NOTICE TO TAXPAYERS

Notice is hereby given to the taxpayers of Vigo County, Indiana that the County Council will conduct a public hearing on Resolution 2026-7 on Wednesday, November 4, 2026 at 5:00 pm in the Council Chambers located in the Vigo County Government Center, at 127 Oak Street, Terre Haute, Indiana. The County Council will consider the following proposed Resolution 2026-7 regarding the local income tax imposed within Vigo County on Tuesday, November 10, 2026 at 5:00 pm at the same location.

RESOLUTION NO. 2026-7

A RESOLUTION ESTABLISHING MANDATORY PRE-APPROPRIATION VENDOR REGISTRATION, CONFLICT-OF-INTEREST DISCLOSURES, COUNCIL MEMBER AND COUNTY OFFICIAL FINANCIAL SAFEGUARDS, CONTRACT DOCUMENTATION, EMERGENCY PROCUREMENT OVERSIGHT, COUNTY EQUIPMENT UTILIZATION REVIEW, FISCAL ACCOUNTABILITY, CONTRACT RETENTION, AND PUBLIC ACCESS PROCEDURES

WHEREAS, the Vigo County Council is the fiscal body of Vigo County, Indiana, and exercises powers granted by Indiana law concerning budgets, appropriations, taxation, and fiscal oversight; and

WHEREAS, Indiana Code § 36-2-5-2 governs the fiscal body's appropriation authority, and Indiana Code §§ 36-2-5-11 and 36-2-5-12 govern annual and additional appropriations; and

WHEREAS, Indiana Code § 36-1-21 establishes requirements concerning certain contracts involving relatives of elected officials, and Indiana Code § 35-44.1-1-4 governs specified conflicts of interest involving public servants; and

WHEREAS, Indiana Code § 5-22 and other applicable procurement laws govern public purchasing, including circumstances under which emergency or special purchasing procedures may be utilized; and

WHEREAS, Indiana Code § 5-14-3 governs public access to records, and Indiana Code § 5-15 and applicable records-retention schedules govern the preservation of public records; and

WHEREAS, the Council recognizes that conflicts of interest may arise through direct contracts, indirect financial relationships, subcontractors, affiliated businesses, consultants, grant recipients, and other beneficiaries of county funding; and

WHEREAS, the Council recognizes that conflicts of interest may involve elected officials, appointed officials, county employees, or other persons participating in procurement, vendor selection, contract recommendations, or appropriation decisions; and

WHEREAS, the Council finds that responsible fiscal oversight requires adequate documentation concerning proposed expenditures, contract obligations, vendor relationships, available county resources, and anticipated future costs; and

WHEREAS, the Council recognizes that Vigo County owns or otherwise maintains access to equipment, machinery, vehicles, and other resources purchased or maintained using public funds; and

WHEREAS, the Council finds that the unnecessary duplication of county-owned equipment may result in avoidable expenditures, increased maintenance costs, additional financial obligations, and inefficient utilization of taxpayer-funded resources; and

WHEREAS, the Council further recognizes that the temporary unavailability of existing county equipment, administrative convenience, ordinary scheduling conflicts, or a preference for immediate project completion does not, standing alone, establish an emergency procurement exception under applicable law; and

WHEREAS, legitimate emergency circumstances may require immediate governmental action to protect public health, welfare, safety, infrastructure, or essential county operations, consistent with applicable statutory authority; and

WHEREAS, the Council finds that emergency purchasing procedures should be accompanied by appropriate documentation establishing the necessity, statutory basis, financial reasonableness, and public purpose of expenditures when such information is relevant to Council appropriation decisions; and

WHEREAS, the Council recognizes the separate contracting, purchasing, disbursement, enforcement, and recordkeeping responsibilities of the Commissioners, Auditor, and other independently authorized county officials; and

WHEREAS, the Council seeks to promote transparency, accountability, responsible stewardship of taxpayer funds, and compliance with Indiana law without exceeding its statutory authority;

NOW, THEREFORE, BE IT RESOLVED BY THE VIGO COUNTY COUNCIL AS FOLLOWS:

SECTION 1. PURPOSE AND SCOPE

A. This Resolution establishes mandatory procedures for the Council's review of discretionary appropriation requests involving identified vendors, contractors, contractual expenditures, grant recipients, and other funding beneficiaries.

