

Pulaski County Fund Descriptions & Guidelines

prepared by: CDC summer intern Braden Tankersley
CDC Executive Director Nathan P. Origer
Summer 2018

Indiana Code online access: <http://iga.in.gov/legislative/laws/2018/ic/>

1000 General

End-2017 fund balance: \$2,690,697.98

(The General Fund now receives LIT “Certified Share” distribution that previously was “regular” CAGIT with its own fund number.)

General Government fund type: general operations of county government.

1101 Accident Report

End-2017 fund balance: \$10,824.06

Public Safety. *Indiana Code* article cited by State for this fund has been repealed, but this seems to be reasonably self-evident.

1107 Aviation

End-2017 fund balance: \$1,172.81

To acquire, establish, construct, improve, equip, maintain, control, lease, and regulate municipal airports and landing fields and other air navigation facilities, for the use of airplanes and other aircraft, either inside or outside the corporate limits of the entity.

1109 CAGIT Special Legislation

End-2017 fund balance: \$1,604,948.87

This fund no longer receives revenue, having been replaced by 1114 LIT – Special Purpose. This is the old “jail CAGIT” fund, explicitly for the use of maintaining and operating the Pulaski County Justice Center. (See *Indiana Code* language at entry for Fund 1114.)

1112 LIT – Economic Development (This is the former CEDIT Fund.)

End-2017 fund balance: \$2,129,797.78.

The revenue must be allocated among one (1) or more of the following uses as provided in this chapter:

- (1) Public safety.
- (2) Economic development projects.**
- (3) Certified shares.

IC 6-3.6-2-8 "Economic development project"

Sec. 8. "Economic development project" means any project that:

- (1) the county, city, or town determines will:
 - (A) promote significant opportunities for the gainful employment of its citizens;
 - (B) attract a major new business enterprise to the county, city, or town; or
 - (C) retain or expand a significant business enterprise within the county, city, or town; and
- (2) 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 a project described in this section, including contract payments to a nonprofit corporation whose primary corporate purpose is to assist government in planning and implementing economic development projects;
 - (M) operating expenses of a governmental entity that plans or implements economic development projects; or
 - (N) substance removal or remedial action in a designated county, city, or town;
- or any combination of these.

The executive of a county, city, or town may:

- (1) adopt a capital improvement plan specifying the uses of the additional revenue to be allocated for economic development purposes; or
 - (2) designate the county or a city or town in the county as the recipient of all or a part of its share of the additional revenue that is distributed to it for economic development purposes.
- (b) If a designation is made under subsection (a)(2), the county treasurer shall transfer the share or part of the share to the designated unit unless that unit does not have a capital improvement plan.
- (c) A county, city, or town that fails to adopt a capital improvement plan may not receive:
- (1) its fractional amount of the additional revenue to be allocated for economic development purposes; or
 - (2) any amount designated under subsection (a)(2);
- for the year or years in which the unit does not have a plan. The county treasurer shall retain the amounts not distributed for such a unit in a separate account until the unit adopts a plan. Interest on the separate account becomes part of the account. If a unit fails to adopt a plan for a period of three (3) years, the balance in the separate account shall be distributed to the other units in the county in the same manner that other additional revenue allocated for economic development purposes is distributed.
- (d) A capital improvement plan must include the following components:
- (1) Identification and general description of each project that would be funded by other additional revenue allocated for economic development purposes.
 - (2) The estimated total cost of the project.
 - (3) Identification of all sources of funds expected to be used for each project.
 - (4) The planning, development, and construction schedule of each project.
- (e) A capital improvement plan:
- (1) must encompass a period of not less than two (2) years; and
 - (2) must incorporate projects the cost of which is at least seventy-five percent (75%) of the fractional amount of additional revenue allocated for economic development purposes that is expected to be received by the county, city, or town in that period.
- (f) In making a designation under subsection (a)(2), the executive must specify the purpose and duration of the designation. If the designation is made to provide for the payment of lease rentals or bond payments, the executive may specify that the designation and its duration are irrevocable.

1114 LIT – Special Purpose (Replaces 1109 CAGIT – Special Legislation)

End-2017 fund balance: \$309,398.52.

(As noted above, in entry for Fund 1109, there's significantly more money available for the purposes of this fund, in the "holdover" CAGIT Special Legislation account.)

Sec. 18. (a) This section applies only to Pulaski County.

(b) For calendar years beginning before January 1, 2021, the county fiscal body may impose a tax on the adjusted gross income of local taxpayers at a tax rate that does not exceed three-tenths percent (0.3%).

(c) Revenue from a tax imposed under this section may be used only for the purposes of paying the costs of operating and maintaining a jail and justice center.

1116 City/Town Court Costs

End-2017 fund balance: \$19,432.59

The qualified municipality share to be distributed to each city and town maintaining a law enforcement agency that prosecutes at least fifty percent (50%) of the city's or town's ordinance violations in a circuit or superior court located in the county is three percent (3%) of the amount of fees collected under the following:

- (1) [IC 33-37-4-1](#)(a) (criminal costs fees).
- (2) [IC 33-37-4-2](#)(a) (infraction or ordinance violation costs fees).
- (3) [IC 33-37-4-3](#)(a) (juvenile costs fees).
- (4) [IC 33-37-4-4](#)(a) (civil costs fees).
- (5) [IC 33-37-4-6](#)(a)(1) (small claims costs fees).
- (6) [IC 33-37-4-7](#)(a) (probate costs fees).

1119 Clerks Perpetuation Fund

End-2017 fund balance: \$55,549.57

Each clerk shall establish a clerk's record perpetuation fund. The clerk shall deposit all the following in the fund:

- (b) The clerk may use any money in the fund for the following purposes:
 - (1) The preservation of records.
 - (2) The improvement of record keeping systems and equipment.
 - (3) Case management system.

1124 Congressional School Interest/1125 Congressional School Principal

End-2017 fund balances: \$4,349.86 and \$25,468.69.

(These funds are "holdovers" from the days of township schools, apparently. It's not entirely clear why we still have these funds, as opposed to their having been transferred to the State, or whether we've allowed to do anything with them other than pay the State.)

The payment of annual interest must be full and complete every year. The payment must appear in the county auditor's or treasurer of state's report to the state superintendent. The state superintendent shall, at any time when the state superintendent discovers that there is a deficit in the amount collected, direct the attention of the board of county commissioners and the county auditor to the fact. The board of commissioners shall provide for the deficit in the commissioners' respective counties.

A county shall be held liable for the:

- (1) preservation of the part of the fund as is entrusted or has been entrusted to the county; and
- (2) payment of the annual interest on the fund, at the rate established by law.

IC 20-42-2-1 Application

Sec. 1. This chapter applies to a county that has money in a fund and has not surrendered custody of the fund to the treasurer of state under section 4.5 of this chapter, or a predecessor law.

1130 Prisoner Reimbursement for Incarceration

End-2017 fund balance: \$935.77

If the county legislative body adopts an ordinance electing to implement section 15 of this chapter, the county legislative body shall establish a nonreverting county prisoner reimbursement fund.

(b) All amounts collected under section 15 of this chapter must be deposited in the county prisoner reimbursement fund.

(c) Any amount earned from the investment of amounts in the fund becomes part of the fund.

(d) Notwithstanding any other law, upon appropriation by the county fiscal body, amounts in the **fund may be used by the county only for the operation, construction, repair, remodeling, enlarging, and equipment of:**

- (1) a county jail; or

(2) a juvenile detention center to be operated under [IC 31-31-8](#) or [IC 31-31-9](#).

(e) For a county that has a balance in the fund that exceeds the amount needed for the purposes set forth in subsection (d), the fund may be used by the county for the costs of care, maintenance, and housing of prisoners, including the cost of housing prisoners in the facilities of another county.

1131 Sales Disclosure – Co Share

End-2017 fund balance: \$28,409.09

The fiscal body of each county shall establish a sales disclosure fund. The county auditor shall deposit into the fund the money received under section 4 of this chapter. Money in the sales disclosure fund may be expended only for:

- (1) administration of this chapter;
- (2) verification of the information contained on a sales disclosure form;
- (3) training of assessing officials; or
- (4) purchasing computer software or hardware for a property record system.

