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CHAPTER 34: FINANCE; MUNICIPAL FUNDS

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CITY FUNDS

§ 34.01 CUMULATIVE CAPITAL IMPROVEMENT FUND.

- a. ***Definition.*** The term ***CAPITAL IMPROVEMENT***, when used in this section, means the construction or improvement of any property owned by the city, including but not

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limited to streets, thoroughfares and sewers and the retirement of general obligation bonds of the city issued, and the proceeds used for the purpose of constructing capital improvements. **CAPITAL IMPROVEMENT** shall not include salaries of any public officials or employees except those which are directly chargeable to a capital improvement.

- b. Created.** In accordance with the requirements of IC 6-7-1-31.1, there is hereby created a special fund to be known as the Cumulative Capital Improvement Fund of the city into which the cigarette taxes allotted to the city by reason of IC 6-7-1-29.1(c) and 6-7-1-30.1 and 6-7-1-31.1, as amended, shall be deposited. Such fund shall be a cumulative fund and all of the monies deposited into the fund shall be appropriated and used solely for capital improvements as defined in this section and none of such monies shall revert to the general fund or be used for any purposes other than capital improvements.
(’79 Code, ' 2-1) (Ord. passed 7-20-66)

§ 34.02 CUMULATIVE CAPITAL DEVELOPMENT FUND.

- a.** There is hereby reestablished a AGarrett Cumulative Capital Development Fund.
- b.** An *ad valorem* property tax levy will be imposed and the revenues from the levy will be retained in the Cumulative Capital Development Fund.
- c.** The maximum rate of levy under division (B) will not exceed \$.15 per \$100 of assessed valuation for 1994, 1995 and 1996 and thereafter as permitted by law.
- d.** The Cumulative Capital Development Fund is established for the year 1994, 1995 and 1996 and thereafter as permitted by law.
- e.** The funds accumulated in the Cumulative Capital Development Fund will be used for any purpose for which property taxes may be imposed within the city under the authority of IC 8-16-3, 8-22-3-25, 14-25-10-2, 16-12.2-2-5-32, 36-8-14, 36-9-4-48, 36-9-16-2, 36-9-16-3, 36-9-16.5, 36-9-17, 36-9-26, 36-9-27-100, 36-10-3-21, 36-10-4-36, and for any other purposes which are authorized by amendments to IC 6-1.1-41-1 et seq.

Editor's Note:

IC 16-12.2-2-5-32 as set forth in division (E) above has been repealed. For provisions concerning appropriation of money and levy of tax to fund certain hospitals, see IC 16-23-1-2 and for cumulative hospital building fund and tax rate, see IC 16-23-1-40.

- f.** Notwithstanding division (D), funds accumulated in the Cumulative Capital

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Development Fund may be spent for purposes other than the purposes stated in division (D), if the purpose is to protect the public health, welfare or safety in an emergency situation that demands immediate action. Money may be spent under the authority of this division only after the Mayor issues a declaration that the public health, welfare or safety is in immediate danger that requires the expenditure of money in the fund.

- g.** The fund takes effect upon approval of the State Board of Tax Commissioners. (Ord. 7390, passed 7-3-90; Am. Ord.72093-1, passed 7-20-93)

§ 34.03 ENFORCEMENT AID FUND.

- a.** An Enforcement Aid Fund is hereby created for the exclusive use of the City Police Department.
- b.** The Enforcement Aid Fund shall be used:
 - 1.** To assist in enforcement of the laws of the United States of America, the State of Indiana, the county and the city.
 - 2.** To the ends of the proper and just administration of justice in and around the city; and
 - 3.** In any manner deemed proper by the Chief of Police.
- c.** The Enforcement Aid Fund shall be in the form of an appropriation to be approved by the Common Council.
- d.** Funding for the Enforcement Aid Fund shall be authorized from the General Fund of the city. The funding shall be reviewed by the State Board of Accounts.
- e.** *Rules for expenditures.*
 - 1.** The expenditure of funds from the Enforcement Aid Fund shall follow guidelines as established in the rules in Appendix A attached to Ord. 101789, which is codified herein.
 - 2.** Expenditures specifically designated for the purchase of evidence shall follow the rules established in Appendix B attached to said ordinance.
 - 3.** Expenditures specifically designated for use in paying an informant shall follow the rules established in Appendix B and Appendix C attached to said ordinance.