B. This Resolution establishes fiscal-review safeguards concerning potential conflicts of interest, contract documentation, emergency purchasing, and the utilization of existing county resources.

C. The Council seeks to ensure that discretionary appropriation decisions are supported by sufficient information concerning public purpose, financial necessity, total costs, available alternatives, and applicable legal requirements.

D. Nothing herein independently confers contracting, purchasing, payment, enforcement, or records-custodian authority upon the Council.

SECTION 2. DEFINITIONS

A. **Vendor or Contractor:** An individual or entity supplying goods, services, construction, equipment, or other benefits to Vigo County for compensation.

B. **County Contract:** A written agreement, purchase agreement, professional-services agreement, construction contract, lease, grant agreement involving county obligations, or other enforceable arrangement involving county funds.

C. **Appropriation Request:** An annual, additional, supplemental, or other discretionary appropriation request requiring Council action.

D. **Conflict of Interest:** A financial, ownership, employment, familial, contractual, or other material relationship requiring disclosure under applicable law or reasonably relevant to fiscal review.

E. **Contracting Authority:** The officer, board, or other entity legally empowered to enter into a contract.

F. **Financial Interest:** A direct or indirect ownership, employment, compensation, investment, contractual, or other pecuniary interest that may result in financial benefit from county funding.

G. **Funding Beneficiary:** An identified vendor, contractor, nonprofit organization, grant recipient, business, or other entity receiving or expected to receive a direct financial benefit from a discretionary county appropriation.

H. **Affiliated Entity:** A business or organization related to another entity through material ownership, control, management, or financial relationships.

I. **Emergency Procurement:** A purchase or contractual arrangement made pursuant to an applicable statutory emergency or special purchasing exception.

J. **County-Owned Equipment:** Equipment, machinery, vehicles, tools, or other tangible assets owned or controlled by Vigo County or its departments.

K. **Equipment Duplication:** The acquisition of additional equipment capable of performing substantially similar functions to equipment already owned or reasonably available to the County.

SECTION 3. MANDATORY VENDOR REGISTRATION

A. Before Council approval of a discretionary appropriation involving an identified vendor or contractor, the requesting office shall provide completed vendor registration information.

B. The Council requests that registration be filed with the Vigo County Auditor under coordinated administrative procedures. Until such procedures are established, the information shall be provided to the Council's designated administrative contact, with a copy to the Auditor.

C. Registration shall identify:

1. Legal and assumed business names;
2. Business entity type and state of organization;
3. Business and mailing addresses;
4. Telephone number and email address;
5. Authorized business representative;
6. Principal owners or persons exercising substantial control, to the extent reasonably necessary for conflict review;
7. Goods or services provided;
8. Applicable professional or business licenses;
9. Known material financial or business relationships with county officials or employees; and
10. Other reasonably necessary information relevant to fiscal review.

D. Sensitive tax identification and banking information shall be collected separately only when necessary and protected as required by law.

E. Vendor registration is an appropriation-review requirement and shall not independently determine vendor eligibility or authorize withholding otherwise lawful payments.

SECTION 4. VENDOR CONFLICT-OF-INTEREST DISCLOSURES

A. Before Council approval of a discretionary appropriation involving an identified vendor, the requesting office shall submit a completed vendor conflict-of-interest questionnaire.

B. The questionnaire shall identify, to the vendor's knowledge:

1. Ownership or employment interests involving county officials or employees;

2. Relationships involving relatives of elected officials as defined by applicable law;
3. Direct or indirect financial interests of county personnel;
4. Compensation or other financial relationships involving persons participating in procurement or vendor selection;
5. Known material financial relationships involving subcontractors, consultants, parent companies, subsidiaries, or affiliated entities; and
6. Other material relationships that could reasonably raise questions concerning impartiality or expenditure of public funds.

C. Vendors shall report material changes to previously submitted disclosures when those changes become known.

D. A vendor questionnaire shall not replace, satisfy, or cure statutory disclosures, prohibited conflicts, or other independently applicable legal requirements.

