

ORDINANCE NO. 2026-7

**AN ORDINANCE AMENDING ORDINANCE NO. 2018-2 AND ESTABLISHING THE
FIRE PROTECTION CONTRACT FUND AS A SUBFUND OF THE CUMULATIVE
FIREFIGHTING BUILDING AND EQUIPMENT FUND OF THE
TOWN OF GENEVA, INDIANA**

WHEREAS, the Town Council of the Town of Geneva, Indiana (the "Town Council"), previously adopted Ordinance No. 2018-2, establishing a Cumulative Firefighting Building and Equipment Fund (the "CFBE Fund") for the Town of Geneva, Indiana (the "Town"), pursuant to Indiana Code § 36-8-14, as codified in Title III, Chapter 35, Section 35.07 of the Town Code of Ordinances; and

WHEREAS, the CFBE Fund is funded by a property tax levy imposed pursuant to Indiana Code §§ 6-1.1-41 and 36-8-14 and may be used for certain statutorily authorized capital expenditures for the Town's volunteer fire department; and

WHEREAS, the Town has entered into, and may hereafter enter into, contracts with neighboring townships or other governmental entities to provide fire protection services in exchange for annually negotiated payments to the Town; and

WHEREAS, the Town Council desires to dedicate the revenues received under such fire protection contracts to the same general fire department building, land, apparatus, and equipment purposes for which the CFBE Fund was established; and

WHEREAS, the Town Council desires to establish a separately identified and accounted-for subfund within the CFBE Fund so that the revenues received under fire protection contracts are not commingled, for accounting purposes, with the property tax revenues levied and collected for the CFBE Fund; and

WHEREAS, the Town Council finds that establishing such a subfund will promote transparency, accountability, and the proper use of the Town's fire protection revenues.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Geneva, Indiana, as follows:

SECTION I
AMENDMENT OF ORDINANCE NO. 2018-2

Ordinance No. 2018-2 is hereby amended as provided in this Ordinance. Except as expressly amended herein, all provisions of Ordinance No. 2018-2 shall remain in full force and effect.

SECTION II
ESTABLISHMENT OF SUBFUND

A. There is hereby established within the CFBE Fund a restricted, nonreverting subfund to be known as the "Fire Protection Contract Fund" (the "Fire Contract Subfund").

B. The Fire Contract Subfund shall constitute a separately identified component of the CFBE Fund and shall be administered for the limited purposes set forth in this Ordinance.

C. The establishment of the Fire Contract Subfund shall not change the statutory character, permitted uses, or funding source of the property tax-supported portion of the CFBE Fund.

D. For accounting purposes, the Clerk-Treasurer shall separately identify:

1. The property tax revenues, expenditures, encumbrances, and balances attributable to the levy imposed for the CFBE Fund pursuant to Indiana Code §§ 6-1.1-41 and 36-8-14; and
2. The contract revenues, expenditures, encumbrances, and balances attributable to the Fire Contract Subfund.

E. Funds held in the Fire Contract Subfund shall not be transferred to, expended from, or accounted for as property tax revenues of the CFBE Fund except as expressly authorized by a subsequent ordinance and permitted by applicable law and any restriction contained in the fire protection contracts from which such funds were derived.

SECTION III
REVENUES OF THE FIRE CONTRACT SUBFUND

A. All revenues received by the Town pursuant to any contract under which the Town provides fire protection services to a township or other governmental entity shall be deposited into

the Fire Contract Subfund, except as otherwise required by the applicable contract.

B. No property tax revenues levied or collected for the CFBE Fund pursuant to Indiana Code §§ 6-1.1-41 and 36-8-14 shall be deposited into or credited to the Fire Contract Subfund.

C. Contract revenues deposited into the Fire Contract Subfund shall not be recorded, reported, or treated as property tax revenues levied for the CFBE Fund.

D. Nothing in this Ordinance shall be construed to authorize the deposit of funds into the Fire Contract Subfund if such deposit would violate any restriction imposed by statute, contract, grant agreement, or other applicable authority.

SECTION IV **PERMITTED USES OF THE FIRE CONTRACT SUBFUND**

Funds held in the Fire Contract Subfund may be expended only for purposes for which funds held in the CFBE Fund may lawfully be expended under Indiana Code § 36-8-14, Ordinance No. 2018-2, and Town Code § 35.07, as amended. Such purposes include the acquisition, construction, renovation, or improvement of fire department buildings and land; the acquisition or replacement of firefighting apparatus, vehicles, machinery, tools, communications equipment, protective equipment, and other firefighting equipment; payments under lease-purchase or similar agreements for such property or equipment; and professional or incidental costs directly related to an authorized acquisition or capital project.

