

CHAPTER 25.
Finance.¹

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¹ As to annual budget of board of parks and recreation, see § 24.126 of this code.

Sec. 25.01. Cumulative capital improvement fund.

In accordance with the requirements of Indiana Code § 6-7-1-30.1, there is hereby created a special fund to be known as the Cumulative Capital Improvement Fund of West Lafayette into which the cigarette taxes allotted to the city shall be deposited. The fund shall be a cumulative fund and all money deposited into the fund shall be appropriated and used solely for capital improvements as hereinafter defined and none of such money shall revert to the general fund or be used for any purposes other than capital improvements. (Ord. No. 14-11, Appendix A, item 11.)

The term "capital improvement" means the construction or improvement of any property owned by the city including but not limited to any property owned by the city including but not 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. The term capital improvement shall not include salaries of any public officials or employees except those which are directly chargeable to a capital improvement. (Ord. No. 15-65, §§ 1, 2.)

Sec. 25.02. Special trust fund--created for revenue sharing funds.

Under the provisions of the State and Local Fiscal Assistance Act of 1972 (Title I, PL 92-512) commonly referred to as the Revenue Sharing Bill, HR 14370, there is hereby created a special trust fund for payments received by the city pursuant to its entitlement under the terms of the law. (Ord. No. 1-73, §1.)

Sec. 25.03. Special trust fund--Expenditures; "priority expenditures" defined.

Expenditures from the fund shall be in accordance with and follow procedures as established by state law.

Funds received into this special trust fund may be used only for priority expenditures. The term "priority expenditure" means only:

(a) Ordinary and necessary maintenance and operating expenses for:

(1) Public safety including law enforcement, fire protection and building code enforcement;

(2) Environmental protection including sewage disposal, sanitation and pollution abatement;

(3) Public transportation including transit systems, streets and roads;

(4) Health;

(5) Recreation;

(6) Libraries;

(7) Social services for the poor or aged;

(8) Financial administration

(b) Ordinary and necessary capital expenditures authorized by law. (Ord. No. 1-73, §§ 2,3.)

Sec. 25.04 Housing rehabilitation program--revolving loan fund established.

A revolving loan fund shall be established and administered by the housing authority. This fund shall be used to make low interest loans to owner-occupants of houses for the purpose of:

(a) Bringing the house into compliance with the West Lafayette Housing Code; or

(b) Energy conservation activity.

The housing authority shall administrate the revolving fund so as to comply with federal and state law. (Ord. No. 27-77, § 1.)

Sec. 25.05. Housing rehabilitation program--recordkeeping of expenses and disbursements.

The housing authority shall maintain accurate accounting and bookkeeping records of all expenses and disbursements incurred during the housing rehabilitation program. (Ord. No. 27-77, § 2.)

Sec. 25.06. Fire and police cumulative building and equipment fund established--tax levied.

(a) A fire and police cumulative building and equipment fund is established for the following purposes: To establish a fund for erection of fire stations and/or the remodeling of the present buildings used to house fire fighting equipment, and for the purchase of fire fighting equipment and police radio equipment, or to make the required payments under a lease rental with option to purchase agreement made to acquire such equipment.

(b) There is levied an additional tax of ten cents on each one hundred dollars of taxable property within the taxing district to provide moneys for the fund, such tax to be first levied in 1981, payable in 1982, and annually thereafter until repealed, as provided for in Indiana Code chapter 36-8-14 . (Ord. No. 7-81.)

Sec. 25.07. Public relations appropriations.

(a) The Common Council and Park Board are authorized to establish appropriations and approve expenditures of funds to pay expenses incurred in promoting the betterment of the municipality. These appropriations shall be authorized in public relations appropriation accounts in the funds and department budgets as necessary.

(b) Expenditures from the public relations appropriation may include, but not necessarily limited to the following:

(1) Membership dues in local, regional, state and national associations of a civic, educational or governmental nature, which have as their purpose the betterment and improvement of municipal operations;

(2) Direct expenses for travel, meals, and lodging in conjunction with municipal business or meetings or organizations to which the municipality or Park Board belongs;

(3) Expenses incurred in the promotion of economic development for the municipality, or city-community relations including meeting room rental, decorations, educational or promotional materials, meals, and travel;

(4) Floral memorials, honorariums, or commemorative objects;

(5) Other purposes which are deemed to directly relate to promotion or betterment of the city.

(c) Claims for expenses under this section will be allowed as prescribed by law. (Ord. No. 11-82, §§ 1, 2 and 3.; Ord. No. 8-01 § 1.)

Sec. 25.08. Cumulative capital development fund.

(a) There is established a West Lafayette municipal 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 West Lafayette municipal cumulative capital development fund.

(c) The maximum rate of levy under subsection (b) of this section will not exceed five cents per one hundred dollars assessed valuation. A tax rate of five cents per one hundred dollars assessed valuation will be levied beginning with taxes due and payable in the year 2003, and thereafter, continuing until reduced or rescinded.

(d) The funds accumulated in the West Lafayette municipal cumulative capital development fund will be used for any purpose allowed under Indiana Code § 36-9-15.5-2.

(e) Notwithstanding subsection (d) of this section, funds accumulated in the West Lafayette cumulative capital development fund may be spent for purposes other than the purposes stated in subsection (d) of this section, if the purpose is to protect the public health, welfare or safety in an emergency situation which demands immediate action. Money may be spent under the authority of this section 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. (Ord. No. 16-84, §§(1) - (5); Ord No. 21-02 § 1.)

Sec. 25.09 is deleted. (Ord. No. 8-01 § 2.)

Sec. 25.10. Fiscal officer--certain advance payments authorized.

(a) In accordance with Indiana Code 36-4-8-14, with the prior written approval of the board having jurisdiction over the allowance of claims, the city fiscal officer may make claim payments in advance of board allowance for the following kinds of expenses:

(1) Property or services purchased 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; expense. (Ord. No. 23-92, §§ 1-3; Ord No. 18-97 § 1; Ord. No. 30-97 § 1; Ord. No. 34-01 § 1; Ord. No. 44-03; Ord No. 22-05.)
- (7) Maintenance or service agreements;
- (8) Leases or rental agreements;
- (9) Bond or coupon payments;
- (10) Payroll;
- (11) State, federal, or county taxes.
- (12) Bank Fees.
- (13) Payments to a trustee as prescribed by a bond resolution.
- (14) Refunds of overpayments of fees, fines, wastewater utility final bills, and refunds of parks program fees.
- (15) Parks independent contract instructor's payments and contract entertainer payments.
- (16) Payments for items for which the Park Board has previously approved purchase orders, and additional shipping and handling expenses for such items.
- (17) Payments for contractual services allowed per contracts approved by Park Board, and including payments for miscellaneous reimbursable expenses that are allowed in such contracts.
- (18) Payments for ordinary Parks and Recreation operation, maintenance and capital expenses allowed by the Park Board.
- (19) Payments for Wastewater Treatment utility lien recording fees due to the Tippecanoe County Recorder. (Ord. No. 22-05.)
- (20) Expenses that must be paid because of an emergency requirement.
- (21) Expenses described in an ordinance.

(b) Each payment of expense must be supported by a fully itemized invoice or bill and certification by the fiscal officer.

(c) The city legislative body or the city board having jurisdiction over the allowance of the claim shall review and allow the claim at its next regular or special meeting following the preapproved payment of the