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4. It shall be the responsibility of the Clerk-Treasurer to create those forms necessary for the proper documentation and accounting of funds requested, expended and returned.
5. Ultimate approval for monies to fund the Enforcement Aid Fund shall be to the Common Council in an appropriation form.

(Ord. 101789, passed 10-17-89)

§ 34.04 COLLECTING COSTS FOR EMERGENCY SERVICES PROVIDED BY CITY.

- a. **Definitions.** For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

BOARD. The Board of Public Works and Safety of the city.

COSTS. The expenditure of money, time and materials required to alleviate, gain control of, or contain the emergency, including expenses and fees required to collect the costs defined herein.

DEPARTMENT. Any one of the following:

1. Fire.
2. Police.
3. Water.
4. Electric.
5. Sewage.
6. City Engineer.
7. Street.
8. City Attorney.

EMERGENCY. A situation arising unexpectedly requiring quick response by a department of the city such as a chemical spill, exposure to hazardous waste or hazardous materials, damage or incidents causing loss or interruption of municipal services such as electricity, water, sewage and other similar situations but shall not include responses for residential fire calls.

- a. **Cost Accounting, allocations and assignment.**

1. Whenever a department responds to an emergency, the department head or his or her assign shall maintain a record of the costs incurred and shall present a complete accounting and total of the costs to the Board.

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2. The Board shall set a hearing at which testimony may be taken. The purpose of the hearing shall be to determine the allocation of the costs to each department and to assign the costs to the individual, business or entity receiving the benefit of the department's emergency services. The determination of the Board as to the costs and assignment of the costs shall be final.
3. The Board shall require payment of those costs so assigned within 90 days from the date of determination.
4. The Clerk-Treasurer shall notify the individual, business or entity to which costs are assigned of those costs, which notice shall be in writing and shall specify the determination of the costs and the assignment of costs.
5. The Board shall direct the City Attorney to institute legal proceedings if payment is not made within 90 days of the date of determination.
6. The individual, business or entity against which legal proceedings are commenced, shall be responsible for the payment of all legal fees and other expenses incurred by the city in the collection process.
7. The Board has the authority to suspend the assignment of costs when it finds that the costs were incurred in a nonemergency situation or when it is determined the collection of such costs would work an undue financial hardship on the individual, business or entity receiving emergency services.

b. Hearings.

1. All hearings on the accounting, allocation and assignment of costs shall be scheduled to coincide with regularly scheduled Board meetings except in the following situations:
 - (a). When the hearing is expected to last more than 30 minutes; or
 - (b). When undue hardship would be placed upon any witness; or
 - (c). Whenever urgent circumstances exist to require a special meeting of the Board to conduct the hearing.
2. The individual, business or entity benefitting from services shall be given a notice not less than ten days before the scheduled hearing, which notice shall be given in writing by the Clerk-Treasurer by ordinary mail.

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3. The parties to the hearing shall have the opportunity to present witnesses, evidence and to cross-examination.

4. The decision of the Board after such hearing shall be final.

c. *Payment of assigned costs.*

1. Payment of assigned costs shall be made to the Clerk-Treasurer by cash, money order or certified check. Personal checks will not be accepted.

2. The Clerk-Treasurer is authorized to establish a payment schedule or accept partial payments of the entire amount due provided that the entire amount due is paid within 90 days or otherwise provided for in this section.

