PTO accrual to offer when hiring a new IMPO Executive Director. Employees move into a new accrual level at their anniversary date based on the schedule below. Full-time employees earn PTO as follows:

Years of Service	Time Off	Accrual Per Month
Less than 5 years	23 days/ 176 hours	14.66 hours
5-10 years	29 days/ 216 hours	18.00 hours
10-15 years	34 days/ 256 hours	21.33 hours
15+ years	39 days/ 296 hours	24.66 hours

PTO Carryover Maximum

Employees may carry over a maximum of 188 PTO hours at the end of the calendar year. Hours exceeding the maximum balance are forfeited at midnight on December 31.

PTO at Separation of Employment

Employees who voluntarily separate from IMPO **and** satisfy the required notice period are eligible for a payout of up to 188 hours of accrued unused PTO. Any PTO in excess of 188 hours is not eligible for pay out.

Employees who are involuntarily terminated or do not meet the notice period requirements are ineligible for PTO payout.

For additional information, please refer to the *Separation of Employment* policy.

Procedure

Requests for PTO should be submitted to your supervisor as soon as practicable. PTO requests are approved by your immediate supervisor and are granted on a first-come, first-served basis. The procedure for requesting PTO is at the discretion of the employee's immediate supervisor. In the event of a conflict in PTO requests, your supervisor will consider the IMPO's staffing needs during the relevant period, as well as the length of service with the IMPO of the employees involved.

Volunteer Leave *(Updated 7/1/2025)*

The IMPO supports employee participation in volunteer activities that contribute to the well-being of our community. This policy enables employees to engage in service efforts with qualifying nonprofit organizations during working hours while recognizing IMPO's responsibility as a public agency to remain neutral in political and partisan matters.

All full-time employees are eligible for up to 15 hours of paid volunteer leave per calendar year to participate in qualifying volunteer activities.

- Leave must be taken in a minimum of 2-hour increments.
- A maximum of 7.5 hours may be used between January–June, and 7.5 hours between July–December.
- Leave is not cumulative or paid out if unused.

Qualifying Activities

Volunteer leave may be used for service activities with organizations that meet the following criteria:

- Recognized as a 501(c)(3) nonprofit or school nonprofit organization
- Provide charitable, educational, civic, or community service

Activities must be nonpartisan, nonsectarian in nature, and must not involve lobbying, advocacy, or religious instruction or worship.

Examples of eligible volunteer efforts include:

- Assisting at public or nonprofit schools
- Supporting food banks, shelters, or community clean-up events
- Participating in nonprofit-led mentoring or outreach programs
- Participating in school-based mentoring or reading programs

Ineligible Activities

Volunteer leave **may not** be used for:

- Activities supporting a political party, candidate, or campaign
- Lobbying or advocacy efforts intended to influence legislation
- Religious instruction or worship services
- Personal errands or family caregiving not associated with a nonprofit organization

Request & Approval

Employees must submit a Volunteer Leave Request Form to their supervisor at least 7 calendar days in advance.

Requests should include the name of the organization, type of activity, date, and duration.

Approval is subject to operational needs and alignment with this policy.

Employees must provide documentation from the nonprofit confirming their participation, such as a signed letter or attendance log.

IMPO reserves the right to deny any request that is not consistent with the intent of this policy or may conflict with IMPO's role as a public agency.

Bereavement Leave

Employees will receive up to three (3) days of paid time off in the event of the death of a member of their immediate family. Immediate family includes spouses, domestic partners, children, parents, parents-in-law, grandparent, brothers or sisters, and brothers-in-law or sisters-in-law. You are allowed one (1) day of paid leave in the event of the death of an extended family member. Extended family includes aunts and uncles, and other more distant relatives. Paid leave hours (PTO, Holiday, Bereavement, etc.) will not be counted as "hours worked" for the purpose of calculating overtime for non-exempt employees.

