

**Topics Tentatively Scheduled for Study Session Discussion  
and  
Topics Requested for Action at Future Business Meetings of the Twenty-Ninth  
Town Council of Highland**

This meeting will be convened as an in person meeting with access, pursuant to Governor Holcomb's Executive Orders 20-04, 20-09 and 20-26 and now extended by Executive Order 21-26 through October 31, 2021 allowing such meetings, pursuant to IC 5-14-1.5-3.7 for the duration of the emergency.

People may observe and record the meeting for live streaming by joining the meeting on the following link:

<https://us06web.zoom.us/j/82817126658?pwd=SmFON3ZCUiBNMnVvY21NV3RiU3V6QT09>

Further, persons wishing to offer comment in the meeting may access the electronic meeting by using the preceding and adding the password for Meeting ID: 828 1712 6658 password (code): 318019

**Monday October 18, 2021  
Study Session 6:30 p.m.**

*This meeting contributes to Agenda building for the plenary meeting. Please, also be aware of the running enrolled list of matters that are likely for the plenary meeting, subject to review by the municipal executive. By practice and local ordinance, study sessions are distinguished from plenary (regular business) meetings of the Town Council "as they shall be conducted with less formality and with no votes or final actions of a dispositive nature unless provided otherwise by proper notice, pursuant to IC [5-14-1.5](#) et seq." (Confer HMC Section 2.05.130(3))*

**X. Discussion: PROPOSED BUDGETS FOR FY 2022.**

- Redevelopment Department
- Fire Department
- Building and Inspection Department, Plan Commission Department and the Advisory Board of Zoning Appeals Department.
- Motor Vehicle Highway Fund, Local Road and Street Fund, Cumulative Capital Improvement Fund, Solid Waste District Grant Fund, Sanitary & Water Department (CT will present as its only debt service)
- Police Department (Police Dept in General Fund, MCCD, Law Enforcement Continuing Education Fund, Parks/VIPS Public Safety Fund
- Parks and Recreation Department (if there are questions)
- Debt Service Funds (Clerk-Treasurer)
- Office of Clerk-Treasurer
- Office the Town Council, Works Board Department
- Information Communications Technology Department – ICT Fund (Internal Service Fund)

II.

• **Plenary Business Meeting of Monday October 25, 2021 Likely matters**

- X. Adoption Hearing on Proposed Budgets for FY 2022.
- X. Appropriation Hearing the ICT Fund to cover restore accounts used to fund the \$48,626. \$3,400 for Police Department General Fund.
- X. REDUCTION ENACTMENT for the GENERAL FUND for the Special Appropriation unused or unneeded for the COVID Appreciation Stipend.
- X. Accounts payable vouchers Docket for the period of October 12, 2021 to October 25, 2021 in the amount \$ \_\_\_\_\_
- X. Ratify Payroll Vouchers Dockets for payday of 09.24.2021 in the amount of \$ \_\_\_\_\_
- X. Minutes of the Meeting of Monday, October 11, 2021.
- X. Amend the code regarding Sidewalks and the enforcing officer as Public Works.
- X. Appointments (Waterworks Board)
- X. Maybe fire truck FINANCING.
- X. Buckeye Pipeline LICENSE AGREEMENT TO USE AN EASEMENT (if ready)

**NOTICE TO TAXPAYERS**

The Notice to Taxpayers is available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov) or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at 3333 Ridge Road, Highland, Indiana 46322.

Notice is hereby given to taxpayers of **HIGHLAND CIVIL TOWN, Lake County, Indiana** that the proper officers of **Highland Civil Town** will conduct a public hearing on the year **2022** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Highland Civil Town** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Highland Civil Town** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Highland Civil Town** will meet to adopt the following budget:

Public Hearing Date	Monday, October 11, 2021
Public Hearing Time	6:30 PM
Public Hearing Location	3333 Ridge Road, Highland, Indiana 46322

Adoption Meeting Date	Monday, October 25, 2021
Adoption Meeting Time	6:30 PM
Adoption Meeting Location	3333 Ridge Road, Highland, Indiana 46322

Estimated Civil Max Levy	\$8,324,230
Property Tax Cap Credit Estimate	\$322,920

Special Notes:	<p>For the purposes of this budget notice, the rates are calculated based upon 70% of the Net Assessed Valuation of FY 2021. This makes the tax rate higher than will likely be finally approved. The Maximum levy controls do not apply to the debt service funds. The Maximum Levy includes the General Fund, the Parks and Recreation Fund, the Redevelopment General Fund, and the Police Pension Fund. For the purposes of the budget notice it includes the Cumulative Capital Development Fund as well.</p> <p>Finally, the proposed tax levies will be finally reduced by the Department of Local Government Finance to support 2022 needs and 15% of 2023 Debt Service needs, as provided by law.</p>
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1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0101-GENERAL	\$8,290,016	\$9,187,092	\$0	\$6,037,032	52.18%
0180-DEBT SERVICE	\$808,000	\$1,267,913	\$0	\$731,271	73.38%
0254-LOCAL INCOME TAX	\$500,000	\$0	\$0	\$0	
0342-POLICE PENSION	\$848,127	\$3,000	\$0	\$1,246	140.77%
0706-LOCAL ROAD & STREET	\$411,600	\$0	\$0	\$0	
0708-MOTOR VEHICLE HIGHWAY	\$933,318	\$0	\$0	\$0	
1151-CONTINUING EDUCATION	\$53,000	\$0	\$0	\$0	
1301-PARK & RECREATION	\$2,465,068	\$1,284,616	\$0	\$1,137,394	12.94%
1380-PARK BOND	\$1,663,413	\$2,779,071	\$0	\$531,946	422.43%
2379-CUMULATIVE CAPITAL IMP (CIG	\$115,000	\$0	\$0	\$0	
2391-CUMULATIVE CAPITAL	\$414,140	\$645,308	\$0	\$578,040	11.64%
2411-ECONOMIC DEV INCOME TAX	\$630,000	\$0	\$0	\$0	
2430-REDEVELOPMENT - GENERAL	\$305,443	\$300,701	\$0	\$250,401	20.09%
2482-REDEVELOPMENT BOND	\$221,848	\$349,261	\$0	\$189,358	84.44%
6421-DISTRICT SOLID WASTE	\$192,725	\$0	\$0	\$0	
9500-Information & Communication	\$318,340	\$0	\$0	\$0	
9501-VIPS/Park Public Safety Fund	\$6,000	\$0	\$0	\$0	
9502-Special Events Non-Reverting	\$95,914	\$0	\$0	\$0	
<b>Totals</b>	<b>\$18,271,952</b>	<b>\$15,816,962</b>	<b>\$0</b>	<b>\$9,456,688</b>	

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Notice is hereby given to taxpayers of **HIGHLAND WATER DISTRICT, Lake County, Indiana** that the proper officers of **3333 RIDGE ROAD, HIGHLAND, INDIANA 46322** will conduct a public hearing on the year **2022** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **3333 RIDGE ROAD, HIGHLAND, INDIANA 46322** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **3333 RIDGE ROAD, HIGHLAND, INDIANA 46322** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **3333 RIDGE ROAD, HIGHLAND, INDIANA 46322** will meet to adopt the following budget:

Public Hearing Date	Monday, October 11, 2021
Public Hearing Time	6:30 PM
Public Hearing Location	HIGHLAND MUNICIPAL BUILDING, 3333 RIDGE ROAD, HIGHLAND, INDIANA 46322

Adoption Meeting Date	Monday, October 25, 2021
Adoption Meeting Time	6:30 PM
Adoption Meeting Location	HIGHLAND MUNICIPAL BUILDING, 3333 RIDGE ROAD, HIGHLAND, INDIANA 46322

Estimated Civil Max Levy	\$0
Property Tax Cap Credit Estimate	\$4,100

Special Notes:	For the purposes of this budget notice, the rates are calculated based upon 70% of the Net Assessed Valuation of FY 2021. This makes the tax rate higher than will likely be finally approved. The Maximum levy control does not apply to the debt service fund.
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1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
8383-WATER DISTRICT DEBT SERVICE	\$410,788	\$673,409	\$0	\$119,595	463.07%
Totals	\$410,788	\$673,409	\$0	\$119,595	

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Notice is hereby given to taxpayers of **HIGHLAND SANITARY DISTRICT, Lake County, Indiana** that the proper officers of **Town of Highland, Indiana** will conduct a public hearing on the year **2022** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Town of Highland, Indiana** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Town of Highland, Indiana** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Town of Highland, Indiana** will meet to adopt the following budget:

Public Hearing Date	Monday, October 11, 2021	Adoption Meeting Date	Monday, October 25, 2021
Public Hearing Time	6:30 PM	Adoption Meeting Time	6:30 PM
Public Hearing Location	Highland Municipal Building, 3333 Ridge Road, Highland, Indiana 46322	Adoption Meeting Location	Highland Municipal Building, 3333 Ridge Road, Highland, Indiana 46322

Estimated Civil Max Levy	\$239,515
Property Tax Cap Credit Estimate	\$65,640

Special Notes:	<p>The tax rates are calculated upon 70% of the net assessed valuation from FY 2021. The rates will be reduced by the Department of Local Government Finance.</p> <p>Sanitary Special Operating Fund: The actual amount of the maximum levy for FY 2022 is \$239,515 and only applies to the Sanitary District Operating Fund.</p> <p>Sanitary District Bond &amp; Interest Fund: The Exempt Debt Service Fund is now conflated with the regular Debt Service as the Circuit Breaker Exemption expired pursuant to Article 10 of the Indiana Constitution. For the purposes of this budget notice, the rates are calculated based upon 70% of the Net Assessed Valuation of FY 2021. This makes the tax rate higher than will likely be finally approved.</p>
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1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
8201-SPECIAL SANITARY GENERAL	\$2,288,470	\$289,515	\$0	\$229,223	26.30%
8280-SPECIAL SANITARY DEBT SERVICE	\$1,867,317	\$3,843,458	\$0	\$1,694,256	126.85%
<b>Totals</b>	<b>\$4,155,787</b>	<b>\$4,132,973</b>	<b>\$0</b>	<b>\$1,923,479</b>	

**3.45.005 Corporation general fund.**

(A) There is established a fund of the municipality to be known as the corporation general fund, which is the foundational fund of the municipal treasury, as set forth in HMC [3.40.020](#)(C);

(B) The corporation general fund shall be further organized by departments, as required by law, which shall consist of the following:

- (1) Office of the town council;
- (2) Office of the clerk-treasurer;
- (3) Advisory board of zoning appeals department;
- (4) Plan commission department;
- (5) Building, inspection and zoning department;
- (6) Police department;
- (7) Fire department;
- (8) Municipal (Town Hall) Building and monuments department;
- (9) Works board department;
- (10) Volunteers in police services (VIPS) department;

(C) The clerk-treasurer in consultation with the town council president shall be authorized to establish such other departments as may be deemed necessary or desirable; provided, that any new department be reported to the town council;

(D) Expenditures from this fund may only be for the purposes for which this fund is established, which is to support the operation of the local government and any lawful purpose of the municipality;

(E) Appropriations. Expenditures from the fund may be made only upon appropriation by the fiscal body for the purpose for which the fund and its departments are specifically established, in the manner provided by statute for making other appropriations, and shall be disbursed only on approved accounts payable vouchers allowed by the legislative body, all pursuant to IC [5-11-10](#) and [36-5-4](#);

- (1) Notwithstanding the previous provision certain expenditures and disbursements may be made from the fund, pursuant to IC [5-11-14-1](#)(i) and where permitted by other laws or regulations;

(F) Investments Authorized. Pursuant to IC [5-13-9](#), and Chapter [3.40](#) HMC, money in the fund may be invested; provided, that the yields from the purchase and sale of any such investments be deposited with the fund;

(G) **Fund Sources.** The corporation general fund consists of all moneys paid in to the treasury, which are not by operation of statute, rule ordinance or requirement of the donor,

dedicated to another fund or for another purpose, all pursuant to HMC [3.40.020\(D\)](#). Further, funds may include but are not limited to the following:

- (1) Gifts and donations from any person or entity given expressly for the purposes and objects of the fund, unless otherwise directed by law or ordinance or action of the legislative body;
- (2) User fees, licenses, permits, and other charges which may from time to time be authorized and fixed by the legislative body for a lawful purpose;
- (3) Fines, filing fees, and penalties;
- (4) Intergovernmental revenues of any kind, taxes and charges as provided by law;
- (5) Grants from federal, state, local governmental sources or from such other entities as may be provided by law;
- (6) Proceeds from other funds of the municipality that have been defeased or for which the purposes of such fund have been achieved, completed or abandoned, and revert to the fund;
- (7) Proceeds from the liquidation of assets of the municipality including personal and real property, not required to be deposited elsewhere, including the sale of abandoned property, in the custody of the municipality, provided it is not required to be deposited in another fund pursuant to law;

(H) *Preservation and Disposition of Fund Assets*. All unused and unencumbered cash on deposit to the credit of the corporation general fund shall remain with that fund until such time as the town council authorizes a transfer of any remaining unexpended, unencumbered assets of the fund, all subject to IC [36-1-8-5](#). [Ord. 1660 § 2, 2017].

## Motor Vehicle Highway (MVH) Fund

Confer I.C. 8-14-1-5 *et alia*.

"All funds allocated to cities and towns from the motor vehicle highway account shall be used by the cities and towns for the (:)

- (1) Construction, reconstruction, **preservation**, repair, maintenance, oiling, sprinkling, snow removal weed and tree cutting and cleaning of highways as herein defined, and including also any curbs, and
- (2) {Cities or Towns} share of the cost of the separation of the grades of crossing of public highways and railroads;
- (3) the purchase or lease of highway construction , **preservation** and maintenance equipment;
- (4) the purchase, erection, operation, and maintenance of traffic signs, and signals, and safety zones and devices; and
- (5) the painting of structures, objects, surfaces in highways for purposes of safety and traffic regulation.
- (6) the payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects;
- (7) the city or town shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the city's or town's highways.**

All such funds shall be budgeted as provided by law. (IC 8-14-1-5(a))

(Confer IC 8-14-1-5(b)(1)(2))

### Definitions:

"Highways". The term *highways* includes roadway, rights of way, bridges, drainage structures, signs, guard rails, protective structures in connection with highways, drains, culverts and bridges and the substructure and superstructure of bridges and approaches thereto and streets and alleys of cities and towns. (IC 8-14-1-1(3)).