3. Any requests for extension of time within which to pay the costs assigned beyond the 90 days shall be made in writing, shall specifically state the facts which form the basis for the request and shall be presented to the Board through the Clerk-Treasurer. The Board shall have no authority to grant a request for an extension unless payment of at least 50% of the assigned costs have been made by the responsible individual, business or entity prior to the time the extension is requested.

d. *Monies collected.* All monies collected pursuant to this section shall be credited to the department or departments in the amounts as determined by the Board pursuant to the allocation process under division (B) of this section.
(Ord. 4489-2, passed 4-4-89)

§ 34.05 DEPRECIATION OR REPLACEMENT FUND FOR CITY UTILITIES; CASH RESERVE FUND; LOANS BETWEEN UTILITIES.

a. There is hereby continued a ADepreciation or Replacement Fund@ for municipal utilities; that into such Depreciation or Replacement Fund there shall be paid each month 3% of the operating cash revenues of the utilities.

b. There is hereby created in the municipal utilities a ACash Reserve Fund, which shall consist of the surplus earnings of the utilities. **SURPLUS EARNINGS** to be placed monthly in the fund are hereby defined to be those cash earnings remaining after provision has been made to take care of current obligations, including those for operating expenses, depreciation, as hereinbefore set out, sinking funds, bond and interest retirement funds, or any other priority fund requirements fixed by ordinance or law. Such surplus earnings shall be paid into the cash reserve fund and carried on the books of the utilities as such.
(79 Code, ' 20-1) (Ord. passed 6-20-52; Am. Ord. Passed 10-17-78)

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- c. Funds in the Cash Reserve Fund may be used to make loans to another utility owned by the city for periods not to exceed five years, at any interest rate. The amounts of the loans and the terms of repayment shall be approved by the Common Council and the

Clerk-Treasurer shall be directed to keep accurate accountings of all such loans and repayments. The repayment of the loans and interest shall be returned to the Cash Reserve Fund. (Ord. 4489-4, passed 4-4-89)

§ 34.06 CUMULATIVE CAPITAL BUILDING FUND FOR PARKS AND RECREATION.

- a. There is hereby created a Garrett Parks and Recreation Cumulative Building Fund.
- b. An ad valorem property tax levy will be imposed and revenues from the levy will be retained in the Garrett Parks and Recreation Cumulative Building Fund.
- c. The levy for the Garrett Parks and Recreation Cumulative Building Fund shall be \$0.0167 on each \$100 of assessed valuation of taxable property for the year 2010 and thereafter as permitted by law.
- d. The funds may be used for the building, remodeling, and repair of Parks and Recreation facilities or for the purchase of land for Parks and Recreation purposes.
- e. The Garrett Parks and Recreation Cumulative Building Fund shall continue for a period of ten years, and the tax levy shall be advertised annually as are other tax levies and in accordance with IC 36-10-3-21.
- f. This Fund and the levy shall take effect upon approval by the Indiana Department of Local Government Finance.
(Ord. 72192, passed 7-21-92; Am. Ord. 2010-05, passed 4-6-10)

§ 34.07 NONREVERTING OPERATING FUND FOR HERITAGE PARK.

There is hereby established a special nonreverting operating fund for Heritage Park pursuant to IC 36-10-3-22(b)(1).

- a. The expenditures from such Fund shall be appropriated by the Board of Parks and Recreation.
- b. The following expenditures may be made from this Fund: Expenditures for maintenance, materials, supplies, equipment, and other expenses relating to the management, maintenance, and upkeep of Heritage Park, especially the Heritage Park Museum buildings.

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- c. The following deposits shall be made into that Fund: Rental fees collected from the Museum; fees collected from vending machines or pay telephones; fees from special events; rental income from the renting of any portion of the Heritage Park Museum buildings; donations made to the city or to the Garrett Park Department specifically for the Heritage Park or Heritage Park Museum.

(Ord. 6193, passed 6-1-93)

§ 34.08 VOLUNTEER FIRE COMPANY CUMULATIVE BUILDING AND EQUIPMENT FUND.