(b) The county fiscal body shall appropriate the money in the sales disclosure fund for the purposes stated in subsection (a) based on requests by assessing officials in the county.

1135 Cumulative Bridge

End-2017 fund balance: \$2,331,671.54

Notwithstanding [IC 8-18-8-5](#) ("All expenses incurred in the maintenance of county highways shall first be paid out of funds from the gasoline tax, special fuel tax, and the motor vehicle registration fees that are paid to the counties by the state."), all municipal corporations and county executives may provide a cumulative bridge fund to provide funds for the cost of construction, maintenance, and repair of bridges, approaches, and grade separations. However, in those counties in which a cumulative bridge fund has been established, the county executive is responsible for providing funds for all bridges, including those in municipalities, within the counties except those bridges on the state highway system. The county executive may use this fund for making county wide bridge inspection and safety ratings of all bridges in a county not on the state highway system. The inspection and safety ratings shall meet all the criteria of the National Bridge Inspection Standards promulgated by the Federal Highway Administration, U.S. Department of Transportation and shall be supervised and approved by a competent, qualified engineer, registered in the state.

1136 Cumulative Building (*This is the Pulaski Memorial Hospital-only fund.*)

End-2017 balance: \$218,681.02

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.

1138 Cumulative Capital Development

End-2017 fund balance: \$1,848,248.87

The county legislative body may establish a cumulative capital development fund under [IC 6-1.1-41](#) to provide money for any purpose for which property taxes may be imposed within the county under the authority of:

[IC 3-11-6-9](#): to purchase a voting system

[IC 8-16-3](#): bridges (Fund 1135)

[IC 8-22-3-25](#): airport improvements

[IC 16-22-8-41](#), [IC 16-22-5-2](#) through [IC 16-22-5-15](#): hospital (Fund 1136)

[IC 36-9-14](#): courthouse construction/improvements

[IC 36-9-15](#): jail and juvenile-detention center construction/improvements, community-corrections motor-vehicle purchase (Fund 1142)

[IC 36-9-16-2](#): construction/improvements of public buildings, generally

[IC 36-9-16-3](#): construction/improvements of sidewalks, utilities, *et c.*

[IC 36-9-27-100](#): cumulative drainage fund

We have not been able to uncover the County resolution that established this fund, so we cannot be 100-percent certain, but it is almost guaranteed that this fund was established under [IC 36-9-14](#) or [IC 36-9-16-2](#), for either courthouse improvements only, or for public-building improvements more generally.

1142 Cumulative Jail

End-2017 fund balance: \$193,779.47

A county fiscal body may establish cumulative building funds under [IC 6-1.1-41](#) or sinking funds in the same manner as cumulative funds are established under [IC 6-1.1-41](#) for the:

(1) construction, repair, remodeling, enlarging, and equipment of:

(A) a county jail; or

(B) a juvenile detention center to be operated under [IC 31-31-9](#);

(2) purchase, lease, or payment of all or part of the purchase price of motor vehicles for the use of a community corrections program; or

(3) in a county having a consolidated city, purchase, lease, or payment of all or part of the purchase price of motor vehicles for the use of the sheriff's department.

(b) The county fiscal body may levy taxes to provide money for:

(2) sinking funds established under this chapter in the same manner a tax is levied for a cumulative fund under [IC 6-1.1-41](#).

(c) [IC 6-1.1-41](#) applies to a sinking fund under this chapter to the same extent as if the sinking fund was a cumulative fund.

The county fiscal body may establish a debt service fund for the payment of:

(1) a debt or other obligation arising out of money borrowed or advanced for a jail that it purchases from the proceeds of a bond issue for capital construction under [IC 36-2-6-18](#); or

(2) a lease to provide capital construction under [IC 36-1-10](#).

(b) The county fiscal body shall levy a tax each year in an amount sufficient to pay all debt service obligations for jails for that year. [IC 6-1.1-18.5-8](#) applies to such a tax levy.

1148 Drug Free Community

End-2017 fund balance: \$4,713.80

A county drug free community fund is established in each county to promote comprehensive local alcohol and drug abuse prevention initiatives by supplementing local funding for treatment, education, and criminal justice efforts. The fund consists of amounts deposited under [IC 33-37-7-2\(c\)](#) and [IC 33-37-7-8\(e\)](#).

Money in the fund at the end of a fiscal year does not revert to any other fund.

Subject to subsections (b) and (c), a county fiscal body shall annually appropriate from the fund amounts allocated by the county legislative body for the use of persons, organizations, agencies, and political subdivisions to carry out recommended actions contained in a comprehensive drug free communities plan submitted by the local coordinating council and approved by the criminal justice institute as follows:

The fund may not be used to replace other funding for alcohol and drug abuse services provided to the county.

1154 Continue Education Sheriff

End-2017 fund balance: \$3,419.41

The fiscal body of a political subdivision having a public agency that charges a fee under section 8(h) or 8(i) of this chapter shall adopt an ordinance establishing an enhanced access fund. The ordinance must specify that the fund consists of fees collected under section 8(h) or 8(i) of this chapter. The fund shall be administered by the public agency or officer designated in the ordinance or resolution. Money in the fund must be appropriated and expended in the manner authorized in the ordinance.

(b) The fund is a dedicated fund with the following purposes:

- (1) The replacement, improvement, and expansion of capital expenditures.
- (2) The reimbursement of operating expenses incurred in providing enhanced access to public information.

1156 Firearms Training

End-2017 fund balance: \$1,582.89

The law enforcement agency which accepts an application for a handgun license shall collect the following application fees:

- (1) From a person applying for a four (4) year handgun license, a ten dollar (\$10) application fee, five dollars (\$5) of which shall be refunded if the license is not issued.
- (2) From a person applying for a lifetime handgun license who does not currently possess a valid Indiana handgun license, a fifty dollar (\$50) application fee, thirty dollars (\$30) of which shall be refunded if the license is not issued.
- (3) From a person applying for a lifetime handgun license who currently possesses a valid Indiana handgun license, a forty dollar (\$40) application fee, thirty dollars (\$30) of which shall be refunded if the license is not issued.

Except as provided in subsection (h), **the fee shall be deposited into the law enforcement agency's firearms training fund or other appropriate training activities fund and used by the agency to train law enforcement officers in the proper use of firearms or in other law enforcement duties, or to purchase firearms, firearm related equipment, or body armor** (as defined in [IC 35-47-5-13\(a\)](#)) for the law enforcement officers employed by the law enforcement agency. The state board of accounts shall establish rules for the proper accounting and expenditure of funds collected under this subsection.

1158 General Drain Improvements

End-2017 fund balance: \$1,307,693.68

There is established in each county a general drain improvement fund, which shall be used to pay the cost of:

- (1) constructing or reconstructing a regulated drain under this chapter; and
- (2) removing obstructions from drains under [IC 36-9-27.4](#).

In addition, if a maintenance fund has not been established for a drain, or if a maintenance fund has been established and it is insufficient, the general drain improvement fund shall be used to pay the deficiency.

(b) The general drain improvement fund consists of:

- (1) all money in any ditch or drainage fund that was not otherwise allocated by January 1, 1966, which money the county treasurer shall transfer to the general drain improvement fund by January 1, 1985;

- (2) proceeds from the sale of bonds issued to pay the costs of constructing or reconstructing a drain;
- (3) costs collected from petitioners in a drainage proceeding;
- (4) appropriations made from the general fund of the county, or taxes levied by the county fiscal body for drainage purposes;
- (5) money received from assessments upon land benefited for construction or reconstruction of a regulated drain;
- (6) interest and penalties received on collection of delinquent drain assessments and interest received for deferred payment of drain assessments; and
- (7) money repaid to the general drain improvement fund out of a maintenance fund.