SECTION 5. STATUTORY CONFLICT-OF-INTEREST COMPLIANCE

A. Applicable disclosures required by Indiana Code § 35-44.1-1-4, Indiana Code § 36-1-21, or other law shall be made, accepted, and filed through the legally prescribed process.

B. Copies of relevant, lawfully disclosable filings shall accompany appropriation materials when applicable.

C. The Council shall not treat its fiscal review as a substitute for action by the legally designated accepting, reviewing, or enforcing authority.

D. Nothing in this Resolution shall be interpreted as permitting a disclosure or voluntary abstention to legalize a transaction otherwise prohibited by law.

SECTION 6. MANDATORY PRE-APPROPRIATION DOCUMENTATION

A. Pursuant to its appropriation authority under Indiana law, the Council requires supporting documentation before consideration or approval of discretionary appropriations involving identified vendors, contractors, contractual obligations, or funding beneficiaries, except as otherwise provided by law.

B. Required materials, when applicable, shall include:

1. Completed vendor registration;
2. Vendor conflict-of-interest questionnaire;
3. Applicable statutory conflict disclosures;

4. Complete proposed or executed contract, including material exhibits and amendments;
5. Total contract amount and anticipated recurring or future obligations;
6. Amount of funding requested;
7. Proposed funding source;
8. Statement of public purpose;
9. Identification of the authorized contracting officer or body;
10. Procurement, bidding, or vendor-selection documentation;
11. Identification of applicable statutory procurement exceptions;
12. Written explanation of vendor selection when reasonably necessary for fiscal review;
13. Known material financial relationships involving subcontractors or affiliated entities;
14. Certification by the requesting office concerning completeness of submitted information;
15. Documentation concerning existing county equipment or resources when relevant to the proposed expenditure; and
16. Other reasonably necessary fiscal information.

C. When no vendor has been selected or contract prepared, the requesting office shall provide available specifications, estimates, draft terms, procurement plans, and sufficient supporting information for meaningful fiscal review.

D. Final vendor-specific documentation shall be provided when available and before any subsequent Council approval for which such documentation is required.

E. Materials shall be submitted to the Auditor under agreed procedures and made available to Council members before the action meeting.

F. Incomplete discretionary requests may be deferred, removed from the action agenda under lawful procedures, or denied until sufficient documentation is furnished.

G. This Section shall not override statutory deadlines, required appropriations, or enforceable obligations.

H. Council examination of a contract is solely for fiscal review and does not constitute execution or approval by the legally authorized contracting body.

SECTION 7. FISCAL REVIEW PROCEDURES

A. Requesting offices shall submit complete materials sufficiently before the meeting to permit meaningful review.

B. The Council or its designated administrative contact may identify missing documents and request clarification.

C. The Council may examine contract purpose, total cost, duration, renewals, funding sources, procurement methods, disclosed conflicts, available county resources, and future budgetary effects.

D. The Council may request additional documentation concerning material financial relationships, vendor-selection decisions, or reasonably available alternatives when related to its appropriation authority.

E. Requests shall be heard under applicable public meeting, notice, hearing, and appropriation procedures.

F. The Council may approve, reduce, deny, or defer discretionary appropriations as permitted by law.

G. A procedural waiver may be granted by recorded Council vote, with reasons stated.

H. No procedural waiver shall excuse independently applicable statutory disclosures or other legal requirements.

SECTION 8. CENTRALIZED CONTRACT INVENTORY

A. The Council requests that the Auditor, Commissioners, and appropriate contracting authorities coordinate a centralized electronic inventory of county contracts.

B. The inventory should identify:

1. Contract identification number;
2. Vendor or contractor;
3. Responsible county department;
4. Contract purpose;
5. Original contract amount;
6. Current total contract obligation;
7. Effective and expiration dates;
8. Renewal provisions;

9. Amendments and change orders;

10. Funding source;

11. Responsible contracting authority; and

12. Location of the official contract record.

C. Contracting offices are requested to furnish electronic copies of executed contracts and amendments.

D. The inventory shall serve as an administrative reference and shall not displace the lawful records custodian.

SECTION 9. RECORD RETENTION

A. Contracts, amendments, procurement records, conflict disclosures, certifications, appropriation support, and approvals shall be preserved under Indiana Code § 5-15 and applicable records-retention schedules.