- a. As allowed by IC 36-8-14-1 et seq., there is hereby established a Garrett Volunteer Fire Company Cumulative Building and Equipment Fund.
- b. An ad valorem property tax levy will be imposed and revenues from the levy will be retained as part of the fund and shall be deposited in a qualified public depository or depositories and held in a special fund to be known as the ABuilding or Remodeling, Fire Fighting, and Police Radio Equipment Fund.
- c. The rate of tax levy shall be \$0.0333 on each \$100 of assessed valuation for the year 2010 and thereafter as permitted by law.
- d. The Fund may be used for the following purposes:
 - 1. The purchase, construction, renovation, or addition to buildings used by the Volunteer Fire Company.
 - 2. The purchase of fire fighting equipment for use of the Volunteer Fire Company, including making the required payments under a lease rental with Option to Purchase Agreement made to acquire equipment.
 - 3. The purchase of police radio equipment.
 - 4. Any other purpose that may be permitted by IC 36-8-14-1 et seq. as that may be amended from time to time.
- e. This fund and levy shall take effect upon approval by the State Board of Tax Commissioners pursuant to IC 6-1.1-41-1 et seq.
(Ord. 96-21, passed 12-3-96; Am. Ord. 98-5, passed 3-3-98; Am. Ord. 2010-04, passed 4-6-10)

§ 34.09 [RESERVED].

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§ 34.10 RIVERBOAT WAGERING TAX REVENUE SHARING DISTRIBUTION FUND.

- a. There is hereby created a Riverboat Wagering Tax Revenue Sharing Distribution Fund for the city.
- b. All such funds received by the city shall be deposited into the fund and may be used for the following purposes:
 1. To reduce the property levy of the city. This reduction of property tax levy does not reduce the maximum levy of the city.
 2. To fund additional property tax replacement credits in property tax increment allocation areas.
 3. To fund sewer and water projects, including storm water management projects.
 4. For police and fire pensions.
 5. To carry out any governmental purpose for which the fiscal body of the city appropriates the riverboat wagering tax revenue sharing. The riverboat wagering tax revenue sharing used for this purpose does not reduce the property tax levy of the city or reduce the maximum levy of the city.
(Ord. 2003-16, passed 9-16-03)

§ 34.11 RAINY DAY FUND.

- a. There is hereby created a Rainy Day Fund.
- b. Transfers to the Rainy Day Fund must be made after the last day of the city=s fiscal year (now December 31) and before March 1 of the following calendar year, or as otherwise provided in I.C. 36-1-8-5 as amended from time to time.
- c. Whenever the purposes of a general or special tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the Council shall by resolution direct the balance of that fund to be transferred into the Rainy Day Fund. In any fiscal year, the Common Council may transfer not more than 10% of the city=s total budget for that year into the Rainy Day Fund. The Clerk-Treasurer shall be responsible for submitting a proposed resolution to the Common Council for the transfers into the Rainy Day Fund.
- d. The Rainy Day Fund shall be used for those purposes as the Council, by written resolution, deems appropriate and proper.

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- e. Transfers from the Rainy Day Fund are subject to the same appropriation process as other funds that receive tax money.
(Ord. 2004-2, passed 1-6-04)

PAYMENT OF EXPENSES

§ 34.15 ALLOWING CLERK-TREASURER TO MAKE CLAIM PAYMENTS IN ADVANCE FOR CERTAIN KINDS OF EXPENSES.

- a. The Clerk-Treasurer is hereby allowed to make claim payments in advance of approval and allowance by the Board of Public Works and Safety, but only for the following kinds of expenses:
 - 1. Property or services purchases or leased from the United States government, its agencies, or its political subdivisions.
 - 2. License or permit fees.
 - 3. Insurance premiums.
 - 4. Utility payments or utility connection charges.
 - 5. General grant programs where advance funding is not prohibited and the contracting party posts sufficient security to cover the amount advanced.
 - 6. Grants of state funds authorized by statute.
 - 7. Maintenance or service agreements.
 - 8. Leases or rental agreements.
 - 9. Bond or coupon payments.
 - 10. Payroll.
 - 11. State, federal or county taxes.
 - 12. Expenses that must be paid because of emergency circumstances.
 - 13. A product or service for which the city legislative body has accepted a bid.
- b. For each of the types of expenses listed above, each payment must be supported by a fully itemized claim.

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- c. The claim shall be reviewed and allowed at the next regular or special meeting of the Board of Public Works and Safety following the pre-approved payment of the expense.

(Ord. 8492-2, passed 8-4-92; Am. Ord. 96-6, passed 2-20-95)

§ 34.16 CITY PROMOTION.