1159 Health

End-2017 fund balance: \$35,403.38

The board of each local health department may, with the approval of the county or city executive, establish and collect fees for specific services and records established by local ordinances and state law. However, fees may not exceed the cost of services provided. The fees shall be accounted for and transferred to the health fund of the taxing jurisdiction.

1160 Identification Sec Protection

End-2017 fund balance: \$13,692.23

The county recorder shall charge a two dollar (\$2) county identification security protection fee for recording or filing a document.

(b) The county recorder shall deposit the fee charged under subsection (a) in the following manner:

- (1) One dollar (\$1) shall be deposited in the county identification security protection fund established under section 11 of this chapter.
- (2) One dollar (\$1) shall be deposited in the county elected officials training fund established under [IC 36-2-7-19](#).

A county recorder may use money in the fund only to purchase, upgrade, implement, or maintain redacting technology, or to secure protection measures used in the office of the county recorder.

IC 36-2-7.5-11 County identification security protection fund

Sec. 11. (a) As used in this section, "fund" refers to a county identification security protection fund established under subsection (b).

(b) Each county legislative body shall establish an identification security protection fund to be administered by the county recorder. The county fiscal body shall appropriate money from the fund.

(c) A fund consists of money deposited in the fund under section 6(b) of this chapter. Money in a fund does not revert to the county general fund. Money in a fund may be transferred to the county recorder's records perpetuation fund for the uses set forth in [IC 36-2-7-10\(f\)](#).

(d) A county recorder may use money in the fund only to purchase, upgrade, implement, or maintain redacting technology, or to secure protection measures used in the office of the county recorder.

1167 Levy Excess

End-2017 fund balance: \$230.59

As used in this section, "levy excess" means the part of the ad valorem property tax levy actually collected by a civil taxing unit, for taxes first due and payable during a particular calendar year, that exceeds the civil taxing unit's ad valorem property tax levy, as approved by the department of local government finance under [IC 6-1.1-17](#). The term does not include delinquent ad valorem property taxes collected during a particular year that were assessed for an assessment date that precedes the assessment date for the current year in which the ad valorem property taxes are collected.

(b) A civil taxing unit's levy excess is valid and may not be contested on the grounds that it exceeds the civil taxing unit's levy limit for the applicable calendar year. However, the civil taxing unit shall deposit, except as provided in subsections (h) and (i), its levy excess in a special fund to be known as the civil taxing unit's levy excess fund.

(c) The chief fiscal officer of a civil taxing unit may invest money in the civil taxing unit's levy excess fund in the same manner in which money in the civil taxing unit's general fund may be invested. However, any income derived from investment of the money shall be deposited in and becomes a part of the levy excess fund.

(d) The department of local government finance shall require a civil taxing unit to include the amount in its levy excess fund in the civil taxing unit's budget fixed under [IC 6-1.1-17](#).

(e) Except as provided by subsection (f), a civil taxing unit may not spend any money in its levy excess fund until the expenditure of the money has been included in a budget that has been approved by the department of local government finance under [IC 6-1.1-17](#). For purposes of fixing its budget and for purposes of the ad valorem property tax levy limits imposed under this chapter, a civil taxing unit shall treat the money in its levy excess fund that the department of local government finance permits it to spend during a particular calendar year as part of its ad valorem property tax levy for that same calendar year.

(f) A civil taxing unit may transfer money from its levy excess fund to its other funds to reimburse those funds for amounts withheld from the civil taxing unit as a result of refunds paid under [IC 6-1.1-26](#).

(g) Subject to the limitations imposed by this section, a civil taxing unit may use money in its levy excess fund for any lawful purpose for which money in any of its other funds may be used.

(h) If the amount that would, notwithstanding this subsection, be deposited in the levy excess fund of a civil taxing unit for a particular calendar year is less than one hundred dollars (\$100), no money shall be deposited in the levy excess fund of the unit for that year.

(i) This subsection applies only to a civil taxing unit that:

(1) has a levy excess for a particular calendar year;

(2) in the preceding calendar year experienced a shortfall in property tax collections below the civil taxing unit's property tax levy approved by the department of local government finance under [IC 6-1.1-17](#); and

(3) did not receive permission from the department to impose, because of the shortfall in property tax collections in the preceding calendar year, a property tax levy that exceeds the limits imposed by section 3 of this chapter.

The amount that a civil taxing unit subject to this subsection must transfer to the civil taxing unit's levy excess fund in the calendar year in which the excess is collected shall be reduced by the amount of the civil taxing unit's shortfall in property tax collections in the preceding calendar year (but the reduction may not exceed the amount of the civil taxing unit's levy excess).

1168 Local Health Maintenance

End-2017 fund balance: \$92,089.62

Funding provided a local board of health under section 2 of this chapter may be used by the local board to provide any of the following services:

(1) Animal and vector control.

(2) Communicable disease control, including immunizations.

(3) Food sanitation.

(4) Environmental health.

(5) Health education.

(6) Laboratory services.

(7) Maternal and child health services, including prenatal clinics and well-child clinics.

(8) Nutrition services.

(9) Public health nursing, including home nursing visitation and vision and hearing screening.

(10) Vital records.

(b) Money granted a local board of health from the local health maintenance fund may not be used for any purpose other than for the services listed in this section.

Except as provided in subsections (b) and (c), the services funded under this chapter shall be provided without cost to a recipient.

(b) If a recipient has insurance or any type of public indemnification that would in part pay for any services funded under this chapter, then the recipient shall assign the recipient's rights to that insurance or public indemnification to the local board of health. The insurer, upon notification from the local board of health, shall pay for those services covered under that recipient's insurance policy or public indemnification.

(c) The legislative body of the unit in which a local board of health has jurisdiction may adopt an ordinance that requires the local board of health to do either or both of the following:

(1) Charge individuals for services on a sliding fee schedule based on income that is adopted by the state board under rules adopted under [IC 4-22-2](#).

(2) Charge corporations, partnerships, and other commercial concerns for services funded under this chapter.

(d) The fees for services collected under subsection (c) shall be used only for public health purposes and shall be used in addition to, and not in place of, funds allocated for public health purposes before the ordinance described in subsection (c) became effective.

1169 Local Road & Street

End-2017 fund balance: \$283,798.52

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.

1170 LIT Public Safety – County Share

End-2017 fund balance: \$682,346.65

(b) Except as provided in subsection (c), the amount of the certified distribution that is allocated to public safety purposes, and after making allocations under [IC 6-3.6-11](#), shall be allocated to the county and to each municipality in the county that is carrying out or providing at least one (1) public safety purpose

(c) A fire department, volunteer fire department, or emergency medical services provider that:

(1) provides fire protection or emergency medical services within the county; and

(2) is operated by or serves a political subdivision that is not otherwise entitled to receive a distribution of tax revenue under this section;

may, before July 1 of a year, apply to the adopting body for a distribution of tax revenue under this section during the following calendar year. Any amount of tax revenue distributed under this subsection to a fire department, volunteer fire department, or emergency medical services provider shall be distributed before the remainder of the tax revenue is allocated under subsection (b).

IC 6-3.6-2-14 "Public safety"

Sec. 14. "Public safety" refers to the following:

(1) A police and law enforcement system to preserve public peace and order.

(2) A firefighting and fire prevention system.

(3) Emergency ambulance services (as defined in [IC 16-18-2-107](#)).

(4) Emergency medical services (as defined in [IC 16-18-2-110](#)).

(5) Emergency action (as defined in [IC 13-11-2-65](#)).

(6) A probation department of a court.