B. No record shall be destroyed during a litigation hold, audit, pending access request requiring preservation, or other applicable restriction.

C. Electronic records shall be securely retrievable and protected against unauthorized alteration.

SECTION 10. PUBLIC ACCESS AND TRANSPARENCY

A. The Council requests establishment of a publicly searchable contract index on the Vigo County website.

B. The index should identify vendors, contracting offices, contract purposes, amounts, dates, amendments, and links to nonconfidential executed contracts when feasible.

C. Lawfully disclosable conflict-of-interest filings and related fiscal documentation should be made available in accordance with applicable public-access requirements.

D. Requests under Indiana Code § 5-14-3 shall be handled by the appropriate records custodian.

E. Applicable confidentiality protections, exemptions, and lawful redactions shall remain in effect.

F. Absence of a document from the online index shall not justify withholding otherwise disclosable records.

SECTION 11. CONTRACT AMENDMENTS, EXTENSIONS, AND RENEWALS

Any request for additional discretionary funding involving an identified contract amendment, change order, extension, or renewal shall include:

1. The original agreement;
2. Proposed contractual changes;
3. Revised total financial obligation;
4. Amount of additional funding requested;
5. Explanation of the need for additional funding; and
6. Updated material conflict-of-interest disclosures when applicable.

The Council may consider the cumulative financial effect of amendments and renewals when evaluating discretionary funding requests.

SECTION 12. ANNUAL CONTRACT REPORTING

The Council requests an annual summary from the Auditor and appropriate county offices, to the extent reasonably available, identifying:

1. Active county contracts;
2. Upcoming contract expirations;
3. Automatic renewals;
4. Anticipated next-year costs;
5. Material amendments;
6. Contracts expected to require future appropriations; and
7. Known material fiscal risks associated with existing contractual obligations.

SECTION 13. ADMINISTRATIVE COORDINATION

A. The Council requests cooperation from the Auditor, Commissioners, and appropriate county offices in developing:

1. Standardized vendor registration forms;
2. Conflict-of-interest questionnaires;
3. Contract-submission checklists;
4. Departmental certification forms;

5. Electronic contract inventory procedures;
6. Contract delivery and retention procedures;
7. A publicly accessible contract index; and
8. Standardized emergency procurement and equipment utilization documentation.

B. Countywide administrative obligations requiring another officer's or body's legal authority shall be implemented through that authority and shall not be imposed solely by this Resolution.

C. The Council requests an implementation proposal within ninety (90) days.

SECTION 14. LIMITATIONS AND PRESERVATION OF AUTHORITY

Nothing herein shall:

A. Invalidate existing contracts;

B. Impair enforceable obligations;

C. Transfer contracting authority;

D. Change statutory payment duties;

E. Require disclosure of legally protected records;

F. Interfere with powers independently assigned to another official; or

G. Establish an additional Council veto over otherwise lawful payment warrants.

This Resolution governs Council fiscal-review decisions within its statutory jurisdiction.

SECTION 15. MANDATORY COMPLIANCE FOR DISCRETIONARY APPROPRIATIONS

A. The Council adopts the pre-appropriation documentation requirements of this Resolution as mandatory procedures for its consideration of discretionary requests within its statutory jurisdiction.

B. Except where law or a recorded procedural waiver permits otherwise, applicable registration, disclosure, contract, certification, and fiscal documentation shall be furnished before Council approval of a discretionary appropriation involving an identified vendor, contract, or funding beneficiary.

C. The Council may seek additional information, defer consideration, or decline discretionary funding for an incomplete request, consistent with applicable law.