Leave of Absence

The IMPO is not required to offer the federal Family and Medical Leave Act (FMLA) due to our size yet have chosen to offer a similar benefit referred to as the "Leave of Absence" policy. For the purpose of this policy, the following definitions shall apply:

- Leave of Absence leave: Any leave taken in accordance with this policy.
- Serious Health Condition: Any illness, injury, impairment or physical or mental condition that involves:
 - a. inpatient care or
 - b. continuing treatment by a health care provider for a long-term health condition that is incurable or so serious that, if not treated would likely result in a period of incapacity of more than three (3) calendar days or
 - c. any period of incapacity requiring absence from regular daily activities for more than three (3) calendar days plus continuing treatment by a health care provider. Voluntary cosmetic treatments are not generally considered serious health conditions unless inpatient care is required.
- Parent: The biological parent of an employee or an individual who stood in loco parentis to an employee when the employee was a child.
- Child: A biological, adopted or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is under eighteen (18) years of age or who is older than eighteen (18) years of age and incapable of self-care because of a physical or mental disability.

- In Loco Parentis: An individual who has day-to-day responsibility to care for and financially support a child.
- Spouse: For purposes of this definition, husband or wife refers to the other person with whom an individual entered into marriage as defined or recognized under state law for purposes of marriage in the State in which the marriage was entered into or, in the case of a marriage entered into outside of any State, if the marriage is valid in the place where entered into and could have been entered into in at least one State. This definition includes an individual in a same-sex or common law marriage.

Eligible Circumstances for Leave of Absence

The IMPO shall allow up to twelve (12) weeks of leave during any rolling twelve-month period to an employee who requests the leave:

- To care for a newborn child, or a child who is newly placed in the employee's custody through adoption or foster care;
- To care for a spouse, child, stepchild, foster child or parent (but not a parent-in-law) who has a "serious health condition," or
- Because the employee has a "serious health condition," that makes the employee unable to perform their job.

The twelve-month period starts the first day that the employee takes the leave.

Eligibility for Leave

To be eligible an employee must have worked for IMPO for at least 12 months as of the date the requested leave is to begin and must have worked at least 1,250 hours during the 12 months preceding the request for leave. Any leave taken by an eligible employee for one or more of the reasons defined by this policy will be counted against that employee's rolling leave of absence entitlement.

Notice of Leave

An employee who seeks to obtain leave pursuant to this policy shall give at least 30 calendar days' notice of the leave, if possible. The employee must submit the IMPO Leave of Absence leave request form in the HRIS system. The employee shall also schedule medical treatment to cause as little disruption to their employment as possible.

Compensation and Coordination with Short-Term Disability (STD) Benefits

The IMPO will provide eligible employees six (6) weeks of paid Leave of Absence leave and six (6) weeks of unpaid Leave of Absence leave during a twelve-month period. The duration of a Leave of Absence is determined by the Medical Certification. Leave of Absence also runs concurrently with any disability designation.

An eligible employee must apply any accrued PTO when leave is unpaid under the Leave of Absence policy. Such paid leave will be counted towards the employee's 12 weeks of Leave of Absence leave granted per leave year.

An employee on a Leave of Absence who also qualifies for Short-Term Disability will receive STD benefits* for the first 6 weeks of their Leave of Absence as provided for under the terms

and conditions of that policy. Should the Leave of Absence extend beyond 6 weeks, the employee will be eligible for up to 6 weeks paid leave as provided for under the Leave of Absence policy. At no time will compensation provided under the combined leave policies exceed 100% of the employee's base pay.

The maximum amount of leave provided for under IMPO's combined leave policies is 12 weeks.

The IMPO does not provide paid Leave of Absence leave for part-time, seasonal employees or other non-full-time employees.

**Please refer to the Short-Term Disability policy in this Manual and the Short-Term Disability Plan Description for the terms and conditions of that benefit program. During the 7-day elimination period, employees must use PTO if available, otherwise the time off is unpaid.*

Intermittent or Reduced Hours Leave

Under normal circumstances, any leave obtained pursuant to this policy shall be taken in consecutive days unless the Executive Director and the employee agree to another arrangement. In the case of leave taken to care for a seriously ill spouse, child, or parent, or due to the employee's own serious health condition, an employee may take leave intermittently (i.e., periodically) or on a reduced hours schedule (i.e., reduced number of working hours per day or per week) only when such leave is medically necessary, as certified by the employee's or family member's health-care provider. In such cases, the employee should also submit an Alternative Work Schedule request. Otherwise, such leave is not permitted except at the sole discretion of the IMPO Executive Director.