(7) Confinement, supervision, services under a community corrections program (as defined in [IC 35-38-2.6-2](#)), or other correctional services for a person who has been:

(A) diverted before a final hearing or trial under an agreement that is between the county prosecuting attorney and the person or the person's custodian, guardian, or parent and that

- provides for confinement, supervision, community corrections services, or other correctional services instead of a final action described in clause (B) or (C);
- (B) convicted of a crime; or
 - (C) adjudicated as a delinquent child or a child in need of services.
- (8) A juvenile detention facility under [IC 31-31-8](#).
 - (9) A juvenile detention center under [IC 31-31-9](#).
 - (10) A county jail.
 - (11) A communications system (as defined in [IC 36-8-15-3](#)), an enhanced emergency telephone system (as defined in [IC 36-8-16-2](#), before its repeal on July 1, 2012), a PSAP (as defined in [IC 36-8-16.7-20](#)) that is part of the statewide 911 system (as defined in [IC 36-8-16.7-22](#)) and located within the county, or the statewide 911 system (as defined in [IC 36-8-16.7-22](#)).
 - (12) Medical and health expenses for jailed inmates and other confined persons.
 - (13) Pension payments for any of the following:
 - (A) A member of a fire department (as defined in [IC 36-8-1-8](#)) or any other employee of the fire department.
 - (B) A member of a police department (as defined in [IC 36-8-1-9](#)), a police chief hired under a waiver under [IC 36-8-4-6.5](#), or any other employee hired by the police department.
 - (C) A county sheriff or any other member of the office of the county sheriff.
 - (D) Other personnel employed to provide a service described in this section.
 - (14) Law enforcement training.

1175 Misdemeanant

End-2017 fund balance: \$15,639.03

A county misdemeanor fund must be used only for funding the operation of the county's jail, jail programs, or other local correctional facilities or community based programs. Any money remaining in a county misdemeanor fund at the end of the year does not revert to any other fund, but remains in the county misdemeanor fund.

1176 Motor Vehicle Highway

End-2017 fund balance: \$1,256,115.54

The funds allocated to the respective counties of the state from the motor vehicle highway account shall annually be budgeted as provided by law, and, when distributed shall be used for construction, reconstruction, and maintenance of the highways of the respective counties, including highways which traverse the streets of incorporated towns, the cost of the repair and maintenance of which prior to the tenth day of September, 1932, was paid from the county gravel road repair fund excepting where the department is charged by law with the maintenance or construction of any such highway so traversing such streets. Subject to subsection (b), any surplus existing in the funds at the end of the year shall thereafter continue as a part of the highway funds of the said counties and shall be rebudgeted and used as already provided in this chapter. The purchase, rental and repair of highway equipment, painting of bridges and acquisition of grounds for erection and construction of storage buildings, acquisition of rights of way and the purchase of fuel oil, and supplies necessary to the performance of construction, reconstruction and maintenance of highways, shall be paid out of the highway account of the various counties.

(b) For funds distributed to a county from the motor vehicle highway account after June 30, 2017, the county shall use at least fifty percent (50%) of the money for the construction, reconstruction, and maintenance of the county's highways.

1181 Plat Book Fees

End-2017 fund balance: \$21,319.81

The auditor shall place revenue received under this subsection in a dedicated fund for use in maintaining plat books.

1185 Jail Lease Rental

End-2017 fund balance: \$282,292.45

This is a self-explanatory fund; it equally shares the annual cost burden of paying down the Justice Center bond along with LIT – Economic Development. Sources for Fund 1185 include Financial Institutions Tax (FIT), CVET (Commercial Vehicle Excise Tax), and property taxes (possibly).

1186 Rainy Day

End-2017 fund balance: \$974,790.66

A political subdivision may establish a rainy day fund by the adoption of:

- (1) an ordinance, in the case of a county, city, or town; or
- (2) a resolution, in the case of any other political subdivision.

(b) An ordinance or a resolution adopted under this section must specify the following:

(1) The purposes of the rainy day fund.

(2) The sources of funding for the rainy day fund, which may include the following:

(A) Unused and unencumbered funds under:

(i) section 5 of this chapter; or

(ii) [IC 6-3.6-9-15](#).

(B) Any other funding source:

(i) specified in the ordinance or resolution adopted under this section; and

(ii) not otherwise prohibited by law.

(c) The rainy day fund is subject to the same appropriation process as other funds that receive tax money.

(d) In any fiscal year, a political subdivision may, at any time, do the following:

(1) Transfer any unused and unencumbered funds specified in subsection (b)(2)(A) from any fiscal year to the rainy day fund.

(2) Transfer any other unobligated cash balances from any fiscal year that are not otherwise identified in subsection (b)(2)(A) or section 5 of this chapter to the rainy day fund as long as the transfer satisfies the following requirements:

(A) The amount of the transfer is authorized by and identified in an ordinance or resolution.

(B) The amount of the transfer is not more than ten percent (10%) of the political subdivision's total annual budget adopted under [IC 6-1.1-17](#) for that fiscal year.

(C) The transfer is not made from a debt service fund.

(e) A political subdivision may use only the funding sources specified in subsection (b)(2)(A) or in the ordinance or resolution establishing the rainy day fund. The political subdivision may adopt a subsequent ordinance or resolution authorizing the use of another funding source.

(f) The department of local government finance may not reduce the actual or maximum permissible levy of a political subdivision as a result of a balance in the rainy day fund of the political subdivision.

(g) A county, city, or town may at any time, by ordinance or resolution, transfer to:

(1) its general fund; or

(2) any other appropriated funds of the county, city, or town;

money that has been deposited in the rainy day fund of the county, city, or town.

1189 Recorders Records Perpetuation

End-2017 fund balance: \$154, 565.41

(b) The county recorder shall charge and collect the fees prescribed by this section for recording, filing, copying, and other services the recorder renders, and shall pay them into the county treasury at the end of each calendar month. The fees prescribed and collected under this section supersede all other recording fees required by law to be charged for services rendered by the county recorder.

(f) The county treasurer shall establish a county recorder's records perpetuation fund. The fund consists of all fees collected under this section for deposit in the fund and amounts transferred to the fund from the

county identification security protection fund under [IC 36-2-7.5-11](#). **Except as provided in section 10.2 of this chapter, the county recorder may use any money in this fund without appropriation for:**

- (1) the preservation of records; and**
- (2) the improvement of record keeping systems and equipment;**

within the control of the county recorder. Money from the fund may not be deposited or transferred into the county general fund and does not revert to the county general fund at the end of a fiscal year.

(g) The county recorder shall post the fees set forth in subsection (c) in a prominent place within the county recorder's office where the fee schedule will be readily accessible to the public.

(i) The state and its agencies and instrumentalities are required to pay the recording fees and charges that this section prescribes.

(j) This subsection applies to a county other than a county containing a consolidated city. The county treasurer shall distribute money collected by the county recorder under subsection (c)(8) as follows:

(1) Sixty percent (60%) of the money collected by the county recorder under subsection (c)(8) shall be distributed to the units in the county that have established an affordable housing fund under [IC 5-20-5-15.5](#) for deposit in the fund. The amount to be distributed to a unit is the amount available for distribution multiplied by a fraction. The numerator of the fraction is the population of the unit. The denominator of the fraction is the population of all units in the county that have established an affordable housing fund. The population to be used for a county that establishes an affordable housing fund is the population of the county outside any city or town that has established an affordable housing fund.

(2) Forty percent (40%) of the money collected by the county recorder under subsection (c)(8) shall be distributed to the treasurer of state for deposit in the affordable housing and community development fund established under [IC 5-20-4-7](#) for the purposes of the fund.

Money shall be distributed under this subsection before the sixteenth day of the month following the month in which the money is collected from the county recorder.

1191 Riverboat

End-2017 fund balance: \$692,465.88

Each unit that receives:

- (1) tax revenue under [IC 4-33-12-6](#) or [IC 4-33-13](#);
- (2) revenue under an agreement to share the tax revenue received under [IC 4-33-12](#) or [IC 4-33-13](#) by another unit; or
- (3) revenue under a development agreement (as defined in section 9.5 of this chapter);

may establish a riverboat fund. Money in the fund may be used for any legal or corporate purpose of the unit.

(b) The riverboat fund established under subsection (a) shall be administered by the unit's treasurer, and the expenses of administering the fund shall be paid from money in the fund. Money in the fund not currently needed to meet the obligations of the fund may be invested in the same manner as other public funds may be invested. Interest that accrues from these investments shall be deposited in the fund. Money in the fund at the end of a particular fiscal year does not revert to the unit's general fund.