D. These procedures shall not impose an additional veto on payment warrants or override independent statutory authority.

E. The Council may amend or repeal this policy by subsequent lawful action.

SECTION 16. COUNCIL MEMBER AND COUNTY OFFICIAL CONFLICT-OF-INTEREST SAFEGUARDS

A. Before Council consideration of a discretionary appropriation involving an identified vendor, contractor, grant recipient, or other funding beneficiary, a Council member who knows of a direct or indirect financial interest or material relationship that could reasonably raise a question concerning impartiality shall disclose that relationship in writing to the Council's designated administrative contact, subject to applicable law.

B. Such disclosures shall address, when reasonably relevant:

1. Ownership or investment interests;
2. Employment or consulting relationships;
3. Compensation or other financial benefits;
4. Financial interests involving spouses, dependents, or relatives;
5. Business partnerships or material contractual relationships;
6. Known financial interests involving subcontractors or affiliated entities; and
7. Other material relationships that could reasonably affect, or appear to affect, the impartial exercise of fiscal responsibilities.

C. Any disclosure required under Indiana Code § 35-44.1-1-4, Indiana Code § 36-1-21, or other applicable law shall be completed, accepted, and filed through the legally prescribed process.

D. When an actual or potential conflict is identified, the matter shall be referred for appropriate legal review when necessary.

E. Any legally required disqualification, recusal, or abstention shall be observed and documented.

F. Voluntary abstention alone shall not be deemed sufficient to satisfy otherwise applicable statutory requirements.

G. The Council requests that contracting authorities and requesting offices identify known material financial interests involving elected officials, appointed officials, county employees, consultants, or other individuals materially participating in procurement, vendor selection, contract recommendations, or funding requests.

H. Disclosures, certifications, relevant legal determinations, and Council actions shall be documented and retained in accordance with applicable records-retention and public-access laws.

SECTION 17. INDIRECT FINANCIAL INTERESTS AND AFFILIATED ENTITIES

A. For discretionary appropriations involving identified contracts or funding beneficiaries, the requesting office shall provide available information concerning known material financial relationships involving subcontractors, consultants, parent companies, subsidiaries, affiliated businesses, or persons exercising substantial ownership or control.

B. The purpose of this review is to identify financial interests that may not be apparent from the identity of the primary vendor or recipient.

C. The Council may request clarification when available documentation indicates a material relationship involving a county official or employee.

D. These requirements shall be limited to information reasonably necessary for fiscal review and shall not impose an unlimited investigative obligation upon requesting offices or vendors.

E. Nothing in this Section shall independently prohibit a lawful subcontract or create contracting authority not otherwise possessed by the Council.

SECTION 18. DEPARTMENTAL CERTIFICATION AND DISCLOSURE VERIFICATION

A. Each requesting office seeking a discretionary appropriation involving an identified vendor, contractor, or funding beneficiary shall provide a certification signed by the responsible department head or authorized representative.

B. The certification shall state, to the signer’s knowledge after reasonable inquiry, that:

1. Submitted financial and contractual information is materially complete and accurate;
2. Known material conflicts of interest have been identified;
3. Applicable statutory conflict disclosures have been provided or their filing status identified;
4. The stated public purpose and requested funding amount are accurate;
5. Procurement or selection documentation accurately reflects the process used; and
6. When applicable, relevant existing county equipment and reasonable alternatives have been identified.

C. The certification shall not constitute a legal determination that no conflict exists.

D. The Council may request clarification or supplemental documentation when material inconsistencies or omissions are identified.

E. Independently required statutory disclosures shall remain the responsibility of the persons or entities legally obligated to make them.

SECTION 19. VENDOR SELECTION AND PROCUREMENT TRANSPARENCY

A. When reasonably necessary for fiscal review, discretionary appropriation requests involving an identified vendor shall include documentation explaining the vendor-selection process.

B. Such documentation may include:

1. Competitive bids or proposals received;
2. Applicable procurement requirements;
3. Statutory bidding exceptions;
4. Material evaluation criteria;
5. Reasons for selecting the proposed vendor;
6. Explanations for selecting a vendor other than the lowest-priced bidder, when applicable; and
7. Known material financial relationships involving persons participating in the selection process.

C. Any certification specifically required under Indiana Code § 36-1-21 or other applicable procurement law shall be completed by the legally responsible officer or agency.

