

CHAPTER 35: FINANCE AND REVENUE

Section

General Provisions

- 35.01 Membership dues
- 35.02 Accident reports
- 35.03 Investment of public funds
- 35.04 Internal control standards

Purchasing

- 35.15 Purchasing agency; agents
- 35.16 Purchasing policy
- 35.17 Purchasing supplies

Specific Funds

- 35.30 General City Promotional Fund
- 35.31 Economic Development Fund
- 35.32 Suspense Fund
- 35.33 Cumulative Capital Development Fund
- 35.34 Rural Development Fund
- 35.35 Park and Recreation Improvement Fund
- 35.36 Firefighting Equipment Fund
- 35.37 Rainy Day Fund
- 35.38 Impaired and Dangerous Driving Enforcement Fund

GENERAL PROVISIONS

§ 35.01 MEMBERSHIP DUES.

(A) The city will abide I.C. 38-8 concerning membership dues in associations.

(B) Membership dues shall be as they are set from time to time.
(Prior Code, § II-6-1) (Ord. 12-77, passed 8-15-1977)

§ 35.02 ACCIDENT REPORTS.

The fee to be charged for furnishing information to any person who has sustained any loss or damage by reason of the injury or death of any person, or damage to property caused by, or resulting from, the operation, maintenance, or use of any vehicle upon any public street, alley, or highway of this state, shall be \$5. Fees so charged and collected by the Police Department shall be forwarded to the office of the Clerk-Treasurer and receipted into a separate account known as Accident Report Account and disbursed in accordance with rules and regulations prescribed by law.

(Prior Code, § II-7-1) (Ord. 16-82, passed 11-8-1982)

Statutory reference:

Related provisions, see I.C. 9-3-1-3

§ 35.03 INVESTMENT OF PUBLIC FUNDS.

Pursuant to I.C. 5-13-9-5.7, the Common Council hereby authorized the investing officer to make investments having a stated financial maturity that is more than two years, but not more than five years after the date of purchase under the following circumstances:

(A) The fiscal body of the city shall first adopt an investment policy authorizing the investment of public funds of the city for more than two years and not more than five years in accordance with I.C. 5-13-9-5.7; and

(B) This section and the power to make an investment having a stated financial maturity that is more than two years, but not more than five years after the date of the purchase expires on the date in which the investment expires, which may not exceed four years.

(C) At the time an investment of public funds of the city is made having a stated final maturity that is more than two years, but not more than five years, the total of such investments of the city may not exceed 25% of the total portfolio of public funds invested by the city, including balances in transaction accounts.

(Ord. 2016-7, passed 11-14-2016)

§ 35.04 INTERNAL CONTROL STANDARDS.

(A) The city adopts as policy the internal control standards as set forth by the Indiana State Board of Accounts in Uniform Control Standards for Indiana Political Subdivisions Manual as expressly written and published by the Indiana State Board of Accounts in September 2015, as amended from time to time.

(B) All city government personnel and municipal utilities personnel will receive appropriate training on the internal control standards and procedures. **PERSONNEL** is defined as an officer or

employee whose official duties include receiving, processing, depositing, disbursing or otherwise having access to funds that belong to the federal government, state government, a political subdivision or another governmental entity. As required by statute, the fiscal officer of the city (Clerk-Treasurer) will file annual certification of training with the Indiana State Board of Accounts.

(C) The Clerk-Treasurer, in coordination with the Common Council, will develop, maintain and train personnel on internal control standards and policies and all new personnel shall receive training timely. All city officers, elected officials and employees and municipal utilities personnel are required to comply with the policy. The policy will be integrated into the Employee Policy and Procedure Manual for both the city and municipal utilities. Employees who fail to comply with this policy are subject to disciplinary action, up to, but not limited to, termination of their employment.
(Ord. 2017-1, passed 2-13-2017)

Statutory reference:

For provisions concerning Internal Controls, see I.C. 5-11-1-27

PURCHASING

§ 35.15 PURCHASING AGENCY; AGENTS.

(A) The City Council hereby determines that it is the purchasing agency for the city.

(B) The City Council hereby designates the following persons to serve as purchasing agents for the city:

(1) Each elected city official;

(2) City department heads; and

(3) Such city employees as are designated from time to time, in writing.

(Ord. 98-10, passed 9-14-1998)

§ 35.16 PURCHASING POLICY.

The following are the purchasing rules for the city.

(A) *Protection of offers; status of documents as public records.*

(1) The purchasing agent shall retain all offers received in a secure location prior to the date and time at which offers will be opened in order to prevent disclosure of the contents prior to the opening of the offers.

(2) After offers have been opened, the purchasing agent shall be responsible for maintaining the offers in such a manner as to permit evaluation of the offers by the persons responsible for evaluating the offers.