1192 Sex & Violent Offender Administration

End-2017 fund balance: \$5,415.14

The legislative body of a county may adopt an ordinance:

- (1) requiring the local law enforcement authority (as defined in [IC 11-8-8-2](#)) to collect:
 - (A) an annual sex or violent offender registration fee; and
 - (B) a sex or violent offender address change fee; and
- (2) establishing a county sex and violent offender administration fund to fund the administration of the sex and violent offender registration system.

(g) A county fiscal body may appropriate money from the county sex and violent offender administration fund to an agency or organization involved in the administration of the sex and violent offender registry to

defray the expense of administering or ensuring compliance with the laws concerning the Indiana sex and violent offender registry.

1193 Sheriff Pension Trust

End-2017 fund balance: \$30,642.92

The department and a trustee may establish and operate an actuarially sound pension trust as a retirement plan for the exclusive benefit of the employee beneficiaries. However, a department and a trustee may not establish or modify a retirement plan after June 30, 1989, without the approval of the county fiscal body which shall not reduce or diminish any benefits of the employee beneficiaries set forth in any retirement plan that was in effect on January 1, 1989.

(o) No part of the corpus or income of the trust fund may be used or diverted to any purpose other than the exclusive benefit of the members and the beneficiaries of the members.

1200 Supp. Public Defender Services

End-2017 fund balance: \$8,838.04

The supplemental public defender services fund may be used only to supplement the provision for court appointed legal services and may not be used to replace other funding of court appointed legal services. Any money remaining in the fund at the end of the calendar year does not revert to any other fund but continues in the supplemental public defender services fund.

1201 Surplus Tax

End-2017 fund balance: \$23,713.07

Notwithstanding the other provisions of this chapter, each county treasurer shall place the portion of a tax or special assessment payment which exceeds the amount actually due, as shown by the tax duplicate or special assessment records, in a special fund to be known as the "surplus tax fund". Amounts placed in the fund shall first be applied to the taxpayer's delinquent taxes in the manner provided in [IC 6-1.1-23-5](#)(b). The taxpayer may then file a verified claim for money remaining in the surplus tax fund. The county treasurer or county auditor shall require reasonable proof of payment by the person making the claim. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the taxpayer for the amount due the taxpayer.

(c) If an excess payment is not claimed within the three (3) year period after November 10 of the year in which the payment was made and the county treasurer has given the written notice required under subsection (d), the county auditor shall transfer the excess from the surplus tax fund into the general fund of the county. If the county treasurer has given written notice concerning the excess under subsection (d), the excess may not be refunded under subsection (a) after the expiration of that three (3) year time period.

1202 Surveyors Corner Perpetuation

End-2017 fund balance: \$16,646.11

The county surveyor shall administer this section if the county surveyor is registered as a professional surveyor under [IC 25-21.5](#). If the county surveyor is not registered, the county surveyor shall, with the approval of the county executive, appoint a person who is registered as a professional surveyor and is a resident voter of the county to administer this section. If a resident, professional surveyor is not available, a professional surveyor who resides in another county may be employed.

(b) The county surveyor shall keep and maintain a corner record book, that must contain:

(1) a record and an index by location of all the original government survey corners;

- (2) outline maps of each section, grant, tract, and subdivision or group of sections, grants, tracts, and subdivisions in the county showing the location of each corner on record and stating at the location of each corner on the map where the reference for that corner may be found; and
- (3) a reference index for each corner.

A separate card index system may be used in lieu of the index required by subdivision (3).

(c) The record of each corner referenced in the record book must contain:

- (1) the location of the corner;
- (2) an accurate description of the monument used to mark the corner such as "stone" or "iron pin";
- (3) the distance and bearings from the corner to three (3) or more permanent objects or structures;
- (4) the date the corner was last checked and the condition of the monument and references;
- (5) the name of the county surveyor making the check; and
- (6) the method of establishing or relocating the corner.

(d) The records of the county corners shall be established and perpetuated in the following manner:

(1) Each year the county surveyor shall check and reference at least five percent (5%) of all corners shown in the corner record book.

(2) The county surveyor may enter in the county surveyor's corner record book the findings submitted by a private, professional surveyor who checks and references corners and is registered under [IC 25-21.5](#).

(e) Any money in the county surveyor's corner perpetuation fund collected under [IC 36-2-7-10](#) or [IC 36-2-19](#) may be appropriated in the manner provided by law for the purposes of this section.

1203 Tax Sale Fees

End-2017 fund balance: \$51,825.03

When a certificate of sale is sold under section 6.1 of this chapter, the purchaser at the sale shall immediately pay the amount of the bid to the county treasurer. The county treasurer shall apply the payment in the following manner:

- (1) First, to the taxes, special assessments, penalties, and costs described in section 5(e) of this chapter.
- (2) Second, to other delinquent property taxes in the manner provided in [IC 6-1.1-23-5\(b\)](#).
- (3) Third, to a separate "tax sale surplus fund".

(b) For any tract or item of real property for which a tax sale certificate is sold under section 6.1 of this chapter, if taxes or special assessments, or both, become due on the tract or item of real property during the period of redemption specified under [IC 6-1.1-25-4](#), the county treasurer may pay the taxes or special assessments, or both, on the tract or item of real property from the tax sale surplus held in the name of the taxpayer, if any, after the taxes or special assessments become due.

(c) The:

- (1) owner of record of the real property at the time the tax deed is issued who is divested of ownership by the issuance of a tax deed; or
- (2) purchaser of the certificate or the purchaser's assignee, upon redemption of the tract or item of real property;

may file a verified claim for money that is deposited in the tax sale surplus fund. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the claimant for the amount due.

(d) Unless the redemption period specified under [IC 6-1.1-25](#) has been extended under federal bankruptcy law, an amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (c) if it is claimed more than three (3) years after the date of its receipt.

(e) Upon the assignment of the certificate of sale to the purchaser, the county auditor shall indicate on the certificate the amount for which the certificate of sale was sold.

When real property is sold under this chapter, the purchaser at the sale shall immediately pay the amount of the bid to the county treasurer. The county treasurer shall apply the payment in the following manner:

- (1) First, to the taxes, special assessments, penalties, and costs described in section 5(e) of this chapter.
- (2) Second, to other delinquent property taxes in the manner provided in [IC 6-1.1-23-5\(b\)](#).
- (3) Third, to a separate "tax sale surplus fund".

(b) For any tract or item of real property for which a tax sale certificate is sold under this chapter, if taxes or special assessments, or both, become due on the tract or item of real property during the period of redemption specified under [IC 6-1.1-25-4](#), the county treasurer may pay the taxes or special assessments, or both, on the tract or item of real property from the tax sale surplus held in the name of the taxpayer, if any, after the taxes or special assessments become due.

(f) Unless the redemption period specified under [IC 6-1.1-25](#) has been extended under federal bankruptcy law, an amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (c) if it is not claimed within the three (3) year period after the date of its receipt.

(g) If an amount applied to taxes under this section is later paid out of the county general fund to the purchaser or the purchaser's successor due to the invalidity of the sale, all the taxes shall be reinstated and recharged to the tax duplicate and collected in the same manner as if the property had not been offered for sale.

(h) When a refund is made to any purchaser or purchaser's successor by reason of the invalidity of a sale, the county auditor shall, at the December settlement immediately following the refund, deduct the amount of the refund from the gross collections in the taxing district in which the land lies and shall pay that amount into the county general fund.

1204 Tax Sale Redemption and 1205 Tax Sale Surplus

End-2017 fund balances: \$242.48 and \$15,887.69

These funds are for costs related to tax sales and redemption of properties sold at tax sale.

1207 Unsafe Building Fund

End-2017 fund balance: \$9,282.47

The enforcement authority shall establish in its operating budget a fund designated as the unsafe building fund. Any balance remaining at the end of a fiscal year shall be carried over in the fund for the following year and does not revert to the general fund.

(b) Money for the unsafe building fund may be received from any source, including appropriations by local, state, or federal governments, and donations.