D. Council review of procurement documentation shall not transfer vendor-selection authority to the Council or replace legally required procurement procedures.

SECTION 20. GRANTS, NONPROFIT APPROPRIATIONS, AND OTHER FINANCIAL ASSISTANCE

A. The Council's discretionary appropriation-review procedures shall apply, to the extent permitted by law, to identified nonprofit organizations, grant recipients, and other entities seeking discretionary county funding.

B. Supporting materials may include:

1. Identity and organizational purpose of the recipient;
2. Amount of funding requested;

3. Intended public purpose;
4. Proposed use of county funds;
5. Known material financial relationships involving county officials or employees;
6. Applicable conflict-of-interest disclosures; and
7. Reasonably necessary documentation concerning anticipated financial obligations.

C. For economic development incentives, tax abatements, or other financial assistance subject to separate statutory procedures, these requirements shall apply only to the extent consistent with the Council's lawful jurisdiction.

D. Nothing herein shall transfer approval authority assigned by law to another governmental body or alter statutory eligibility, hearing, or approval requirements.

SECTION 21. CONFLICT-OF-INTEREST REVIEW RECORD

A. For discretionary appropriation requests involving an identified potential conflict of interest, the Council's administrative record shall include, to the extent applicable and lawfully available:

1. Identification of the disclosed relationship;
2. Copies or references to relevant disclosures;
3. Departmental or vendor certifications;
4. Documentation of requests for legal review;
5. Any legally required recusals or abstentions;
6. Relevant determinations or recommendations lawfully available for inclusion;
7. The Council's final appropriation action; and
8. Any recorded procedural waiver.

B. Records shall be retained under applicable Indiana law.

C. Confidential attorney-client communications, protected personal information, and other legally exempt records shall remain protected.

D. The creation of a review record shall not independently constitute a legal determination that a transaction is lawful or unlawful.

SECTION 22. CONTRACTING WITH A UNIT POLICY COMPLIANCE

A. The Council requests confirmation from the appropriate county officials that Vigo County maintains a 'Contracting with a Unit Policy' satisfying Indiana Code § 36-1-21.

B. The Council further requests that appropriate officials periodically review the policy and related procedures for continued compliance with applicable law.

C. Where statutory disclosures involving relatives of elected officials are required, the legally responsible officials shall ensure compliance with applicable public acceptance, certification, and filing requirements.

D. This Resolution shall supplement, and shall not replace, the County's legally required contracting policy or statutory conflict-of-interest procedures.

SECTION 23. ANTI-CIRCUMVENTION AND CONTRACT SPLITTING SAFEGUARDS

A. Discretionary appropriation requests shall not be intentionally divided, reclassified, or structured for the purpose of avoiding the Council's lawful documentation and fiscal-review requirements.

B. When reasonably necessary for fiscal review, requesting offices shall disclose known related purchases, contracts, amendments, or expenditures involving substantially similar goods, services, equipment, or project purposes.

C. The Council may consider the cumulative financial effect of related expenditures when evaluating discretionary funding requests.

D. Nothing herein shall independently alter statutory procurement thresholds, prohibit lawful separate purchases, or transfer procurement authority to the Council.

SECTION 24. CONTRACTS FUNDED THROUGH EXISTING APPROPRIATIONS

A. The Council recognizes that certain county contracts and purchases may be lawfully funded through previously approved appropriations without requiring additional Council action.

B. The Council requests that the Auditor, Commissioners, and appropriate contracting authorities develop reasonable periodic reporting procedures concerning significant contracts and equipment purchases funded through existing appropriations.

C. Such reports may identify:

1. Vendor or contractor;
2. Responsible department;
3. General purpose of the expenditure;

4. Contract or purchase amount;
5. Funding source;
6. Applicable emergency procurement designation;
7. Material amendments or additional obligations; and
8. Known material conflicts of interest or related statutory disclosures.

D. Reporting procedures shall be coordinated with the legally responsible officials and shall not independently impose an additional Council approval requirement upon otherwise lawful expenditures.