(3) Bids submitted in response to an invitation for bids must be available for public inspection and copying after the time of the bid opening.

(4) The purchasing agent shall prepare a register of proposals for each request for proposals issued, which shall contain information concerning the proposals available for public inspection and copying. Proposals may not be disclosed.

(B) *Discussions with offerors responding to a request for proposals.* The purchasing agent may conduct discussions with, and best and final offers may be obtained from, responsible offerors who submit proposals determined to be reasonably susceptible of being selected for a contract award.

(C) *Delay of opening of offers.* When the City Council makes a written determination that its in the city's best interests, offers may be opened after the time stated in the solicitation. The date, time, and place of the rescheduled opening must be announced at the time and place of the originally scheduled opening.

(D) *Evidence of financial responsibility.*

(1) The purchasing agent may not require evidence of financial responsibility when the estimated cost of a purchase is less than \$25,000.

(2) For purchases between \$25,000 and \$100,000, the solicitation may include a requirement that an offeror provide evidence of financial responsibility. If evidence of financial responsibility is required, the solicitation must indicate the kind of evidence that will be acceptable. If a bond or certified check is required, it may not exceed 10% of the estimated cost of the purchase.

(3) For purchases over \$100,000, the solicitation shall include a requirement that an offeror provide evidence of financial responsibility and must indicate the kind of evidence that will be acceptable. If a bond or certified check is required, it may not exceed 10% of the estimated cost of the purchase.

(4) For small business set-asides, the purchasing agent may determine that no evidence of financial responsibility shall be required for a small business set-aside purchase.

(E) *Use of RFP for purchases of designated types of supplies.* The city determines that:

(1) It is either not practicable or not advantageous to purchase certain types of supplies by sealed competitive bidding; and

(2) Receiving proposals is the preferred method for purchasing the following types of supplies:

[insert list of supplies designated for RFP purchase]

(F) *Modification and termination of contracts.*

(1) The purchasing agent may include provisions to permit price adjustments in a purchase contract. The following provisions for price adjustments may be included:

(a) Price adjustments must be computed by agreement on a fixed price adjustment before the beginning of the pertinent performance or as soon after the beginning of performance as possible;

(b) Price adjustments must be computed by unit prices specified in the contract or subsequently agreed upon;

(c) Price adjustments must be computed by costs attributable to the events or situations under such clauses with adjustment of profit or fee, all as specified in the contract or subsequently agreed upon;

(d) Price adjustments must be computed in such other manner as the contracting parties may mutually agreed upon; or

(e) In the absence of agreement by the parties, price adjustments must be computed by a unilateral determination by the governmental body of the costs attributable to the events or situations under such clauses with adjustment of profit or fee, all as computed by the governmental body in accordance with applicable rules adopted by the governmental body.

(2) The purchasing agent may include provisions in a purchase contract concerning adjustments for time of performance under the contract.

(3) The purchasing agent may include in a purchase contract provisions dealing with the unilateral right of the city to order changes in the work within the scope of the contract or to order temporary work stoppage or delays in time of performance.

(4) The purchasing agent may include in a purchase contract provisions dealing with variations between the estimated quantities of work in a contract and the actual quantity delivered.

(G) *Purchase of services.*

(1) The city determines that each city agency, department, office, and elected city official may purchase services in whatever manner the purchaser determines to be reasonable.

(2) The city purchasing agency may not require any city agency, department, office, or any elected city official to purchase services in any particular manner.
(Ord. 98-11, passed 9-14-1998)

§ 35.17 PURCHASING SUPPLIES.

(A) The following are the required purchasing rules for the city.

(B) Supplies manufactured in the United States shall be specified for all city purchases and shall be purchased unless the city determines that:

(1) The supplies are not manufactured in the United States in reasonably available quantities;

(2) The prices of the supplies manufactured in the United States exceeds, by an unreasonable amount, the price of available and comparable supplies manufactured elsewhere;

(3) The quality of the supplies manufactured in the United States is substantially less than the quality of comparably priced available supplies manufactured elsewhere; or

(4) The purchase of supplies manufactured in the United States is not in the public interest.
(Ord. 98-12, passed 9-14-1998)

SPECIFIC FUNDS

§ 35.30 GENERAL CITY PROMOTIONAL FUND.

Pursuant to home rule authority of I.C. 36-1-3, the city's Promotional Fund is hereby authorized to budget and appropriate funds from the General Fund or from other funds to pay the expenses incurred in promoting the betterment of the municipality. Such expenses include: rental of meeting places, meals, decorations, memorabilia, awards, expenses incurred in interviewing job applicants, expenses incurred in promoting industrial, commercial, and residential development, in developing relations with other units of government, Christmas gifts, and any other expenses of a civic or governmental nature deemed by the Mayor or the City Council to be in the interest of the city.
(Ord. 1994-16, passed 8-8-1994; Ord. 1996-2, passed 2-12-1996)

§ 35.31 ECONOMIC DEVELOPMENT FUND.