(c) Money in the unsafe building fund may be used for the expenses incurred in carrying out the purposes of this chapter, including:

- (1) the cost of obtaining reliable information about the identity and location of each person who owns a substantial property interest in unsafe premises;
- (2) the cost of an examination of an unsafe building by a registered architect or registered engineer not employed by the department;
- (3) the cost of surveys necessary to determine the location and dimensions of real property on which an unsafe building is located;
- (4) the cost of giving notice of orders, notice of statements of rescission, notice of continued hearing, and notice of statements that public bids are to be let in the manner prescribed by section 25 of this chapter;
- (5) the bid price of work by a contractor under section 10 or sections 17 through 22 of this chapter;
- (6) the cost of emergency action under section 9 of this chapter; and
- (7) the cost of notes or receivers' certificates issued under section 20 of this chapter.

(d) Payment of money from the unsafe building fund must be made in accordance with applicable law.

1211 Guardian Ad Litem

End-2017 fund balance: \$45,621.78

For the purpose of funding the *guardian ad litem* program to represent the best interests of children in various domestic-issue legal cases.

Money remaining in the guardian ad litem fund or court appointed special advocate fund at the end of the county's fiscal year does not revert to any other fund but continues in the guardian ad litem fund or court appointed special advocate fund.

1212 Court Appointed Special Advocate (CASA)

End-2017 fund balance: \$900

For the purpose of funding special advocates for children in various domestic-issue legal cases.

Money remaining in the guardian ad litem fund or court appointed special advocate fund at the end of the county's fiscal year does not revert to any other fund but continues in the guardian ad litem fund or court appointed special advocate fund.

1216 Auditors Ineligible Deductions

End-2017 fund balance: \$2,697.84

(b) Each year a homestead is eligible for a standard deduction from the assessed value of the homestead for an assessment date.

If more than one (1) individual or entity qualifies property as a homestead under subsection (a)(2)(B) for an assessment date, only one (1) standard deduction from the assessed value of the homestead may be applied for the assessment date. Subject to subsection (c), the auditor of the county shall record and make the deduction for the individual or entity qualifying for the deduction.

(e) Except as provided in sections 17.8 and 44 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by this section must file a certified statement on forms prescribed by the department of local government finance, with the auditor of the county in which the homestead is located.

(f) Except as provided in subsection (n), if a person who is receiving, or seeks to receive, the deduction provided by this section in the person's name:

- (1) changes the use of the individual's property so that part or all of the property no longer qualifies for the deduction under this section; or
- (2) is not eligible for a deduction under this section because the person is already receiving:
 - (A) a deduction under this section in the person's name as an individual or a spouse; or
 - (B) a deduction under the law of another state that is equivalent to the deduction provided by this section;

the person must file a certified statement with the auditor of the county, notifying the auditor of the person's ineligibility, not more than sixty (60) days after the date of the change in eligibility. A person who fails to file the statement required by this subsection may, under IC 6-1.1-36-17, be liable for any additional taxes that would have been due on the property if the person had filed the statement as required by this subsection plus a civil penalty equal to ten percent (10%) of the additional taxes due.

(b) If a county auditor makes a determination that property was not eligible for a standard deduction under IC 6-1.1-12-37 in a particular year within three (3) years after the date on which taxes for the particular year are first due, the county auditor may issue a notice of taxes, interest, and penalties due to the owner that improperly received the standard deduction and include a statement that the payment is to be made payable to the county auditor. The additional taxes and civil penalties that result from the removal of the deduction, if any, are imposed for property taxes first due and payable for an assessment date occurring before the earlier of the date of the notation made under subsection (c)(2)(A) or the date a notice of an ineligible homestead lien is recorded under subsection (e)(2) in the office of the county recorder. The notice must require full payment of the amount owed within:

With respect to property subject to a determination made under this subsection that is owned by a bona fide purchaser without knowledge of the determination, no lien attaches for any additional taxes and civil penalties that result from the removal of the deduction.

(c) If a county auditor issues a notice of taxes, interest, and penalties due to an owner under subsection (b), the county auditor shall:

- (1) notify the county treasurer of the determination; and

(2) do one (1) or more of the following:

(A) Make a notation on the tax duplicate that the property is ineligible for the standard deduction and indicate the date the notation is made.

(B) Record a notice of an ineligible homestead lien under subsection (e)(2).

(d) Each county auditor shall establish a nonreverting fund. Upon collection of the adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b), the county treasurer shall deposit that amount:

(A) in the nonreverting fund, to the extent that the amount collected, after deducting the direct cost of any contract, including contract related expenses, under which the contractor is required to identify homestead deduction eligibility, does not cause the total amount deposited in the nonreverting fund under this subsection for the year during which the amount is collected to exceed one hundred thousand dollars (\$100,000); or

(B) in the county general fund, to the extent that the amount collected exceeds the amount that may be deposited in the nonreverting fund under clause (A).

(e) Any part of the amount due under subsection (b) that is not collected by the due date is subject to collection under one (1) or more of the following:

(1) After being placed on the tax duplicate for the affected property and collected in the same manner as other property taxes.

(2) Through a notice of an ineligible homestead lien recorded in the county recorder's office without charge.

The adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b) shall be deposited as specified in subsection (d) only in the first year in which that amount is collected. Upon the collection of the amount due under subsection (b) or the release of a lien recorded under subdivision (2), the county auditor shall submit the appropriate documentation to the county recorder, who shall amend the information recorded under subdivision (2) without charge to indicate that the lien has been released or the amount has been paid in full.

(f) The amount to be deposited in the nonreverting fund or the county general fund under subsection (d) includes adjustments in the tax due as a result of the termination of deductions or credits available only for property that satisfies the eligibility for a standard deduction under IC 6-1.1-12-37, including the following:

(1) Supplemental deductions under IC 6-1.1-12-37.5.

(2) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, IC 6-3.6-11-3, or any other law.

(3) Credit for excessive property taxes under IC 6-1.1-20.6-7.5 or IC 6-1.1-20.6-8.5.

Any amount paid that exceeds the amount required to be deposited under subsection (d)(1) or (d)(2) shall be distributed as property taxes.

(g) Money deposited under subsection (d)(1) or (d)(2) shall be treated as miscellaneous revenue. Distributions shall be made from the nonreverting fund established under this section upon appropriation by the county fiscal body and shall be made only for the following purposes:

(1) Fees and other costs incurred by the county auditor to discover property that is eligible for a standard deduction under IC 6-1.1-12-37.

(2) Other expenses of the office of the county auditor.

The amount of deposits in a reverting fund, the balance of a nonreverting fund, and expenditures from a reverting fund may not be considered in establishing the budget of the office of the county auditor or in setting property tax levies that will be used in any part to fund the office of the county auditor.

1217 County Elected Officials Training

End-2017 fund balance: \$4,117.76

As used in this section, "fund" refers to a county elected officials training fund established under subsection (b).

(b) Each county legislative body shall before July 1, 2011, establish a county elected officials training fund to supplement appropriations that may come from the county general fund to provide training of elected officials. The county fiscal body shall appropriate money from the fund.

(c) The fund consists of money deposited under [IC 36-2-7.5-6\(b\)\(2\)](#) and any other sources required or permitted by law. Money in the fund does not revert to the county general fund.

(d) Money in the fund shall be used solely to provide training of county elected officials required by [IC 33-32-2-9](#), [IC 36-2-9-2.5](#), [IC 36-2-9.5-2.5](#), [IC 36-2-10-2.5](#), [IC 36-2-11-2.5](#), and [IC 36-2-12-2.5](#).

