

Chapter 3.10

ACCOUNTS PAYABLE PAYMENTS IN ADVANCE OF FORMAL ALLOWANCE

Sections:

3.10.010 Authorized payments by the town clerk-treasurer.

(A) Authorized Expenses. The town council approves and authorizes payments to be made by the clerk-treasurer in advance of formal allowance by the town council or other board or commission of jurisdiction for the following types of expenses:

- (1) Property or services purchased or leased from:
 - (a) The United States government; or
 - (b) An agency or political subdivision of the United States government; or
 - (c) The government of the state of Indiana; or
 - (d) An agency or department or branch of the government of the state of Indiana, including a body politic and corporate of the state;
- (2) License fees or permit fees;
- (3) Insurance premiums;
- (4) Utility payments or utility connection charges;
- (5) Federal grant programs if:
 - (a) Advance funding is not prohibited; or
 - (b) The contracting party provides sufficient security for the amount advanced;
- (6) Grants of state funds authorized by statute;
- (7) Maintenance agreements or service agreements;
- (8) Lease agreements or rental agreements;
- (9) Principal and interest payments on bonds;
- (10) Payroll;
- (11) State, federal, or county taxes;
- (12) Expenses incurred and identified by the community events commission;
- (13) Refunds, which are in consequence of a class or program cancellation or for event or program deposits as may be made by the parks and recreation department;
- (14) Vendor payments in support of recreation, or special events programs;
- (15) Payments from the traffic violation agency fund;
- (16) Payment of the funeral benefits outlined in IC [36-8-6-9.8](#)(4) to heirs or estates of deceased retired members of the metropolitan police department;
- (17) Payments to such vendors or service providers, public or private, which have provided services or goods to the municipality and for which a delay of payment incurs penalties or late payment charges;
- (18) Payments made from the information and communications technology fund, provided such payments are lawful and made according to the purposes and guidelines of the fund;
- (19) Payments for the purchase of real estate; provided, that the purchase and price has been duly authorized and approved by action of the proper council, board or commission, and the purchase was executed in compliance with IC [33-24](#), [36-1-10.5](#), [36-7](#), [36-9](#) or [36-10](#) and other relevant laws;
- (20) Expenditures for the following types of or contributions:
 - (a) Transfers or temporary loans in consequence of cash flow needs;
 - (b) Transfers made from the corporation general fund to the unsafe building fund;

- (c) Transfers or contributions of department cost shares for duly reviewed, paid expenses incurred and posted to the following internal service/agency funds: (1) gasoline (payment) fund, (2) insurance (payment) fund and the (3) payroll fund;

Provided, in all cases, that the transfer has been duly authorized and approved by action of the proper council, board or commission;

- (21) Payments made for the purchase of road salt, or other supplies, where a vendor requires payment to be remitted at time of delivery, provided the proper department head determines such payment to be in the interest of public safety;
- (22) Payments made in consequence of or associated with a fund development project or a promotional program related to economic development or redevelopment, provided the project or program has been properly approved by the appropriate board or commission;
- (23) Payments made to employees' health savings accounts by the municipality as employer;
- (24) Payments as may be identified in other sections of the Highland Municipal Code, including but not limited to HMC [3.45.010\(G\)](#) and [3.45.110\(E\)](#);
- (25) Charges or fees for services provided by an authorized public depository employed by the municipality;
- (26) Registration fees for conferences, workshops or training conducted by associations organized to support municipal government or entities engaged in training or providing workshops relevant to public administration generally or particularly in the functional areas of the local government;
- (27) Authorized or approved releases of retainage from the capital projects retainage agency fund;
- (28) Payments that must be paid because of emergency circumstances;**
- (29) Payments made for electronic and online payment processing services in support of utility, parks and recreation and other public services of the municipality.

(B) Voucher Required. Each payment of expenses outlined in subsection (A) of this section must be supported by a fully itemized accounts payable voucher.

(C) Other Boards and Commissions Authorized. Unless the board having jurisdiction over allowance of the accounts payable voucher elects otherwise, the town fiscal officer may make payments in advance of formal allowance by the board having jurisdiction, for those expenses outlined in subsection (A) of this section, subject to the terms of this code.

(D) Timely Review. The town council as town legislative body or the board having jurisdiction over allowance of the accounts payable voucher shall review and allow the payment at the body's or board's next regular or special meeting following the preapproved payment of the expense.

(E) Payments for any of the expenses described in this chapter may be made by electronic fund transfer, wire or automated clearing house, pursuant to Chapter [3.25](#) HMC, provided this is authorized by the fiscal officer.