"Construction" means the planning, supervising, inspecting, actual building, draining, and all expenses incidental to the construction of a highway. (IC 8-14-1-1(4)).

"Reconstruction" means a widening or a rebuilding of the highway or any portion thereof. (IC 8-14-1-1(5)).

"Maintenance" when used in reference to cities, towns, and counties as applied to that part of the highway other than bridges, means the constant making of needed repairs, to preserve a smooth surfaced highway, adequately drained, marked and guarded by



protective structures for public safety and, *(as to bridges, means the constant making of needed repairs to preserve a smooth surfaced highway thereon and the safety and preservation of the bridge and its approaches, together with the substructure and superstructure thereof;)* and such term also means and includes the acquisition and use, in any manner, of all needed equipment, fuel, materials, and supplies essential and incident thereto. (IC 8-14-1-1(6)).

**"Preservation" means the preventative treatment, nonstructural treatment, rehabilitation, or structural repairs made to transportation infrastructure and related drainage that are included in an asset management plan approved by the Indiana department of transportation in collaboration with the local technical assistance program at Purdue University. (IC 8-14-1-1(7)).**

## Local Road and Street Fund

“Money from the local road and street account shall be used exclusively by the cities, towns and counties for:

- (1) engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems;
- (2) the payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects;
- (3) any local costs required to undertake a recreational or reservoir road project under IC 8-23-5;or
- (4) the purchase, rental, or repair of highway equipment.

Confer IC 8-14-2-5

## **SOLID WASTE DISTRICT GRANT FUND.**

(A) There is established a dedicated fund, to be known as the **Solid Waste District Grant Fund**.

(B) The fund is dedicated and established to provide funds for programs of the municipality that are consistent with the terms of the Lake County Solid Waste District Management Twenty-Year Plan, and to support the on-going integrated, community-based solid waste management program, combining elements of residential solid waste collection, promoting waste stream reduction through recycling, and encouraging the use of recycled materials;

(C) Expenditures from this fund shall be for the purposes and in support of the purposes set forth in division (B) of this section. The establishment nor the purposes of this fund shall not be in derogation of the lawful purposes or construed to exclude the lawful purpose or expenditure from such other funds for the same or similar purposes.

(D) The sources of money for the fund are the following:

(1) Gifts and donations from any person to the fund;

(2) Grants related to the purposes of the Solid Waste Management Twenty- Year Plan, consistent with the objects of I.C. 13-9.5 and I.C. 36-9-30, including but not limited to the periodic grant distribution made by the Lake County Solid Waste Agreement;

(3) Pursuant to I.C. 5-13-9, monies in the fund may be invested, provided that the yields from the purchase and sale of any such investments be deposited with the fund;

(4) Money derived from state or federal reimbursement grants, matching funds, or contributions for such projects as may be consistent with the objects of I.C. 13-9.5 and I.C. 36-9-30, including but not limited to multi-party or intergovernmental undertakings.

(E) Expenditures from the Fund may be made from the proper category of expense only after an appropriation has been made in the manner provided by statute for making other appropriations, and shall be disbursed only on approved claims allowed by the Town Council, pursuant to I.C. 5-11-10 and I.C. 36-5-4.

(F) The Clerk-Treasurer, as municipal fiscal officer, is hereby directed and authorized to perform such duties and keep such accounts as to fulfill the purpose of the fund and to carry out the provisions of this section.

(G) All unused and unencumbered monies shall not revert to any fund but the fund created by this section. The unused and unencumbered balance of an appropriation reverts at the end of the fiscal year to the fund created by this section.

(Ord. 1008, passed 12-29-94)

NEEDS TO BE RECODIFIED in the Highland Municipal Code

## Cumulative Capital Improvement Fund

Source: Indiana Code 6-7-1-31.1

### IC 6-7-1-31.1

#### Cities and towns; cumulative capital improvement fund; use (Cigarette Tax)

- (a) The fiscal body of each city and the fiscal body of each town shall, by ordinance or resolution, establish a cumulative capital improvement fund for the city or town. Except as otherwise provided in subsection (c), the city or town may only use money in its cumulative capital improvement fund:
- (1) to purchase land, easements, or rights-of-way;
  - (2) to purchase buildings;
  - (3) to construct or improve city owned property;
  - (4) to design, develop, purchase, lease, upgrade, maintain, or repair:
    - (A) computer hardware;
    - (B) computer software;
    - (C) wiring and computer networks; and
    - (D) communications access systems used to connect with computer networks or electronic gateways;
  - (5) to pay for the services of full-time or part-time computer maintenance employees;
  - (6) to conduct nonrecurring in-service technology training of unit employees;
  - (7) to undertake Internet application development; or
  - (8) to retire general obligation bonds issued by the city or town for one (1) of the purposes stated in subdivision (1), (2), (3), (4), (5), or (6).
  - (9) for any other governmental purpose for which money is appropriated by the fiscal body of the city or town.**
- (b) The money in the city's or town's cumulative capital improvement fund does not revert to its general fund.
- (c) A city or town may at any time, by ordinance or resolution, transfer to:
- (1) its general fund; or
  - (2) an authority established under IC 36-7-23;
- money derived under this chapter that has been deposited in the city's or town's cumulative capital improvement fund.

The CCIF named above is **not to be confused with** the following named fund which is a tax supported fund which possesses the same name and is established with a different method outlined in I.C. 36-9-16-3.

## **Section 9.10.080 Law enforcement continuing education and equipment fund – Establishment.**

(A) There is hereby authorized, created and established a fund of the town of Highland, to be called the law enforcement continuing education and equipment fund, pursuant to IC [5-2-8-2\(c\)](#). (*IC 5-2-8-2(b) actually creates it for each city and town*)

(B) The purpose of the law enforcement continuing education and equipment fund is to provide resources to support the continuing education and training program of the town of Highland metropolitan police department and **for the acquisition of equipment and supplies for law enforcement purposes**, all pursuant to IC [5-2-8-6](#).

(C) The sources of funding for the law enforcement continuing education and equipment fund may include the following:

- (1) The receipt of the following fees:
  - (a) **Accident report fees** as authorized by IC [9-29-11-1](#) and HMC [9.15.160](#);
  - (b) **Motor vehicle inspection fees** as authorized by IC [9-29-4-2](#) and HMC [9.15.140](#);
  - (c) **Law enforcement continuing education fees as authorized and fixed by IC [33-37-5-8\(c\)](#); and**
  - (d) Gun permit fees as authorized and fixed by IC [35-47-2-3](#);
- (2) Interest earned from the investment of moneys on deposit to the credit of the fund, provided such investments are conducted pursuant to IC [5-13-9](#) et seq. [Ord. 1415 § 1, 2008. Code 2000 § 51.07].