Health Care Provider Authorization

In cases of leave to be taken to care for a seriously ill family member or due to the employee's own serious health condition, an eligible employee must provide the IMPO with a completed and signed health care provider certification or acceptable equivalent indicating that the employee requires Leave of Absence leave. This certification must be returned to the IMPO within 15 days after the employee gives notice of intent to take Leave of Absence leave, and must contain the following information:

- The date on which the eligible event commenced.
- The probable duration of the condition.
- The treatment regimen prescribed.
- Any appropriate medical facts within the health-care provider's knowledge regarding the condition.
- If applicable, a statement that the employee is needed to provide care for their spouse, child, or parent and an estimated duration of such need.
- If applicable, a statement regarding the medical necessity of intermittent or reduced hours schedule leaves.

Failure to return this certification in a timely manner may result in delays in securing authorization for leave, and failure to return the certification at all will preclude the employee from taking leave.

The IMPO may also require, at its own expense, a second and third health care provider opinion if there is a question as to the validity of the certification provided by the employee.

An eligible employee also may be asked to furnish the IMPO with subsequent health care provider certifications on a reasonable basis during the employee's leave period. An eligible employee's failure to furnish subsequent certifications may result in termination of the employee's right to leave.

An eligible employee on Leave of Absence leave must submit to the IMPO a medical release (i.e., fitness-for-duty certification) indicating that the employee is able to return to work. Failure to submit such a release will preclude the employee from being restored to their employment with the IMPO.

Job and Benefits Security

An employee granted leave pursuant to this policy, upon return, shall be restored to the job held when the employee left, or an equivalent position with equivalent pay, benefits and terms of employment without reduction in length of service. Upon reinstatement an employee who has allowed their health insurance coverage to lapse will be entitled to re-enroll.

During a leave, the employee must not secure employment elsewhere if the employee is off pursuant to provisions of the Absence of Leave policy. If an employee accepts employment elsewhere during this leave, the IMPO may recover from the employee all costs of the insurance premium paid and the IMPO shall be entitled to all rights and remedies as granted by the Leave of Absence policy. An employee will be required to provide a fitness for duty report prior to returning to work if the leave was due to their own serious health condition.

If an employee receives and/or continues leave under the IMPO's Leave of Absence policy through misrepresentation or false statements their leave will automatically be rescinded, and the appropriate discipline taken.

Continuation of Group Health Plan Coverage

Group health plan coverage will be maintained by the IMPO during an eligible employee's period of Leave of Absence leave to the extent and under the same circumstances as it ordinarily is furnished to that employee. Employees are required to continue to pay the employee portion of group benefits while on a leave of absence. The employee is responsible for making insurance premium payments directly to IMPO each month to cover the employee portion normally withheld from the biweekly paycheck. If the employee does not maintain monthly payments insurance will be terminated after 30 days of non-payment.

Paid Time Off Use and Accrual During a Leave of Absence

Employees are required to substitute available PTO when on any unpaid Leave of Absence. Such paid leave will be counted towards the employee's 12 weeks of Leave of Absence leave granted per leave year.

Paid Time Off does not accrue while on short-term disability, long term disability or leave of absence, unless on intermittent leave under which PTO will be pro-rated.

Military Service Leave

Employees serving in the uniformed services, including the Army, Navy, Marine Corps, Air Force, Coast Guard, National Guard, Space Force, state militia and Public Health Service commissioned corps, as well as the reserve components of each of these services, may take unpaid military leave, as needed, to enable them to fulfill their obligations as servicemembers. Servicemembers must provide advance written or verbal notice to the

IMPO for all military duty, unless giving notice is impossible, unreasonable, or precluded by military necessity. Employees should provide notice as far in advance as is reasonable under the circumstances. In addition, employees may, but are not required to, use accrued time off (paid or unpaid) while performing military duty.

Military Family Leave

In addition, spouses, parents, grandparents, children or siblings of a person who is ordered to full-time service on active duty orders in the U.S. Armed Forces or the National Guard for a period that exceeds 89 consecutive calendar days are entitled to up to 10 days of unpaid leave per calendar year during one or more of the following periods:

- During the 30 days before active duty orders are in effect;
- During a period in which the person ordered to active duty is on leave while active duty orders are in effect; or
- During the 30 days after the active duty orders are terminated.

To be eligible for military family leave, the family member employee must have been employed by the IMPO for at least 12 months and must have worked at least 1,500 hours during the 12-month period immediately preceding the day the leave begins.

Eligible employees must provide at least 30 days' notice before the date on which they intend to begin military family leave unless the active duty orders are issued less than 30 days before the date the requested leave is to begin.