SECTION 25. EMERGENCY PROCUREMENT, COUNTY EQUIPMENT UTILIZATION, AND EXPENDITURE SAFEGUARDS

A. PURPOSE AND APPLICABILITY

The Council recognizes that legitimate emergency circumstances may require expedited procurement of goods, services, equipment, construction, or other necessary expenditures.

Emergency procurement exceptions shall not be invoked for the purpose of circumventing applicable competitive procurement requirements, statutory conflict-of-interest disclosures, or other legal obligations.

This Section establishes documentation requirements for discretionary appropriation requests involving emergency procurement and requests coordinated reporting procedures for emergency expenditures funded through existing appropriations.

B. DOCUMENTATION OF EMERGENCY CIRCUMSTANCES

For any discretionary appropriation request involving an emergency purchase, contract, or expenditure, the requesting office shall provide written documentation identifying:

1. The specific emergency circumstances requiring expedited action;
2. The date the emergency arose or became known;
3. The immediate public purpose or necessity requiring the expenditure;
4. The statutory authority or exception relied upon for emergency procurement;
5. The vendor or contractor selected;
6. The total anticipated expenditure and proposed funding source;
7. The basis for selecting the vendor or contractor;

8. Whether competitive quotations or proposals were obtained, when practicable;
9. If competitive procurement was not conducted, the reasons it was impracticable or legally unnecessary; and
10. Any known material financial relationships or potential conflicts of interest involving the vendor, contractor, county officials, or employees.

C. CONFLICT-OF-INTEREST COMPLIANCE

Emergency circumstances shall not independently excuse compliance with statutory conflict-of-interest requirements.

Applicable disclosures under Indiana Code § 35-44.1-1-4, Indiana Code § 36-1-21, or other governing law shall remain required.

D. PROHIBITION AGAINST IMPROPER EMERGENCY DESIGNATIONS

Emergency procurement exceptions shall not be invoked solely to avoid ordinary procurement procedures, required disclosures, or fiscal documentation.

Administrative convenience, a preference for immediate project completion, ordinary scheduling conflicts, foreseeable budgetary needs, or a lack of advance planning shall not, standing alone, establish an emergency procurement exception.

Any claimed emergency exception shall be evaluated under the applicable statutory requirements and circumstances.

E. FINANCIAL DOCUMENTATION AND SUBSEQUENT REVIEW

When lawful emergency circumstances prevent completion of ordinary documentation before an expenditure or contract is authorized, the responsible office is requested to provide the Council with a written report and supporting documentation as soon as reasonably practicable.

Where additional discretionary appropriations are requested, required information shall be submitted before Council action, except as otherwise provided by law.

F. CONTRACT AMENDMENTS AND ADDITIONAL FUNDING

Any subsequent request for discretionary funding related to an emergency contract, including amendments, extensions, renewals, or additional expenditures, shall include:

1. The original emergency justification;
2. Prior expenditures;
3. Revised total financial obligation;

4. Explanation of additional funding requested;
5. Applicable procurement documentation; and
6. Updated material conflict disclosures when required.

G. REVIEW OF POTENTIAL IRREGULARITIES

When documentation raises reasonable questions concerning the legitimacy of an emergency designation, vendor selection, financial relationships, or statutory compliance, the Council may request clarification, seek legal review, or refer the matter to the appropriate official or oversight authority.

H. PRESERVATION OF EMERGENCY AUTHORITY

Nothing in this Section shall delay or prohibit lawful emergency action, impair enforceable obligations, interfere with statutory payment duties, or transfer procurement or contracting authority to the Council.

I. EXISTING COUNTY EQUIPMENT, RESOURCE AVAILABILITY, AND EMERGENCY PURCHASE JUSTIFICATION

1. Before requesting discretionary funding for equipment purchased or proposed to be purchased under an emergency procurement exception, the requesting office shall document whether Vigo County already owns, leases, or otherwise has reasonable access to equipment capable of performing the required work.
2. If suitable county-owned equipment exists but is temporarily unavailable, the requesting office shall provide a written explanation identifying:

a. The equipment currently owned or available to the County;

b. The reason the equipment was unavailable;

c. The anticipated duration of its unavailability;

d. Whether existing equipment could reasonably have been reassigned or scheduled;

e. Whether equipment rental, temporary reassignment, interdepartmental cooperation, or other reasonably available alternatives were considered;

f. The estimated cost of those alternatives compared with purchasing additional equipment; and

g. The specific threat to public health, welfare, or safety, or other applicable statutory justification, requiring immediate procurement.