The "City Promotion" appropriation line item contained in the Mayor's portion of the city budget, as may be established from year to year, may be used to pay the expenses of or to reimburse city officials, as the case may be, for expenses incurred in promoting the best interests of the city. Those expenses include, but are not limited to, the following:

- a. Rental of meeting places.
- b. Meals.
- c. Decorations.
- d. Memorabilia and awards.
- e. Expenses incurred in interviewing job applicants.
- f. Expenses incurred in promoting industrial, commercial and residential development.
- g. Expenses incurred in developing relations with other units of government.
- h. Expenses incurred in employee recognition celebrations, employee retirement recognitions, expression of sympathy for city employees and their families, including former city employees.
- i. Recognition of efforts of volunteers.
- j. Travel for elected city officials, appointed city officials and employees in connection with meetings, activities, and events promoting the city.
- k. Any other expense of a civic or governmental nature deemed by the Mayor to be in the best interests of the city.
(Ord. 96-9, passed 5-7-96)

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EMERGENCY SERVICES

§ 34.25 DEFINITIONS.

For the purposes of this subchapter the following definitions shall apply unless the context clearly indicates or requires a different meaning.

COSTS. Those necessary expenditures of monies, time and materials required to alleviate, control or contain an emergency, including any costs required to collect those costs expended.

DEPARTMENT. Within the meaning of this subchapter is one or more of the following:

- (1). Fire.
- (2). Police.
- (3). Street.
- (4). Water.
- (5). Electric.
- (6). Sewage.
- (7). City Engineer.
- (8). City Attorney.
- (9). Code Enforcement.
- (10). Civil Defense.

EMERGENCY. That situation which arises unexpectedly and requires quick response by a department of the city.

(Ord. 2003-18, passed 11-5-03)

§ 34.26 COST ACCOUNTING, ALLOCATIONS AND ASSIGNMENT.

- a. Whenever the city or a department responds by request or mandate to an emergency, the department head or his/her assign shall maintain a log of the costs incurred.
- b. When a final tabulation of the costs is completed, the department head or his/her assign shall present the same of the Board of Public Works and Safety.
 1. The Board shall set a hearing at which testimony may be taken from which a determination as to the amount of costs to be allocated to each department and the amount charged or assessed to the individual or business receiving the department emergency services shall be made.
 2. Said determination of the Board shall be final.

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3. The Board shall require any payment of those costs charged or assessed within 90 days from the date of determination.
4. The Board shall be authorized to empower the City Attorney to institute legal proceedings upon nonpayment within 90 days. The costs to the city for legal proceedings shall also be assessed to the nonpaying party.
5. The Board shall have the authority to suspend the assessment of costs upon finding of a routine emergency situation or when there is a determination of undue hardship on the party receiving the emergency services.
(Ord. 2003-18, passed 11-5-03)

§ 34.27 HEARINGS.

- a. All hearings on the accounting, allocation and charging or assessment of costs shall be set to coincide with regularly scheduled Board meetings except as follows:
 1. When a hearing is expected to last greater than 30 minutes; or
 2. When undue hardship would be placed on any witnesses; or
 3. Whenever urgent circumstances exist or require a special meeting of the Board to conduct the hearing.
- b. All parties to the hearing shall be given a notice not less than ten days before the scheduled hearing by the Clerk-Treasurer.
- c. All parties shall have the opportunity to present witnesses and cross examine.
- d. The decision of the Board shall be final.
(Ord. 2003-18, passed 11-5-03)

§ 34.28 PAYMENT OF CHARGED OR ASSESSED COSTS.

- a. Payment of charged or assessed costs shall be made to the Clerk-Treasurer by cash, money order or certified check.
- b. The Clerk-Treasurer is authorized to establish a payment schedule so as to avoid undue hardship on the liable party, but in no event shall the length of payments exceed one year from the date of the Board's determination.
(Ord. 2003-18, passed 11-5-03)

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§ 34.29 MONIES COLLECTED.

- a.** All monies collected from a liable party shall be credited to the department(s) who incurred the costs for the emergency services.
- b.** Nothing herein shall create an obligation upon the city to render emergency services beyond that which heretofore exist by law.
(Ord. 2003-18, passed 11-5-03)