SECTION V **APPROPRIATIONS AND DISBURSEMENTS**

Funds held in the Fire Contract Subfund may be disbursed only pursuant to an appropriation duly adopted by the Town Council and only for a purpose authorized by Section IV of this Ordinance.

All expenditures shall comply with applicable Indiana law, the rules and requirements of the Indiana State Board of Accounts, and any restriction contained in the fire protection contract from which the revenues were derived.

Any appropriation from the Fire Contract Subfund shall be separately identified from other appropriations from the CFBE Fund.

SECTION VI
NONREVERTING STATUS

The Fire Contract Subfund shall be nonreverting. Any balance remaining in the Fire Contract Subfund at the end of a calendar or budget year shall remain therein and shall not revert to the Town's General Fund, be reclassified as part of the general balance of the CFBE Fund, or be transferred to any other fund or account.

SECTION VII
TRANSFERS

No funds may be transferred from the Fire Contract Subfund to the General Fund or any other fund or account of the Town unless the transfer:

- A. Is authorized by ordinance of the Town Council;
- B. Is permitted by applicable Indiana law;
- C. Is made to a fund or account legally authorized to expend the transferred funds for the purposes for which they were received; and
- D. Does not violate any restriction contained in the applicable fire protection contract.

SECTION VIII
DURATION AND TERMINATION

The Fire Contract Subfund shall be perpetual unless terminated by a subsequent ordinance adopted by the Town Council. Upon termination of the Fire Contract Subfund, and after payment or provision for payment of all outstanding obligations, the remaining balance shall be retained within the CFBE Fund and separately restricted for the purposes stated in Section IV of this Ordinance, unless the ordinance terminating the Fire Contract Subfund directs the balance to be transferred to a successor fund established for the same or substantially similar purposes.

Any disposition of the remaining balance shall be subject to applicable law and any restriction imposed by the fire protection contracts from which the revenues were derived.

SECTION IX
AMENDMENT TO TOWN CODE

Town Code § 35.07 is hereby amended by designating the existing provisions thereof as subsection (A) and adding a new subsection (B) to read as follows:

“(B) FIRE PROTECTION CONTRACT FUND.

- (1) There is established within the Cumulative Firefighting Building and Equipment Fund a restricted, nonreverting subfund known as the Fire Protection Contract Fund.
- (2) Revenues received by the Town under contracts for the provision of fire protection services shall be deposited into the Fire Protection Contract Fund and separately accounted for from the property tax revenues of the Cumulative Firefighting Building and Equipment Fund.
- (3) Funds held in the Fire Protection Contract Fund may be expended only for purposes for which funds held in the Cumulative Firefighting Building and Equipment Fund may lawfully be expended and only in accordance with Ordinance No. 2026-7, as amended.”

SECTION X
CONFLICTING ORDINANCES

All ordinances, or parts thereof, that are in conflict with the provisions of this Ordinance are hereby repealed or amended to the extent of such conflict.

SECTION XI
SEVERABILITY

If any section, clause, provision, paragraph, or sentence of this Ordinance is found to be invalid or unconstitutional by a court of competent jurisdiction, such finding shall not affect the validity of the other remaining provisions of this Ordinance.

SECTION XII
EFFECTIVE DATE

This Ordinance shall become and remain in full force and effect immediately upon its adoption.

Duly passed, adopted, and ordained by the Town Council of the Town of Geneva, Indiana,
on August 11, 2026.

TOWN COUNCIL OF THE TOWN OF GENEVA



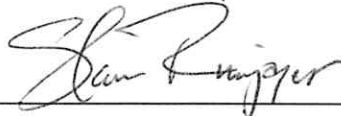
LYNN W. BURRY, President



ANDREW J. BRIGGS



ARLEN R. MITCHELL

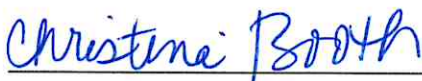


STANLEY J. RINGGER



AGNES A. SCHOCH

ATTEST:



CHRISTINA M. BOOTH, Clerk-Treasurer