## **9.10.090 Law enforcement continuing education and equipment fund –Purposes, uses and permissible expenditures.**

(A) Expenditures from the law enforcement continuing education and equipment fund shall be used for the continuing education and training of law enforcement officers employed by the town of Highland metropolitan police department and for the acquisition of equipment and supplies for law enforcement purposes, all pursuant to IC [5-2-8-6](#).

(B) Expenditures from the law enforcement continuing education and equipment fund shall be used to support the law enforcement continuing education and training program as established by IC [5-2-8-2\(b\)](#). Pursuant to IC [5-2-8-2\(f\)](#), it may include expenditures made to provide to each law enforcement officer employed by the town of Highland metropolitan police department continuing education concerning the following:

- (1) Duties of a law enforcement officer in enforcing restraining orders, protective orders, temporary injunctions, and permanent injunctions involving abuse.
- (2) Guidelines for making felony and misdemeanor arrests in cases involving abuse.
- (3) Techniques for handling incidents of abuse that minimize the likelihood of injury to the law enforcement officer and promote the safety of a victim.
- (4) Information about the nature and extent of abuse.
- (5) Information about the legal rights of and remedies available to victims of abuse.
- (6) How to document and collect evidence in an abuse case.
- (7) The legal consequences of abuse.

- (8) The impact on children of law enforcement intervention in abuse cases.
- (9) Services and facilities available to victims of abuse and abusers.
- (10) Verification of restraining orders, protective orders, temporary injunctions, and permanent injunctions.
- (11) Policies concerning arrest or release of suspects in abuse cases.
- (12) Emergency assistance to victims of abuse and criminal justice options for victims of abuse.
- (13) Landlord-tenant concerns in abuse cases.
- (14) The taking of an abused child into protective custody.
- (15) Assessment of a situation in which the child may be seriously endangered if the child is left in the child's home.
- (16) Assessment of a situation involving an endangered adult (as defined in IC [12-10-3-2](#)).
- (17) Response to a sudden, unexpected infant death. [Ord. 1415 § 1, 2008. Code 2000 § 51.08].

**9.10.100 Law enforcement continuing education and equipment fund –Expenditure upon appropriation.**

Expenditures from the law enforcement continuing education and equipment fund may be made only upon appropriation by the fiscal body for the purpose for which the fund is specifically established, in the manner provided by statute for making other appropriations, and shall be disbursed only on approved accounts payable vouchers allowed by the legislative body, all pursuant to IC [5-11-10](#) and [36-5-4](#). [Ord. 1415 § 1, 2008. Code 2000 § 51.09].

**9.10.110 Law enforcement continuing education and equipment fund –Investments authorized.**

Money in the law enforcement continuing education and equipment fund may be invested; provided, that the yields from the purchase and sale of any such investments shall be deposited with the fund pursuant to IC [5-13-9](#) and Chapter [3.40](#) HMC. [Ord. 1415 § 1, 2008. Code 2000 § 51.10].

**9.10.120 Law enforcement continuing education and equipment fund –Preservation and disposition of fund assets.**

All unused and unencumbered cash on deposit to the credit of the fund does not revert to the corporation general fund nor to any other fund but shall remain with the law enforcement continuing education and equipment fund until such time as an ordinance or state law is passed and adopted regarding its disposition. [Ord. 1415 § 1, 2008; Code 2000 § 51.11].

### VIPS/PARKS PUBLIC SAFETY FUND

(created by operation of Interlocal Cooperation Agreement from July 2008)

(a) There is hereby created and established the VIPS/Parks Public Safety Fund, a special non-reverting fund established for the benefit of Town of Highland, Metropolitan Police Department Volunteers in Policing Services, as set forth in Section 2 of this agreement, pursuant to the laws of the State of Indiana governing public entities.

(b) Expenditures from this fund may only be for the purposes for which this fund was established as set forth in this interlocal cooperative agreement;

- (1) Expenditures from this fund may only be upon appropriation of the fiscal body of the Entity;
- (2) Expenditures from this fund may only be for the purposes of set forth in this agreement and according to its terms, for the following particular purposes:
  - (A) purchase of gasoline and oil for the operation of VIPS motorized vehicles;
  - (B) purchase of radio and communications equipment;
  - (C) purchase of VIPS assigned bicycles and related bicycle equipment;
  - (D) purchase of articles or equipment related to the safety of VIPS volunteers or to support the execution of the following VIPS assignments including but not limited to: (i) traffic control, (ii) crowd control, (iii) event support and control, (iv) parking ordinance enforcement, and (v) fire lane parking enforcement;

(c) That the sources of money for the fund may be as follows:

(1) The revenue sharing contribution described and authorized in Section 5 this interlocal governmental agreement;

(2) Interest earned from the investment of moneys on deposit to the credit of the fund, provided such investments are conducted pursuant to IC 5-13-9 et seq.;

(3) Gifts, donations and other voluntary contributions from any person to the fund consistent with the lawful purposes and objects of the fund; and



(d) That expenditures from the Fund may be made from the proper category of expense and for the purposes of the fund, only after an appropriation has been made in the manner provided by statute for making other appropriations and shall be disbursed only on approved accounts payable vouchers allowed by the fiscal body of the Entity. Allowances must only be made at a regular or special meeting of the fiscal body of the entity, pursuant to IC 5-11-10 and IC 36-5-4 et seq.;

(e) The fund appropriations shall be further governed as follows:

(1) That all unused and unencumbered monies do not revert to any corporation general fund nor to any other fund but the fund created by this ordinance;

(2) The unused and unencumbered balance of an appropriation shall not lapse at the end of the year in which the appropriation was made nor does it revert, but remains in full force and effect to the credit of the fund created by this agreement without re-appropriation until the purpose for which the appropriation was made has been accomplished or abandoned;

(3) That in the event that the entity created by this agreement is dissolved, or the agreement is terminated as provided under the terms of Section 10, after allowance for encumbrances and other lawful payables, the unobligated, unreserved fund balances shall be identified and distributed to the Parks and Recreation (General) Fund and the **VIPS/Parks Public Safety Fund** shall be defeased upon satisfaction of all obligations and liabilities.

**3.45.130 MUNICIPAL CUMULATIVE CAPITAL DEVELOPMENT FUND  
ESTABLISHED AND TAX RATE FIXED**

(A) There is hereby authorized, created and established a fund of the Town of Highland, to be called the **Municipal Cumulative Capital Development Fund**, pursuant to IC 36-9-15.5 et seq.;

(B) That the fund is dedicated and established to provide resources for the purposes permitted by IC 36-9-15.5 as may be amended from time to time and as set forth in this code;

(C) That an *ad valorem* property tax levy will be imposed and the revenues from the levy will be retained and deposited in the Town of Highland Cumulative Capital Development Fund.

(D) That as this municipality is in a county with an adopted county option income tax, the maximum rate of the levy herein described will not exceed **.0500 per \$100 Assessed Valuation for 2016 pay 2017** and will remain in effect each year thereafter until such time as the fund may be rescinded or the rate reduced by action of the Town Council.