3. Administrative convenience, a preference for immediate project completion, ordinary scheduling conflicts, or the temporary assignment of existing county equipment to another nonemergency project shall not, standing alone, constitute an emergency under Indiana Code § 5-22-10-4.
4. When an emergency procurement exception is invoked, the requesting office shall identify the applicable statutory authority and provide documentation supporting the necessity, timing, and reasonableness of the expenditure.
5. The Council may consider the availability of existing county resources, reasonable alternatives, total expenditure, and documented emergency circumstances when evaluating requests for additional discretionary appropriations.
6. Nothing in this subsection shall prevent legally authorized officials from taking necessary emergency action, interfere with existing statutory purchasing authority, or invalidate otherwise lawful contractual obligations.

J. EQUIPMENT DUPLICATION AND FINANCIAL JUSTIFICATION

For discretionary appropriation requests involving the purchase of equipment substantially similar to equipment already owned or reasonably available to Vigo County, the requesting office shall provide a written justification identifying:

1. The operational need for the additional equipment;
2. The type, condition, and availability of existing equipment;
3. Whether existing equipment can reasonably meet the operational need;
4. Whether equipment sharing, reassignment, rental, repair, or replacement was considered;
5. The estimated acquisition cost;
6. Anticipated maintenance, storage, insurance, operating, and replacement costs;
7. The expected useful life of the proposed equipment;
8. The anticipated frequency of utilization; and
9. The reasons the proposed purchase represents a reasonable use of county funds.

The Council may consider such information when determining whether to approve, reduce, defer, or deny the requested discretionary appropriation, consistent with applicable law.

K. EMERGENCY PROCUREMENT REPORTING

The Council requests that the Auditor, Commissioners, and appropriate purchasing authorities establish coordinated procedures under which emergency purchases are reported to the Council within thirty (30) days after the expenditure or contract authorization, where reasonably practicable and permitted by law.

Such reports should include the emergency justification, statutory authority relied upon, purchase amount, vendor, funding source, and any material conflict-of-interest disclosures.

This reporting procedure shall be implemented through the appropriate legally authorized officials and shall not independently require subsequent Council approval of otherwise lawful purchases.

L. ACCOUNTABILITY AND RECORD RETENTION

Documentation supporting emergency procurement, equipment duplication, resource availability, and vendor selection shall be retained in accordance with applicable Indiana records-retention requirements.

Material inconsistencies or omissions identified during Council fiscal review may be referred to the appropriate county official, legal counsel, or oversight authority for further examination.

SECTION 26. COMPLIANCE AND CORRECTIVE ACTION

A. When an appropriation request contains materially incomplete or inconsistent documentation, the Council may request corrections or additional information before acting on discretionary funding.

B. When available information raises a reasonable concern regarding statutory procurement requirements, conflicts of interest, or misuse of emergency exceptions, the Council may seek appropriate legal guidance or refer the matter to the official or agency with jurisdiction.

C. Nothing herein shall authorize the Council to impose criminal penalties, independently adjudicate statutory violations, rescind enforceable contracts without lawful authority, or withhold payments otherwise required by law.

D. Knowingly inaccurate certifications or disclosures shall be addressed through applicable legal, administrative, or contractual procedures by the authorities empowered to act.

SECTION 27. SEVERABILITY

If any provision of this Resolution is held invalid or unenforceable, the remaining provisions shall continue in effect to the extent permitted by law.

SECTION 28. EFFECTIVE DATE

A. This Resolution shall become effective upon adoption.

B. The Council's pre-appropriation documentation and conflict-of-interest review procedures shall apply prospectively to discretionary appropriation requests within its statutory jurisdiction, subject to applicable law.

C. The Council requests that coordinated countywide administrative implementation procedures be proposed within ninety (90) days following adoption.

ADOPTED this _____ day of _____, 2026.