Jury Duty & Witness Appearance

Time off with pay shall be granted to an employee who is summoned for jury duty or as a witness in any court.

No employee may receive judicial leave in any proceeding in which he/she is a party, has a monetary interest, or serves as a paid expert witness, unless the employee is the victim in a criminal proceeding. At the discretion of the supervisor, however, an employee may use accrued leave benefits in such instances.

Payment of a material witness fee does not change an employee's status as a non-paid witness.

A member of the management team has the right to request verification. Temporary, part-time and interns do not receive paid time off for judicial leave.

SEPARATION OF EMPLOYMENT

Leaving the IMPO *(Updated 7/1/2025)*

If you wish to resign your employment with the IMPO, we request that you notify your manager in writing of your anticipated departure date at least two (2) weeks in advance.

Employees who voluntarily resign and provide proper notice may be eligible for payout of accrued but unused Paid Time Off (PTO), in accordance with IMPO policy. Employees who do not meet the required notice period or who are involuntarily terminated are not eligible for PTO payout, unless otherwise required by law.

IMPO asks all departing employees to participate in an exit interview with the Executive Director or HR Consultant. This provides an opportunity to return parking passes, keys, and other IMPO property, and to receive information regarding COBRA continuation of benefits.

Voluntary Terminations

A voluntary termination of employment occurs when an employee submits a written or verbal notice of resignation, including intent to retire, to their supervisor or when an employee is absent from work for three consecutive workdays and fails to contact their supervisor (job abandonment).

Procedures

1. Employees are requested to provide a minimum of two weeks' notice of their intention to separate employment. The employee should provide a written resignation notification to their manager.
2. Upon receipt of an employee's resignation, the manager will notify the Management Team by forwarding the resignation letter and any relevant details (e.g., reason for leaving, last day of work).

The Executive Director will coordinate the employee's departure including return of IMPO property, benefits, and completion of an exit interview.

Involuntary Terminations

An involuntary termination of employment, including a layoff of over 30 days, is a management-initiated dismissal with or without cause.

Procedures

1. Prior to initiating an involuntary termination, the manager must consult with the Executive Director.
2. The Executive Director will review the circumstances and determine if discharge is appropriate. If so, the manager and Executive Director will notify the employee. The manager must provide termination documentation and details on the last day worked to human resources and payroll.

Paid Time Off and Holidays During Notice Period (Updates 7/1/2025)

Employees may not use Paid Time Off (PTO) during their two-week notice period. If PTO was previously approved, the employee will be asked to extend their notice by the number of PTO days requested to ensure full working notice is provided.

If a recognized holiday falls within the notice period, the holiday does not count toward the required notice period. Employees must work the full number of notice days excluding the holiday.

If a recognized holiday falls on the employee's last day of work, the final day of employment will be adjusted to the business day prior to the holiday.

Death of an Employee

A separation due to the death of an employee will be made effective as of the date of death.

Procedures

1. Upon receiving notification of the death of an employee, the employee's manager should immediately notify the Executive Director.
2. The Executive Director will coordinate notification to the relevant benefit plans.
3. The employee's manager should ensure that payroll receives the deceased employee's timecard.

Final Pay (Updated 7/1/2025)

Employees will be paid through their last day worked, less any outstanding loans, advances, or authorized deductions, in accordance with state law. Accrued and unused PTO will only be paid out to employees who voluntarily resign and fulfill the required notice period, up to a maximum of 188 hours.

Employees who are involuntarily terminated or who do not complete the required notice period are not eligible for PTO payout.

In the event of an employee's death, final wages and accrued and unused PTO will be paid via direct deposit to the employee's account on file or as otherwise required under state law.

Final wages will be issued on the next regular payday, as required by law.

Medical, Dental and Vision Benefits

Medical, dental and vision insurance coverage terminates on the last day of the month the employee separates employment or is terminated. An employee will be required to pay their share of insurance premiums through the end of the month. Employees leaving employment may be entitled to benefits continuation through the Consolidated Omnibus Budget Reconciliation Act (COBRA). IMPO will provide written notice by mail to eligible separating employees describing their rights and obligations, as well as the cost of benefits, under COBRA.

Retirement Benefits

Employees may be eligible for the Indiana Retirees Insurance Continuation option under the terms and conditions of that specific program. For more information contact the Executive Director.