(E) That the Town of Highland Municipal Cumulative Capital Development Fund is established until such time as the fund is repealed or rescinded by action of the legislative body;

**3.45.140 PURPOSES, USES and PERMISSIBLE EXPENDITURES FROM THE  
MUNICIPAL CUMULATIVE CAPITAL DEVELOPMENT FUND**

(A) That expenditures from this fund shall for the purposes, uses and in support of the purposes or uses permissible for the funds as described and set forth in this code as may be amended from time to time;

(B) That any and all of the lawful public purposes and or uses associated with the funds authorized and described in the following provisions of the Indiana Code are hereby authorized and adopted as permissible purposes of this **Municipal Cumulative Capital Development Fund**:

- (1) For capital improvements, uses and purposes as described in **IC 8-16-3** as amended from time to time;
- (2) For capital improvements, uses and purposes as described in **IC 8-22-3-25** as amended from time to time;
- (3) For capital improvements, uses and purposes as described in **IC 14-27-6-48** as amended from time to time;
- (4) For capital improvements, uses and purposes as described in **IC 14-33-14** as amended from time to time;
- (5) For capital improvements, uses and purposes as described in **IC 16-23-1-40** as amended from time to time;
- (6) For capital improvements, public safety equipment

acquisition, uses and purposes as described in **IC 36-8-14** as amended from time to time;

- (7) For capital improvements, transportation planning, vehicle/equipment acquisition, uses and purposes as described in **IC 36-9-4-48**, as amended from time to time;
- (8) For capital improvements, land and public building acquisition, public way maintenance and improvements, other lawful governmental purposes and all uses and purposes as described in **IC 36-9-16-2** as amended from time to time;
- (9) For capital improvements, computer soft/hardware expenses, communications expenses, other lawful governmental purposes, as described in **IC 36-9-16-3** as amended from time to time;
- (10) For improvements of public ways and sidewalks, uses and purposes as described in **IC 36-9-16.5-2** as amended from time to time;
- (11) For improvements of public ways, sidewalks, gutters, sewers, uses and purposes as described in **IC 36-9-17** as amended from time to time;
- (12) For improvements of sewage disposal or treatment plants, sewers, uses and purposes as described in **IC 36-9-26** as amended from time to time;
- (13) For capital improvements related to drainage, sewers, uses and purposes as described in **IC 36-9-27-100** as amended from time to time;
- (14) For capital improvements to parks, uses and purposes as described in **IC 36-10-3-21**, as amended from time to time;
- (15) For capital improvements to parks, uses and purposes as described in **IC 36-10-4-36** as amended from time to time;

(C) That money held in the cumulative capital development fund may be spent for purposes other than the purposes stated in subsections (A) and (B) of this code, if the purpose is to protect the public health, welfare, or safety in an *emergency situation* that demands immediate action or to make a contribution to an authority established under IC 36-7-23.

(1) Money may be spent under the authority of subsection (C) only after the executive of the municipality issues a declaration that the public health, welfare, or safety is in immediate danger that requires the expenditure of money in the fund; *or*

(2) Money may be spent under the authority of subsection (C) after the executive of the municipality certifies in the minutes of the municipal

legislative body that the contribution is made to the authority for capital development purposes.

**3.45.150 EXPENDITURE UPON APPROPRIATION**

That expenditures from the fund may be made only upon appropriation by the fiscal body for the purpose for which the fund is specifically established, in the manner provided by statute for making other appropriations and shall be disbursed only on approved accounts payable vouchers allowed by the legislative body, all pursuant to IC 5-11-10 and IC 36-5-4;

**3.45.160 INVESTMENTS AUTHORIZED**

That pursuant to Indiana Code 5-13-9, and Chapter 3.40 of the Highland Municipal Code, moneys in the fund may be invested provided that the yields from the purchase and sale of any such investments be deposited to the credit of the fund;

**3.45.170 PRESERVATION and DISPOSITION OF FUND ASSETS**

That all unused and unencumbered cash on deposit to the credit of the Municipal Cumulative Capital Development Fund do not revert to the corporation general fund nor to any other fund but shall remain with the Municipal Cumulative Capital Development Fund until such time as an ordinance is passed which rescinds the tax levy for this fund, and the Town Council authorizes a transfer of any remaining unexpended, unencumbered assets of the fund, all pursuant to IC 6-1.1-41-5 and IC 36-1-8-5.

## Municipal Cumulative Capital Development Fund PURPOSES

"...[T]o provide money for any purpose for which property taxes may be imposed within the municipality under the authority of:

IC 8-16-3: *Local Cumulative Bridge Fund*

construction, reconstruction and costs for local bridges and approaches of not more than 500 ft.

IC 8-22-3-25: *Aviation Board Cumulative Building Fund:*

construction, acquisition of real property for enlarging, improving, remodeling, repairing or equipping of airport facilities and runways.

IC 14-27-6-48: *Levee Authority in Vandenburg County*

Cumulative Building Fund to provide for the erection of levees, gates and pumping stations or other such facilities.

IC 14-33-14: *Cumulative Maintenance Fund (Conservancy Districts)*

Channel Improvements, levees, water retarding or impoundment structures.

IC 16-23-1-40: *Cumulative Hospital Building Fund (Third Class Cities)*

general construction, improvement of real property acquisition for hospitals.

IC 36-8-14: *Cumulative Building and Firefighting Equipment Fund*

The support the following purposes: (A) purchase, construction, renovation, or addition to buildings; or (B) purchase of land used by the fire department or a volunteer fire department serving the unit. (2) The purchase of firefighting equipment for use of the fire department or a volunteer fire department serving the unit, including making the required payments under a lease rental with option to purchase agreement made to acquire the equipment. (3) In a municipality, the purchase of police radio equipment. (4) The: (A) purchase, construction, renovation, or addition to a building; (B) purchase of land; or (C) purchase of equipment; for use of a provider of emergency medical services under IC 16-31-5 to the unit establishing the fund.

IC 36-9-4-48: *Cumulative Building Fund: Transportation Authorities.*

Planning, scheduling and acquisition of buses for a transportation system

IC 36-9-16-2: *Cumulative Capital Building Fund*

(a) A unit may establish a cumulative building or sinking fund or cumulative capital improvement funds to provide money for one (1) or more of the following purposes:

(1) To purchase, construct, equip, and maintain buildings for public purposes.

(2) To acquire the land, and any improvements on it, that are necessary for the construction of public buildings.

(3) To demolish any improvements on land acquired under this section, and to level, grade, and prepare the land for the construction of a public building.

(4) To acquire land or rights-of-way to be used as a public way or other means of ingress or egress to land acquired for the construction of a public building.

(5) To improve or construct any public way or other means of ingress or egress to land acquired for the construction of a public building.

(b) In addition to the purposes described in subsection (a), a cumulative capital improvement fund may be used to purchase body armor (as defined in IC 36-8-4-4.5(a)) for active members of a police department.

**(c) A municipality may establish a cumulative capital improvement fund for a purpose described in IC 6-7-1-31.1.**

**IC 36-9-16-3 Additional Purposes** *Cumulative Capital Improvement Fund*

A unit may establish cumulative capital improvement funds to provide money for one (1) or more of the following purposes:

(1) To acquire land or rights-of-way to be used for public ways or sidewalks.

(2) To construct and maintain public ways or sidewalks.

(3) To acquire land or rights-of-way for the construction of sanitary or storm sewers, or both.

(4) To construct and maintain sanitary or storm sewers, or both.