1222 Statewide 9-1-1

End-2017 fund balance: \$158,955.68

A PSAP may use a distribution from a county under this chapter only for the following:

- (1) The lease, purchase, or maintenance of communications service equipment.
 - (2) Necessary system hardware and software and data base equipment.
 - (3) Personnel expenses, including wages, benefits, training, and continuing education, only to the extent reasonable and necessary for the provision and maintenance of:
 - (A) the statewide 911 system; or
 - (B) a wireline enhanced emergency telephone system funded under [IC 36-8-16](#) (before its repeal on July 1, 2012).
 - (4) Operational costs, including costs associated with:
 - (A) utilities;
 - (B) maintenance;
 - (C) equipment designed to provide backup power or system redundancy, including generators; and
 - (D) call logging equipment.
 - (5) An emergency notification system that is approved by the board under section 40 of this chapter.
 - (6) Connectivity to the Indiana data and communications system (IDACS).
 - (7) Rates associated with communications service providers' enhanced emergency communications system network services.
 - (8) Mobile radio equipment used by first responders, other than radio equipment purchased under subdivision (9) as a result of the narrow banding requirements specified by the Federal Communications Commission.
 - (9) Up to fifty percent (50%) of the costs associated with the narrow banding or replacement of radios or other equipment as a result of the narrow banding requirements specified by the Federal Communications Commission.
- (b) A PSAP may not use a distribution from a county under this chapter for the following:
- (1) The construction, purchase, renovation, or furnishing of PSAP buildings.
 - (2) Vehicles.

1224 Reassessment

End-2017 fund balance: \$72,524.12

Repealed. Funds for purpose of funding efforts related to property-value reassessments.

1225 Airport Improvements

End-2017 fund balance: \$57,842.28

If the fiscal body of an eligible county imposes taxes to fund a public transportation project, the county treasurer of the eligible county shall establish a county public transportation project fund to receive tax revenues collected for the public transportation project. Money received from a foundation established under [IC 8-25-7](#) or [IC 8-25-8](#) may be deposited into the fund.

(b) Money in a fund established under subsection (a) at the end of the eligible county's fiscal year remains in the fund. Interest earned by the fund must be deposited in the fund.

(c) Money deposited in an eligible county's public transportation project fund may be used only to purchase, establish, operate, repair, or maintain a public transportation project authorized under this article. Money in the fund may be pledged by the fiscal body of the eligible county to the repayment of bonds issued for purposes of a public transportation project authorized under this article.

(d) The fiscal body of an eligible county may, in the manner provided by law, appropriate money from the fund to a public transportation corporation that is authorized to purchase, establish, operate, repair, or maintain the public transportation project if the public transportation project is located, either entirely or partially, within the eligible county.

1229 LOIT Special Distribution (This was a one-time-only fund used to move funds held by the State in the County's "trust account" after the State "simplified" how various local income taxes are structured and named. It receives no new revenue and will exist only until its current balance has been drained.)
End-2017 fund balance: \$1,022,180.78

As used in this section, "fiscal body" has the meaning set forth in [IC 36-1-2-6](#).

(b) This section refers to a county's trust account maintained under the former local income tax laws set forth in [IC 6-3.5-1.1](#), [IC 6-3.5-6](#), and [IC 6-3.5-7](#) (all as repealed January 1, 2017).

(c) Before May 1, 2016, the budget agency shall make a one (1) time special distribution to each county having a positive balance in the county's trust account as of December 31, 2014.

(d) The amount of the special distribution from a county's trust account is one hundred percent (100%) of the balance in the county's trust account as of December 31, 2014, as determined by the budget agency.

(2) The remaining part of the special distribution may be used by the county, city, or town for any of the purposes of the county, city, or town.

The amount received by a taxing unit that is not a county, city, or town shall be deposited in the taxing unit's rainy day fund established under [IC 36-1-8-5.1](#).

2150 Supplemental Juvenile Probation Services

End-2017 fund balance: \$38,349.30

Subject to [IC 31-40-1-3](#), a juvenile court may order each delinquent child who receives supervision under [IC 31-37-19](#) or the child's parent, guardian, or custodian to pay to either the probation department or the clerk of the court:

(1) an initial probation user's fee of at least twenty-five dollars (\$25) but not more than one hundred dollars (\$100);

(2) a probation user's fee of at least ten dollars (\$10) but not more than twenty-five dollars (\$25) for each month the child receives supervision; and

(3) an administrative fee of one hundred dollars (\$100) if the delinquent child is supervised by a juvenile probation officer.

(b) If a clerk of a court collects a probation user's fee, the clerk:

(1) may keep not more than three percent (3%) of the fee to defray the administrative costs of collecting the fee and shall deposit any fee kept under this subsection in the clerk's record perpetuation fund established under [IC 33-37-5-2](#); and

(2) if requested to do so by the county auditor, city fiscal officer, or town fiscal officer under clause (A), (B), or (C), transfer not more than three percent (3%) of the fee to the:

(A) county auditor who shall deposit the money transferred under this subdivision into the county general fund;

(B) city general fund when requested by the city fiscal officer; or

(C) town general fund when requested by the town fiscal officer.

(c) The probation department or clerk shall collect the administrative fee under subsection (a)(3) before collecting any other fee under subsection (a). The probation department or the clerk shall deposit the probation user's fees and the administrative fees paid under subsection (a) into the county supplemental juvenile probation services fund.

(d) In addition to other methods of payment allowed by law, a probation department may accept payment of fees required under this section and section 1.5 of this chapter by credit card (as defined in [IC 14-11-1-7](#)). The liability for payment is not discharged until the probation department receives payment or credit from the institution responsible for making the payment or credit.

(e) The probation department may contract with a bank or credit card vendor for acceptance of bank or credit cards. However, if there is a vendor transaction charge or discount fee, whether billed to the probation

department or charged directly to the probation department's account, the probation department may collect a credit card service fee from the person using the bank or credit card. The fee collected under this subsection is a permitted additional charge to the money the probation department is required to collect under subsection (a).

(f) The probation department shall deposit the credit card service fees collected under subsection (e) into the county supplemental juvenile probation services fund. These funds may be used without appropriation to pay the transaction charge or discount fee charged by the bank or credit card vendor.

Money remaining in the county supplemental juvenile probation services fund at the end of the county's fiscal year does not revert to any other fund but continues in the county supplemental juvenile probation services fund.

The county supplemental juvenile probation services fund may not be used to replace other funding or probation services.

2500 County User Fee

End-2017 fund balance: \$170,754.12

A county user fee fund is established in each county to finance various program services. The county fund is administered by the county auditor.

(b) The county fund consists of the following fees collected by a clerk under this article and by the probation department for the juvenile court under IC 31-37-9-9:

- (1) The pretrial diversion program fee.
- (2) The informal adjustment program fee.
- (3) The marijuana eradication program fee.
- (4) The alcohol and drug services program fee.
- (5) The law enforcement continuing education program fee.
- (6) The deferral program fee.
- (7) The jury fee.
- (8) The problem solving court fee.

This fund is used for funding court-based program services.

2700 Drainage Maintenance

End-2017 fund balance: \$1,602,914.69

A maintenance fund is established for each regulated drain and for each combination of drains established under section 41 of this chapter. A maintenance fund consists of:

- (1) money received from annual assessments upon land benefited by the periodic maintenance of a drain;
- (2) penalties received on collection of delinquent annual assessments made for the periodic maintenance of a drain; and
- (3) money received from any person as compensation for damages suffered to a drain.

4011 CFDA 20.616 DUI Task Force

End-2017 fund balance: \$0.05

For operation of a DUI task force. If multiple agencies are involved in the task force an interlocal should be entered.

4020 DRMO Equipment Fund

End-2017 fund balance: \$14,630.50

For acquisition of disposed military equipment through Defense Reutilization and Marketing Office/DLA Disposition Services and related costs.

4025 Industrial Park Improvements

End-2017 fund balance: \$43,643.86

For the funding of infrastructure or other improvements in an industrial park owned by the County. Funded by sale of land in the industrial park or by transfer from other funds.

4102 Comm Dev Comm Donation (and General Donation #????)

End-2017 fund balance: \$102,567.34

There are technically two distinct funds, the CDC's Donation Fund, for general use by the CDC, and the General Donation Fund, but the two are combined in the State's Gateway reporting program. The General Donation Fund was established to complement Fund 4025, Industrial Park Improvements, with the intention of money in this fund only to be used for industrial-development purposes. The General Donation Fund holds all but a few thousand dollars of the combined total.