Return of Property

Employees must return all IMPO property at the time of separation, including cellphones, keys, laptops and identification cards. Failure to return some items may result in deductions from the employee's final paycheck where state law allows. An employee will be required to sign a wage deduction authorization to deduct the costs of such items from the final paycheck. In some circumstances, The IMPO may pursue criminal charges for failure to return IMPO property.

Exit Interview

The Executive Director or HR will contact an employee who voluntarily resigns to schedule an exit interview on the employee's last day of work.

Eligibility for Rehire

Employees who leave the IMPO in good standing with proper notice may be considered for rehire. Former employees must follow the normal application and hiring processes and must meet all minimum qualifications and requirements of the position, including any required qualifying exam. Rehired employees will not retain previous tenure when calculating longevity, leave accruals or any other benefits, unless required by law.

However, if you terminated your employment with the IMPO less than three months prior to making application for reemployment and had been an employee for at least two years, some time off, benefits and seniority may be restored at the discretion of the Management Team.

Employees who are involuntarily terminated by IMPO for cause or who resign in lieu of termination are ineligible for rehire. In addition, employees who resign without providing adequate notice or who abandon their job will not be considered for rehire.

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
Marion County, Indiana

FINANCIAL STATEMENT
December 31, 2024

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
Marion County, Indiana

ITEM 9

FINANCIAL STATEMENT
December 31, 2024

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INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
SCHEDULE OF OFFICIALS (Unaudited)
December 31, 2024

ITEM 9

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Anna Gremling	01-01-24 to 12-31-24
Board President	Andy Cook	01-01-24 to 12-31-24

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Indianapolis Metropolitan Planning Organization
Marion County, Indiana

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying statement of receipts, disbursements, and cash and investment balances of the Indianapolis Metropolitan Planning Organization (the Unit) as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash and investment balances of the Unit as of December 31, 2024, and its cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to below does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Unit as of December 31, 2024, or changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Unit, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the Unit prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unit's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unit's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise the Unit's financial statement. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statement.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

(Continued)

Other Information

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Other Information Schedules, and State Reporting Information, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August XX, 2025 on our consideration of the Unit's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unit's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Unit's internal control over financial reporting and compliance.

Crowe LLP

Indianapolis, Indiana
August XX, 2025

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2024

<u>Fund</u>	Cash and Investments <u>01-01-24</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-24</u>
Local Match	\$ 985,403	\$ 990,233	\$ 644,030	\$ 1,331,606
PL	(310,727)	3,178,312	3,048,914	(181,329)
READI - 180 Alliance	22,714	8,917,218	8,212,493	727,439
READI - 70/40	14,012	2,619,567	2,620,000	13,579
EPA	(2,564)	83,558	87,842	(6,848)
FFE	-	62,176,745	10,834,957	51,341,788
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 708,838	\$ 77,965,633	\$ 25,448,236	\$ 53,226,235
	<hr/>	<hr/>	<hr/>	<hr/>

See Independent Auditor's Report and notes to the financial statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: The Indianapolis Metropolitan Planning Organization (the Unit) was established under the laws of the State of Indiana. The Unit operates under an appointed governing board. The Unit is the designated MPO for Central Indiana. The Indianapolis MPO plans and programs federal transportation funds for highways, transit, non-motorized transportation, and other means of moving people and goods in the 8-county, Central Indiana region. Prior to June 1, 2020, the Unit was a department of the City of Indianapolis, Indiana. On June 1, 2020, the Unit became an independent organization.

The accompanying financial statement presents the financial information for the Unit.

Basis of Accounting: The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred. The basis of accounting also requires presentation of certain information as Required Supplementary Information or as Other Information.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

Cash and Investments: Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

Receipts: Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received including, but not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable television receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Disbursements: Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those Units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various purposes including, but not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, lease agreements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

Interfund Transfers: The Unit may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

Fund Accounting: Separate funds are established, maintained, and reported by the Unit. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Unit. The amounts accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Unit in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the Unit itself.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund (PDIF). This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Unit to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units. Given the limited investment parameters applicable under state statute, certain risks, such as credit, custodial, concentration, and interest rate are not deemed significant.

The Unit held cash deposits with financial institutions that maintained FDIC and PDIF coverages, as applicable. The Unit held investments totaling \$50,514,649 as of December 31, 2024. The investments consisted entirely of U.S treasury securities.