(5) To acquire, by purchase or lease, or to pay all or part of the purchase price of a utility.

(6) To purchase or lease land, buildings, or rights-of-way for the use of any utility that is acquired or operated by the unit.

(7) To purchase or acquire land, with or without buildings, for park or recreation purposes.

(8) To purchase, lease, or pay all or part of the purchase price of motor vehicles for the use of the police or fire department, or both, including ambulances and firefighting vehicles with the necessary equipment, ladders, and hoses.

(9) To retire in whole or in part any general obligation bonds of the unit that were issued for the purpose of acquiring or constructing improvements or properties that would qualify for the use of cumulative capital improvement funds.

(10) To purchase or lease equipment and other nonconsumable personal property needed by the unit for any public transportation use.

(11) In a county or a consolidated city, to purchase or lease equipment to be used to illuminate a public way or sidewalk.

(12) The fund may be used for any of the following purposes:

(A) To purchase, lease, upgrade, maintain, or repair one (1) or more of the following:

(i) Computer hardware.

(ii) Computer software.

(iii) Wiring and computer networks.

(iv) Communication access systems used to connect with computer networks or electronic gateways.

(B) To pay for the services of full-time or part-time computer maintenance employees.

(C) To conduct nonrecurring inservice technology training of unit employees.

(13) To purchase body armor (as defined in IC 36-8-4-4.5(a)) for active members of a police department.

IC 36-9-16.5-2: *Cumulative Street Fund for a Municipality*

(1) The acquisition of rights of way for public ways or sidewalks or

(2) The construction or reconstruction of public ways or sidewalks.

IC 36-9-17: *General Improvement Fund of a Municipality*•

To construct, reconstruct, repair, or improve streets alleys, sidewalks, curbs, gutters, and sewers.

IC 36-9-26: *Cumulative Building Fund for Municipal Sewers*•

(1) The planning, erection, remodeling, extension and repair of sewage disposal plants and sewers to convey sanitary sewage to those plants.

(2) The construction, remodeling, repair and extension of storm sewers.

(3) Relief sewers and drains in the aid of sanitary system or storm sewers.

(4) The payment of the municipality's part of the costs of any sewer or drainage project that: Lies partly or wholly within the municipality; and aids or is connected to the sewage collection or drainage system of the municipality.

(5) The payment of the part of any project that is allocable to property owners by special assessment under IC 36-9-39, for repayment to the cumulative building and sinking fund. The statement for repayment under subsection (5) shall be mailed to the property owner separately from the property tax statement.

IC 36-9-27-100: *Cumulative Drainage Fund* • (Applies to Counties & County Drainage Boards & Municipalities)

IC 36-10-3-21: *Cumulative Building Fund Parks & Recreation*

(1) Building, remodeling, and repair of park and recreation facilities.

(2) Purchase of land for park and recreation purposes.

IC 36-10-4-36 *Cumulative Building Funds for Parks in Certain Cities (2<sup>nd</sup> & 3<sup>rd</sup> Class cities)*

To acquire land and improvements for parks & purposes set forth in IC 36-10-4

Denotes the current approved purposes in the MCCD Authorizing Ordinance.

*Department of Local Governme*

# INFORMATION COMMUNICATIONS AND TECHNOLOGY FUND CALCULATION

FY 2022  
BUDGET ADOPTED FOR 2022      **\$ 318,340.00**

GENERAL FUND	\$	79,585.00	25%
PARK & RECREATION	\$	63,668.00	20%
REDEVELOPMENT FUND	\$	15,917.00	5.0%
WATER OPERATIONS	\$	79,585.00	25%
SEWAGE OPERATIONS	\$	79,585.00	25%
		<u><u>\$ 318,340.00</u></u>	

See Section 3.45.110 in Highland Municipal Code

(F) The sources of revenue for this fund may consist of the following:

(1) Interdepartmental charges, contributions, cost shares or assessments levied against funds or departments of the municipality to support the lawful purposes and budget of the information and communication technology fund;

(a) The charges and rates shall be developed and recommended by the proper officers of the municipality and fixed and approved by the town council;

(b) Any and all rates and charges shall be consistent with IC [36-1-3-8](#) (a)(6) and may be calculated to include reasonable costs associated with those purposes outlined in subsection (D) of this section as well as for replacement of equipment;

(2) Transfers from the corporation general or the municipal cumulative capital fund authorized by the town council from appropriations adopted for that purpose;

(3) Gifts or grants from the federal government, the state, or any political subdivision of the state.



**Section 3.45.31.110 INFORMATION and COMMUNICATIONS TECHNOLOGY FUND**

- (A) There is hereby established Fund of the Municipality to be known as the **“Information and Communications Technology Fund**.
- (B) The Information and Communications Technology Fund shall be deemed to be and operate as an *Internal Service Fund* for services provided on a regular basis by one department to other departments of the organization for which interdepartmental charges are made. The fund shall account and report revenues and expenses of a new Information Technology Department.
- (C) Expenditures from this Fund shall be pursuant to and in support of the purposes set forth in subdivision (D) of this section according to laws of the State of Indiana. The establishment or the purposes of this fund shall not be in derogation of the lawful purposes or construed to exclude the lawful purposes of expenditure from such other funds for the same or similar purposes.
- (D) Expenditures from the Fund may be made for the following lawful public purposes:
1. Payroll and associated personnel costs associated with the delivery, management, operation, maintenance, repair or support of information or communication technology for the Town and its executive departments;
  2. Information or communication technology professional services associated with the delivery, management, operation, maintenance, repair or support of information or communication technology for the Town and its executive departments;
  3. The purchase and acquisition of information or communication technology commodities, licenses, equipment as well as information or communication technology services to help other departments and public agencies carry out their functions. Such commodities or equipment includes but is not limited to the expense for computers and related equipment, computer software applications, printers, copiers, scanners, fax machines, check printer, postage meter and telephone and related communications systems.
- (E) Expenditures from the Fund shall be made upon appropriation pursuant to the provisions of IC 6-1.1-18 and IC 36-5-4-2 and may be disbursed on approved claims allowed by the Town Council pursuant to I.C. 5-11-10, I.C. 36-5-4 and may be made as advance expenses according to terms of I.C. 36-5-4-12(b)(13).

- (F) The sources of revenue for this fund may consist of the following:
1. Interdepartmental charges, contributions, cost shares or assessments levied against funds or departments of the municipality to support the lawful purposes and budget of the Information and Communication Technology Fund.
    - (a) The charges and rates shall be developed and recommended by the proper officers of the municipality and fixed and approved by the Town Council.
    - (b) Any and all rates and charges shall be consistent with IC 36-1-3-8(a)(6) and may be calculated to include reasonable costs associated with those purposes outlined in subdivision D of this section as well as for replacement of equipment;
  2. Transfers from the corporation general or the municipal cumulative capital fund authorized by the Town Council from appropriations adopted for that purpose;
  3. Gifts or grants from the federal government, the state, or any political subdivision of the state.
- (G) That pursuant to Indiana Code Title 5, Article 13, Chapter 9, and Chapter 36 of the Highland Municipal Code, moneys in the fund may be invested provided that the yields from the purchase and sale of any such investments be deposited with the fund;
- (H) That the fund created herein is a continuing fund, and will remain in full force and effect until such time as the Town Council adopts an ordinance repealing this fund and directing then the disposition of any assets held by the fund. In addition, the unused and unencumbered cash on deposit to the credit of the fund does not revert at the end of the fiscal year to any fund from which the revenues were derived, but remain with the Fund created by this section.
- (I) The Clerk-Treasurer, as the municipal fiscal officer, is hereby directed and authorized to perform such duties and keep such accounts as necessary to fulfill the purposes of this fund and to carryout the provisions of this Section.