5912 Certificate Sale – Commission

End-2017 fund balance: \$8,364.70

Accounting fund for proceeds from certificate sales.

6004 LIT (– Property Tax Operating Levy Replacement)

Use this fund to account for LIT monies for operating levy freeze that will later be used for settlement.

6023 CVET Distribution

Use this fund to deposit and distribute CVET.

6041 Weed Lien Collections

End-2017 fund balance: \$45.00

Use this fund to deposit and distribute weed lien collections to municipalities that certified the liens.

6051 Financial Institution Tax

Use this fund to deposit and distribute FIT.

6203 LIT – Property Tax Relief

End-2017 fund balance: \$566,930.17

Use this fund to account for LIT Property Tax Relief monies that will later be settled to the other governments as a part of the property tax distributions.

7101 State Fines & Forfeitures

End-2017 fund balance: \$713.00

All fines, forfeitures, and other revenue that, by law, accrue to the fund shall be collected as provided by law. The money shall be paid into the state treasury and becomes a part of the fund in the custody of the treasurer of state. The county auditor shall keep a record of all fines and forfeitures and all other revenue that, by law, accrues to the fund. Semiannually on May 1 and November 1, the county auditor shall issue the county auditor's warrant payable to the treasurer of state in an amount equal to the total collections in the six (6) months preceding of fines and forfeitures and all other revenue that, by law, accrues to the fund or to the permanent endowment fund.

7102 Infraction Judgements

End-2017 fund balance: \$710.00

Except for costs, and except as provided in subsections (e) and (f) and IC 9-21-5-11(e), the funds collected as judgments for violations of statutes defining infractions shall be deposited in the state general fund.

7104 Special Death Benefits

End-2017 fund balance: \$140.00

After considering the results of the Indiana pretrial risk assessment system (if available), other relevant factors, and bail guidelines described in section 3.8 of this chapter, a court may admit a defendant to bail and impose any of the following conditions to assure the defendant's appearance at any stage of the legal proceedings, or, upon a showing of clear and convincing evidence that the defendant poses a risk of physical danger to another person or the community, to assure the public's physical safety:

(1) Require the defendant to [provide some kind of financial assurance].

A portion of the deposit, not to exceed ten percent (10%) of the monetary value of the deposit or fifty dollars (\$50), whichever is the lesser amount, may be retained as an administrative fee. The clerk shall also retain from the deposit under this subdivision fines, costs, fees, and restitution as ordered by the court, publicly paid costs of representation that shall be disposed of in accordance with subsection (b), and the fee required by subsection

(b) Within thirty (30) days after disposition of the charges against the defendant, the court that admitted the defendant to bail shall order the clerk to remit the amount of the deposit remaining under subsection (a)(2) to the defendant. The portion of the deposit that is not remitted to the defendant shall be deposited by the clerk in the supplemental public defender services fund established under IC 33-40-3.

7105 Sales Disclosure – State Share

End-2017 fund balance: \$60.00

The assessment training and administration fund is established for the purpose of receiving fees deposited under section 4 of this chapter. Money in the fund may be used by:

(1) the department of local government finance:

(A) to cover expenses incurred in the development and administration of programs for the training of assessment officials and employees of the department, including the examination and certification program required by [IC 6-1.1-35.5](#); and

(B) for data base management expenses; or

(2) the Indiana board to:

(A) conduct appeal activities; or

(B) pay for appeal services.

(b) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested.

(c) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

7106 Coroners Training & Cont. Education

End-2017 fund balance: \$76.00

A local health department may make a charge under IC 16-20-1-27 for each certificate of birth, death, or stillbirth registration. IC 5-14-3-8(d) does not apply to the health department making a charge for a certificate of birth, death, or stillbirth registration under IC 16-20-1-27.

(b) If the local department of health makes a charge for a certificate of death under subsection (a), the coroners continuing education fee described in subsection (d) must be added to the rate established under IC 16-20-1-27. The local department of health shall deposit any coroners continuing education fees with the county auditor within thirty (30) days after collection. The county auditor shall transfer semiannually any coroners continuing education fees to the treasurer of state.

7107 Interstate Compact – State Share

End-2017 fund balance: \$0.00

Except as provided in subsection (b), an Indiana offender or delinquent child on probation or parole who applies to be transferred out of state under the interstate compact for adult supervision or the interstate compact for juveniles shall pay an application fee of one hundred twenty-five dollars (\$125). The application fee shall be used to cover the costs of administering the interstate compact for adult offender supervision and the interstate compact for juveniles.

(e) The application fee paid by an Indiana offender or delinquent child who is on probation shall be transferred to the county treasurer. The county treasurer shall deposit fifty percent (50%) of the money collected under this subsection into the county offender transportation fund and shall transmit the remaining fifty percent (50%) of the money collected under this subsection to the Indiana judicial center for deposit in the general fund, to be used to cover the cost of administering the interstate compact for adult offender supervision and the interstate compact for juveniles.

The fiscal body of each county shall establish a county offender transportation fund for the purpose of defraying the costs of returning to the state probationers who violate their conditions of supervision under this chapter.

(b) The fiscal body of the county shall appropriate money from the county offender transportation fund to the probation department as requested.

(c) Any money remaining in the fund at the end of the year does not revert to any other fund but continues in the county offender transportation fund.

7108 Mortgage Recording Fees – State Share

End-2017 fund balance: \$0.00

On or before June 20 and December 20 of each year, after completing an audit of the county treasurer's monthly reports required by IC 36-2-10-16, the county auditor shall distribute to the auditor of state two dollars and fifty cents (\$2.50) of the mortgage recording fee collected under IC 36-2-7-10(c)(2) for each mortgage recorded by the county recorder. The auditor of state shall deposit the money in the state general fund to be distributed as described in section 4 of this chapter.

7111 Sex & Violent Offender Admin – State

End-2017 fund balance: \$0.00

The legislative body of a county may adopt an ordinance:

- (1) requiring the local law enforcement authority (as defined in IC 11-8-8-2) to collect:
 - (A) an annual sex or violent offender registration fee; and
 - (B) a sex or violent offender address change fee; and

(2) establishing a county sex and violent offender administration fund to fund the administration of the sex and violent offender registration system.

(b) If an ordinance is adopted under subsection (a), the legislative body of the county shall establish the amount of the annual sex or violent offender registration fee. However, the annual sex or violent offender registration fee may not exceed fifty dollars (\$50).

(e) The local law enforcement authority shall transfer fees collected under this section to the county auditor of the county in which the local law enforcement authority exercises jurisdiction.

(f) The county auditor shall:

(1) monthly deposit ninety percent (90%) of any fees collected under this section in the county sex and violent offender administration fund established under subsection (a); and
(2) semiannually transfer ten percent (10%) of any fees collected under this section to the treasurer of state for deposit in the state sex and violent offender administration fund under IC 11-8-8-21.

(g) A county fiscal body may appropriate money from the county sex and violent offender administration fund to an agency or organization involved in the administration of the sex and violent offender registry to defray the expense of administering or ensuring compliance with the laws concerning the Indiana sex and violent offender registry.

7113 Child Restraint Violations Fines

End-2017 fund balance: \$0.00

Money in this fund is accrued from fines for various moving-vehicle violations, and the contents of the fund are to be transferred to the State to make grants for the purchase of child restraint systems.

7301 Education Plate Fees Agency

Use for deposit and distribution of education plate fees to school corporations.

7303 Riverboat Revenue Sharing

Use for deposit and distribution of riverboat monies to the county fund and other fund and other units of local government.

7330 LIT Certified Shares

Use this fund to account for LIT Certified Services to distribute to county and other local governments.

7331 LIT Public Safety

Use this fund to account for LIT Public Safety to distribute to county and other local governments.

7332 LIT Economic Development

Use this fund to account for LIT Economic Development to distribute to county and other local governments.

8101 Community Development Commission Block Grant

End-2017 fund balance: \$100,038.19

This is the Pulaski County Revolving Loan Fund, which exists for the sole purpose of making loans to start-up and expanding businesses.