(Continued)

NOTE 3 - RISK MANAGEMENT

The Unit may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions and natural disasters. These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Unit to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. The Unit has purchased insurance to address the risks described above.

NOTE 4 - PENSION PLAN

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Unit authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS. The Unit made contributions to the PERF plan during the period ended under audit. The contribution rate was 11.2% for the period ended December 31, 2024.

NOTE 5 - CASH BALANCE DEFICITS

The financial statements contains the PL and EPA funds with deficits in cash of \$188,177 that existed at December 31, 2024. The funds are entirely funded by reimbursable grants, and the deficits existed due to the timing of the reimbursement occurring after December 31, 2024 for expenses incurred before year-end. The Unit received payment on all amounts owed after year-end.

NOTE 6 – READI FUNDING

The Unit is the fiscal agent for 2 READI agreements. One agreement is for \$19,400,000 with the West Central Indiana Economic Development entity for the 180 Alliance region. The second agreement is for \$4,850,000 with the Hancock County Economic Development Council for the 70-40 Mt Comfort Corridor region. Each partner has a grant agreement with the Indiana Economic Development Corporation (IEDC) and an agreement with the Unit to act as the fiscal agent. As the fiscal agent, the funding received is restricted for the purposes outlined in the agreements with the IEDC.

NOTE 7 – FFE PROGRAM

The Unit signed a federal funds exchange agreement (FFE) with the Indiana Department of Transportation (INDOT) in 2020. The agreement calls for the Unit to exchange their construction related federal funding for state funding from INDOT. The Unit will receive 90% of state funding in exchange for their federal funding. The agreement called for the first payment to be made no earlier than July 1, 2024. The first payment of \$62,101,027 was received by the Unit in 2024.

The federal funds exchanged by the Unit represent the Unit's highway planning construction funds that were previously held in a bank account by INDOT as the fiscal agent of the funding. As those federal funds were never receipted or disbursed by the Unit, they were not reflected in the Unit's Annual Financial Report (AFR). The Unit will continue to receive its federal highway funding that is related to planning.

OTHER INFORMATION (Unaudited)

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2024

	Local Match	PL	READI - 180 Alliance	READI - 70/40	EPA	FFE	Totals
Cash and investments - beginning	\$ 985,403	\$ (310,727)	\$ 22,714	\$ 14,012	\$ (2,564)	\$ -	\$ 708,838
Receipts:							
Intergovernmental receipts	941,560	3,178,312	8,917,218	2,619,567	83,558	62,101,027	77,841,242
Other receipts	48,673	-	-	-	-	75,718	124,391
Total receipts	990,233	3,178,312	8,917,218	2,619,567	83,558	62,176,745	77,965,633
Disbursements:							
Personal services	317,247	1,268,989	19,374	7,122	57,155	-	1,669,887
Supplies	18,222	72,888	-	-	154	-	91,264
Other services and charges	240,213	1,628,335	8,193,119	2,612,878	30,533	10,834,957	23,540,035
Capital outlay	833	3,333	-	-	-	-	4,166
Other disbursements	67,515	75,369	-	-	-	-	142,884
Total disbursements	644,030	3,048,914	8,212,493	2,620,000	87,842	10,834,957	25,448,236
Excess (deficiency) of receipts over (under) disbursements	346,203	129,398	704,725	(433)	(4,284)	51,341,788	52,517,397
Cash and investments - ending	\$ 1,331,606	\$ (181,329)	\$ 727,439	\$ 13,579	\$ (6,848)	\$ 51,341,788	\$ 53,226,235

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ <u>119,537</u>	\$ <u>1,475,994</u>

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
SCHEDULE OF CAPITAL ASSETS
December 31, 2024

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Machinery, equipment and vehicles	\$ <u>123,317</u>
Total capital assets	\$ <u><u>123,317</u></u>

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
STATE REPORTING INFORMATION
December 31, 2024

ITEM 9

The reports presented herein were prepared in addition to another official report prepared for the Unit as listed below:

Indiana State Board of Accounts Compliance Examination of the Indianapolis Metropolitan Planning Organization.

The above report contains the results of the compliance examination as required by the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts*.