Ordinance No. 1323 passed in 23 July 2006 Codified as HMC Section 3.45.110

## SPECIAL EVENTS NON-REVERTING OPERATING FUND

### 11.15.050 Special events nonreverting operating fund.

(A) There is hereby authorized, created and established a special nonreverting operating fund, to be called the special events nonreverting operating fund for use by the town in support of the purposes of this chapter.

(B) The fund is dedicated and established to provide operating resources for parks and recreation programs, operations and special events undertaken by the town under advice of its special events advisory commission, pursuant to the authority of IC [36-10-2](#) and [36-1-3](#) et seq.

(C) Expenditures from this fund shall be governed by the following provisions:

- (1) Expenditures from this fund shall be for the purposes and in support of the purposes set forth in this chapter and according to the laws and relevant guidelines governing the disposition of the assets, which comprise the fund, provided the expenditures shall be only operating in nature;
- (2) Neither the establishment nor the purposes of this fund shall be in derogation of the lawful purposes or construed to exclude the lawful purpose or expenditure from such other funds of the municipality for the same or similar purposes;
- (3) Expenditures from the fund may be made only upon appropriation by the fiscal body for the purpose for which the fund is specifically established, in the manner provided by statute for making other appropriations, and shall be disbursed only on approved accounts payable vouchers allowed by the town council, all pursuant to IC [5-11-10](#), [36-5-4](#) and [36-5](#) et seq.

(D) The sources of money for the fund are the following:

- (1) Gifts and donations from any person given expressly for the purposes and objects of the fund, unless otherwise directed by action of the town council;
- (2) User fees and other charges as may be authorized and fixed by the community events commission in connection with special community events;
- (3) Pursuant to IC [5-13-9](#) and this code, moneys in the fund may be invested; provided, that the yields from the purchase and sale of any such investments be deposited with the fund.

(E) The appropriations and the cash on deposit to the credit of the fund shall not revert to any other fund but remain with the special events nonreverting operating fund at year end and until such time as an ordinance is passed dealing with the disposition of the assets of this fund.

(F) The clerk-treasurer, as municipal fiscal officer, is hereby directed and authorized to perform such duties and keep such accounts as to fulfill the purpose of the funds herein named and to carry out the provisions of this chapter.

(G) The nonreverting special event fund may be liquidated by an ordinance approved by the town council. Should there be any funds left on deposit in said fund, such funds shall revert to the general fund of the town unless otherwise provided by ordinance of the town council. [Ord. 1398 § 1, 2008; Ord. 1507 § 2, 2012. Code 2000 § 32.44].

**11.15.060 Budget and disposition of funds.**

(A) The officers of the community events commission will submit an annual budget for the expenditure of special event revenue to the community events commission for review by July 30th of each calendar year. A budget recommended by the commission shall be submitted to the town clerk-treasurer to meet the publication timetable of IC [6-1.1-17](#) et seq. and then to the town council by the first Friday of August of each calendar year. By September 30th of each calendar year the town council will approve an annual budget for the expenditure of special event revenues for the succeeding calendar and fiscal year.

(B) The clerk-treasurer shall be the approving authority for the expenditure of special event revenues less than \$10,000; expenditures greater than \$10,000 require prior approval of the town council. [Ord. 1398 § 1, 2008. Code 2000 § 32.45].

## PUBLIC SAFETY LOCAL INCOME TAX FUND

### **3.45.123 Public safety income tax fund.<sup>1</sup>**

(A) There is hereby authorized, created and established the public safety income tax fund, pursuant to the provisions of IC [6-3.5-1.1-25](#) et seq. before its repeal and IC [6-3.6](#);

(B) The fund is dedicated and established to provide resources for public safety purposes as provided in IC [6-3.5-1.1-25](#)(f) before its repeal and IC [6-3.6-2-14](#) and as set forth in this code;

(C) Purposes, Uses, and Permissible Expenditures. Expenditures from this fund shall be governed by the following provisions:

- (1) That expenditures from this fund shall be for the purposes, uses and in support of the purposes or uses permissible for the resources of this fund as described in IC [6-3.5-1.1-25](#) et seq. before its repeal and IC [6-3.6-2-14](#) as may be amended from time to time;
- (2) That the expenditures from this fund are to be used solely for public safety purposes, which are hereby further authorized and described, pursuant to IC [6-3.5-1.1-25](#)(a) before its repeal and IC [6-3.6-2-14](#):
  - (a) Expenditures may be used to support or provide a police and law enforcement system to preserve peace and order;
  - (b) Expenditures may be used to support or provide a firefighting and fire prevention system;
  - (c) Expenditures may be used to support or provide emergency ambulance services;
  - (d) Expenditures may be used to support or provide emergency action taken at or near the scene of hazardous materials emergency to prevent or minimize harm to human health, property, or the environment as defined in IC [13-11-2-65](#);
  - (e) Expenditures may be used to support or provide a communications system as defined in IC [36-8-15-3](#), or an enhanced emergency telephone system as defined in IC [36-8-16-2](#) before its repeal on July 1, 2012;
  - (f) Expenditures may be used to support or provide pension payments for a member of the police department as defined in IC [36-8-1-9](#) or any other employee hired by the police department;
  - (g) Expenditures may be used to support or provide pension payments for a member of the fire department as defined in IC [36-8-1-8](#) or any other employee of the fire department;
  - (h) Expenditures may be used to support or provide pension payments for other personnel employed to provide a service described in this section;

(i) Expenditures may be used to support or provide for the foregoing purposes as operational or capital costs;

(D) The sources of funding for the public safety income tax fund may include the following:

- (1) The certified distributions transferred from the Lake County Auditor pursuant to and identified in IC [6-3.5-1.1-25](#) prior to its repeal and IC [6-3.6-6](#), sections 4 and 8.
- (2) Interest earned from the investment of moneys on deposit to the credit of the fund, provided such investments are conducted pursuant to IC [5-13-9](#) et seq., and subsection (F) of this section;

(E) Expenditure upon Appropriations. Expenditures from the fund may be made only upon appropriation by the fiscal body for the purpose for which the fund is specifically established, in the manner provided by statute for making other appropriations, and shall be disbursed only on approved accounts payable vouchers allowed by the legislative body, all pursuant to IC [5-11-10](#) and [36-5-4](#);

(F) Investments Authorized. Pursuant to IC [5-13-9](#), and Chapter [3.40](#) HMC, money in the fund may be invested; provided, that the yields from the purchase and sale of any such investments be deposited with the fund;

(G) Preservation and Disposition of Fund Assets. All unused and unencumbered cash on deposit to the credit of the public safety income tax fund does not revert to the corporation general fund nor to any other fund but shall remain with the public safety income tax fund until such time as an ordinance is passed which rescinds the income tax levy for this fund, and the town council authorizes a transfer of any remaining unexpended, unencumbered assets of the fund, all subject to IC [6-3.5-1.1](#) et seq. and [36-1-8-5](#). [Ord. 1550 § 1, 2014; Ord. 1660 § 5, 2017].