(A) There shall be and there is hereby established an Economic Development Fund. The city established home rule pursuant to I.C. 36-1 regarding monies received and derived from the industrial park project by the Economic Development Commission and such monies are to be receipted to the Economic Development Fund.

(B) The Clerk-Treasurer shall disburse these same monies without appropriation. All monies received by the Economic Development Commission are to be receipted to the Economic Development Fund and disbursed in accordance with the statutes, rules, and regulations governing all other city funds. (Prior Code, § II-3-2) (Ord. 11-80, passed 6-16-1980)

§ 35.32 SUSPENSE FUND.

There is hereby established a bank fund to be known as city's Suspense Fund. Said Fund to be used as a Suspense Fund for the Clerk-Treasurer's office in connection with Public Works Department depositing of daily cash receipts. Said Fund to be a separate fund from all other city funds to be used in connection with Public Works Department depositing of daily cash received. No warrants or checks shall be drawn upon said Fund except by the Clerk-Treasurer.

(Prior Code, § II-8-1) (Ord. 4-80, passed 1-7-1980)

§ 35.33 CUMULATIVE CAPITAL DEVELOPMENT FUND.

(A) There is hereby established a City Cumulative Capital Development Fund in accordance with I.C. 36-9-14.5.

(Prior Code, § II-10-1)

(B) Funds accumulated in the Cumulative Capital Development Fund will be used for the improvement of streets and public ways, as described in I.C. 36-9-16.5-2.

(Prior Code, § II-10-3)

(C) The previously established City Cumulative Capital Development Fund is hereby continued.

(Prior Code, § II-10-4)

(D) An ad valorem property tax levy will be imposed and the revenues from the levy will be retained in the Cumulative Capital Development Fund.

(Prior Code, § II-10-4.1)

(Ord. 1987-7, passed 6-9-1987; Ord. 10-87, passed 8-10-1987; Ord. 1990-3, passed 3-12-1990; Ord. 1993-8, passed 7-12-1993)

§ 35.34 RURAL DEVELOPMENT FUND.

There shall be and there is hereby established a Rural Development Fund to receive a grant from state's Department of Commerce, and to loan receipts from said grant to qualified applicants for economic development purposes.

(Prior Code, § II-11-1) (Ord. 1985-2, passed - -)

§ 35.35 PARK AND RECREATION IMPROVEMENT FUND.

(A) There shall be and there is hereby established a Park and Recreation Improvement Fund into which the proceeds of the sale of Park District Bonds can be receipted.

(Prior Code, § II-13-1)

(B) There shall be and there is hereby established a Park and Recreation Redemption Fund into which levied tax monies can be receipted for the payment of said bonds.

(Prior Code, § II-13-2)

(Ord. 1985-5, passed 5- -1985)

§ 35.36 FIREFIGHTING EQUIPMENT FUND.

(A) There shall be and there is hereby established a Cumulative Firefighting Equipment Fund.

(Prior Code, § II-15-1)

(B) An ad valorem property tax levy will be imposed at the rate of \$0.10 per \$100 of assessed valuation, under maximal levy, and funds to accumulate until funds are accumulated for said purpose.

(Prior Code, § II-15-2)

(C) The Cumulative Firefighting Equipment Fund is continued until funds are accumulated for said purpose.

(Prior Code, § II-15-3)

§ 35.37 RAINY DAY FUND.

A Rainy Day Fund is established as follows:

(A) Unused and unencumbered monies raised by special income tax distribution shall be deposited by the Clerk-Treasurer into the Rainy Day Fund; and

(B) Monies deposited in the Rainy Day Fund shall be used as approved and appropriated by the City Council, who, before making an appropriation, shall make a finding that the proposed uses of the monies to be appropriated are consistent with the uses permitted for special income tax funds.
(Ord. 2004-4, passed 4-12-2004)

§ 35.38 IMPAIRED AND DANGEROUS DRIVING ENFORCEMENT FUND.

(A) There shall be and there is hereby established an Impaired and Dangerous Driving Enforcement Fund.

(B) Monies received from this grant will be used for selective enforcement activities during 1995 to enhance the efforts to apprehend persons who operate vehicles while intoxicated, or fail to use passenger and child restraint equipment.

(C) The Chief of Police be authorized to select and hire officers to enforce this program under guidelines of the grant. Person or persons hired shall be paid in the amount of one and one-half times his or her hourly rate through filing of a claim approved by the Chief of Police for duties performed under this program. The Chief of Police shall be responsible for all reports required by the state under this grant program.

(D) The Clerk-Treasurer is authorized to accept and disburse funds so allocated for this purpose without appropriation.
(Ord. 1995-2, passed 4-10-1995)