SUPPLEMENTARY INFORMATION

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended December 31, 2024

<u>Federal Grantor Agency Cluster Title/Program Title/Project Title</u>	<u>Pass-Through Entity or Direct Grant</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Entity (or Other) Identifying Number</u>	<u>Total Federal Awards Expended</u>	<u>Pass-Through to Subrecipient</u>
<u>Department of Transportation</u>					
Highway Planning and Construction					
Transportation Planning 23-24	Indiana Department of Transportation	20.205	A249-23-G200192	\$ 3,192,381	-
Total – Department of Transportation				3,192,381	-
<u>Environmental Protection Agency</u>					
Climate Pollution Reduction Grants					
Environmental Protection Agency	Central Indiana Regional Development Authority	66.046	00E-03473	97,627	-
Total – Environmental Protection Agency				97,627	-
Total federal awards expended				\$ 3,290,008	\$ -

See accompanying notes to the schedule of expenditure of federal awards.

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Indianapolis Metropolitan Planning Organization (the Unit) under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Unit, it is not intended to and does not present the receipts, disbursements, and cash and investment balances – regulatory basis of the Unit.

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expensed when the reimbursement is received.

NOTE 2 - INDIRECT COST RATE

The Unit has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.



Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Those Charged with Governance
Indianapolis Metropolitan Planning Organization
Marion County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Indianapolis Metropolitan Planning Organization (the Unit), which comprise the statement of receipts, disbursements, and cash and investment balances of the Unit as of and for the year ended December 31, 2024 and the related notes to the financial statement, which collectively comprise the Unit's basic financial statement, and have issued our report thereon dated August X, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Unit's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Unit's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unit's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Unit's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Unit's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

(Continued)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unit's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Unit's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP

Indianapolis, Indiana
August X, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Those Charged with Governance
Indianapolis Metropolitan Planning Organization
Marion County, Indiana

Report on Compliance for Major Federal Program

Opinion on Major Federal Program

We have audited the Indianapolis Metropolitan Planning Organization (the Unit) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Unit's major federal program for the year ended December 31, 2024. The Unit's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Unit complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on of its major federal program for the year ended December 31, 2024.

Basis for Opinion on Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Unit and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Unit's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Unit's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Unit's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Unit's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Unit's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Unit's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Unit's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Indianapolis, Indiana
August X, 2025

Section I – Summary of Auditor’s Results***Financial statement***

Type of auditor’s report issued:

Adverse as to GAAP, Unmodified
as to regulatory basis

Internal control over financial reporting:

Material weakness(es) identified?

☐ Yes ☒ NoSignificant deficiencies identified not
considered to be material weaknesses?☐ Yes ☒ None ReportedNoncompliance material to financial statement
noted?☐ Yes ☒ No***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?

☐ Yes ☒ NoSignificant deficiencies identified not
considered to be material weaknesses?☐ Yes ☒ None ReportedType of auditor’s report issued on compliance for
major programs:

Unmodified

Any audit findings disclosed that are required to
be reported in accordance with
2CFR 200.516(a)?☐ Yes ☒ No

Identification of major programs:

Assistance Listing Number
20.205Name of Federal Program or Cluster
Highway Planning and ConstructionDollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No**Section II – Financial Statement Findings**

None.

Section III – Federal Award Findings and Questioned Costs

None.

**COMPLIANCE EXAMINATION OF
INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION**

Marion County, Indiana
January 1, 2024 through December 31, 2024

Marion County, Indiana
January 1, 2024 through December 31, 2024

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INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
SCHEDULE OF OFFICIALS
January 1, 2024 through December 31, 2024

ITEM 9

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Anna Gremling	01-01-24 to 12-31-24
Board President	Andy Cook	01-01-24 to 12-31-24

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Indianapolis Metropolitan Planning Organization

We have examined Indianapolis Metropolitan Planning Organization's ("Unit") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period of January 1, 2024 through December 31, 2024. Management of the Unit is responsible for the Unit's compliance with the specified requirements. Our responsibility is to express an opinion on the Unit's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Unit complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Unit complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Unit's compliance with specified requirements.

In our opinion, the Unit complied, in all material respects, with the aforementioned requirements during the period of January 1, 2024 through December 31, 2024.

Crowe LLP

Indianapolis, Indiana
August X, 2025

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION
EXIT CONFERENCE
January 1, 2024 through December 31, 2024

ITEM 9

The contents of this report were discussed on August X, 2025 with Kristyn Sanchez, Senior Financial Analyst, Anna Gremling, Executive Director, and Andy Cook, Board Chairman.