## ECONOMIC DEVELOPMENT LOCAL INCOME TAX (LIT) FUND

### **3.45.127 Economic development local income tax fund.**

(A) There is hereby authorized, created and established the economic development income tax fund, pursuant to the provisions of IC [6-3.5-7](#) et seq.;

(B) The fund is dedicated and established to provide resources for purposes as provided in IC [6-3.5-7](#) before its repeal and IC [6-3.6](#) and as set forth in this code;

(C) Purposes, Uses, and Permissible Expenditures. Expenditures from this fund shall be governed by the following provisions:

(1) That expenditures from this fund shall be for the purposes, uses and in support of the purposes or uses permissible for the funds as described in IC [6-3.5-7](#) et seq. before its repeal, IC [6-3.6-2-8](#), IC [6-3.6-6](#) et seq., and IC [6-3.6-10](#) et seq. as may be amended from time to time;

(2) That the expenditures from this fund are to be used solely for purposes described herein, which are further authorized and described in a capital improvement plan adopted by the town council president as municipal executive, specifying uses of the resources of this fund, pursuant to IC [6-3.5-7-15](#) before its repeal and IC [6-3.6-6-9.5](#);

(a) The town council president, as municipal executive, may adopt a capital improvement plan specifying the uses of the revenues received under IC [6-3.5-7](#) before its repeal, IC [6-3.6](#) and according to this section; or

(b) The town council president, as municipal executive, may designate the county or a municipality in the county as a recipient of all or part of the town's share of the distribution;

(D) The resources of this fund may be used according to the specifications set forth in the capital improvement plan adopted and filed by the town council president as municipal executive, and may include any of the following:

(1) Expenditures may be used for economic development projects, for paying, notwithstanding any other law, under a written agreement all or a part of the interest owed by a private developer or a user on a loan extended by a financial institution or other lender to the developer or user if the proceeds of the loan are to finance an economic development project;

(2) Expenditures may be used for the retirement of bonds to support economic development projects, pursuant to IC [6-3.5-7-14](#) prior to its repeal, IC [6-3.6-6-5](#) and IC [6-3.6-10-3](#) or for lease payments undertaken pursuant to IC [6-3.5-7-21](#) prior to its repeal and IC [6-3.6-10-4](#), including any leases or bonds entered into prior to the establishment of this fund; provided, that they would have qualified as a purpose authorized by this section and IC [36-3.5-7](#) prior to its repeal, IC [6-3.6-2-8](#), IC [6-3.6-6](#) et seq., and IC [6-3.6-10](#) et seq. and at the time of their inception;

(3) Expenditures may be used for the construction or acquisition of a capital project for which the town is otherwise empowered to issue general obligation bonds or for

which it may establish a fund under any statute listed in IC [6-1.1-18.5-9.8](#). This may include undertaking a remedial action with respect to a capital project;

(4) Expenditures may be used for the payment of lease rentals under any statute for a capital project;

(5) Expenditures may be used for contract payments to a nonprofit corporation whose primary corporate purpose is to assist government in planning and implementing economic development projects;

(6) Expenditures may be used for operating expenses of a governmental entity that plans or implements economic development projects;

(7) Expenditures may be used for funding substance removal or remedial action in a designated unit, to the extent not otherwise provided by IC [6-3.5-7](#) et seq. prior to its repeal, IC [6-3.6-2-8](#), IC [6-3.6-6](#) et seq., and IC [6-3.6-10](#) et seq.;

(8) Expenditures may be used for funding an economic development revolving fund under IC [5-1-14-14](#);

(9) Expenditures may be used for the provision of homestead credits, provided the fiscal body adopts an authorizing ordinance pursuant to IC [6-3.5-7-13.1](#)(b)(6) prior to its repeal and IC [6-3.6-11-6](#)(b);

(10) Expenditures may be used to establish a regional venture capital fund under IC [6-3.5-7-13.5](#) prior to its repeal and IC [6-3.6-10-7](#) and a local venture capital fund under IC [6-3.5-7-13.6](#) prior to its repeal and IC [6-3.6-10-8](#);

(11) Expenditures may be used for any lawful purpose for which money in any other funds of the town may be used;

(E) For the purposes of this section, "economic development project" is defined as any project that the town determines:

(1) Will promote significant opportunities for the gainful employment of the town's citizens;

(2) Will attract a major new business enterprise to the town; or

(3) Will retain or expand significant business enterprise within the town and involves an expenditure for:

(a) The acquisition of land;

(b) Interests in land;

(c) Site improvements;

(d) Infrastructure improvements;



(e) Buildings;

(f) Structures;

(g) Rehabilitation, renovation, and enlargement of buildings and structures;

(h) Machinery;

(i) Equipment;

(j) Furnishings;

(k) Facilities;

(l) Administrative expenses associated with such a project, including contract payments described in subsection (D)(5) of this section or IC [6-3.5-7-13.1\(b\)\(2\)\(D\)](#) prior to its repeal and IC [6-3.6-2-8](#);

(m) Operating expenses authorized under subsection (D)(6) of this section or IC [6-3.5-7-13.1\(b\)\(2\)\(E\)](#) prior to its repeal and IC [6-3.6-10-2\(4\)](#);

(n) Expenses authorized under and described in subsections (D)(2) and (7) of this section;

(F) The sources of funding for the economic development income tax fund may include the following:

(1) The certified distributions transferred from the Lake County Auditor pursuant to and identified in IC [6-3.5-7-12](#) prior to its repeal and IC [6-3.6-9-16](#);

(2) Interest earned from the investment of moneys on deposit to the credit of the fund, provided such investments are conducted pursuant to IC [5-13-9](#) et seq. and subsection (H) of this section;

(G) Expenditure upon Appropriations. Expenditures from the fund may be made only upon appropriation by the fiscal body for the purpose for which the fund is specifically established, in the manner provided by statute for making other appropriations, and shall be disbursed only on approved accounts payable vouchers allowed by the legislative body, all pursuant to IC [5-11-10](#) and [36-5-4](#);

(H) Investments Authorized. Pursuant to IC [5-13-9](#), and Chapter [3.40](#) HMC, moneys in the fund may be invested; provided, that the yields from the purchase and sale of any such investments be deposited with the fund;

(I) Preservation and Disposition of Fund Assets. All unused and unencumbered cash on deposit to the credit of the economic development income tax fund does not revert to the corporation general fund nor to any other fund but shall remain with the economic development income tax fund until such time as an ordinance is passed which rescinds the income tax levy for this fund, and the town council or the town council president authorizes a transfer of any remaining unexpended, unencumbered

assets of the fund, all subject to IC [6-3.5-7](#) et seq. and [36-1-8-5](#). [Ord. 1550 § 2, 2014; Ord. 1660 §§ 6, 7, 2017].