

ORDINANCE NO. 2026- 12

AN ORDINANCE AUTHORIZING PREPAYMENT OF CERTAIN CLAIMS PRIOR TO BOARD OF WORKS ALLOWANCE AND APPROVAL

WHEREAS, the Common Council of the City of Columbia City, Indiana is authorized under **Indiana Code § 36-4-8-14** to adopt an ordinance allowing the prepayment of certain claims prior to formal allowance by the Board of Public Works and Safety (the “Board”); and

Whereas, the Common Council finds that certain recurring, time-sensitive, or statutorily required expenses must occasionally be paid prior to a regular Board meeting to avoid penalties, interest, service interruption, or financial loss; and

Whereas, the Board has provided prior written approval of this ordinance as required by **IC § 36-4-8-14(b)**.

NOW, THEREFORE, BE IT ORDAINED by the Common Council of the City of Columbia City, Indiana, as follows:

Section 1. Statutory Authority. This ordinance is adopted pursuant to Indiana Code § 36-4-8-14 and Indiana Code § 5-11-10-1.6 and shall be interpreted consistently with guidance issued by the Indiana State Board of Accounts.

Section 2. Authorized Prepayment Categories. The City Clerk-Treasurer is authorized to prepay claims for the following categories of expenses:

- (a) Property or services purchased or leased from the United States government, its agencies, or political subdivisions
- (b) License or permit fees
- (c) Insurance premiums
- (d) Utility payments or utility connection charges
- (e) General grant programs where advance funding is not prohibited and adequate security is provided
- (f) Grants of state funds authorized by statute
- (g) Maintenance or service agreements
- (h) Lease or rental agreements
- (i) Bond or coupon payments
- (j) Payroll
- (k) State, federal, or county taxes
- (l) Expenses that must be paid due to emergency circumstances
- (m) Any additional categories specifically authorized by amendment to this ordinance

Section 3. SBOA Compliance, Internal Controls, And Certification. To comply with State Board of Accounts audit standards, each prepayment authorized under this ordinance shall meet all of the following requirements:

A. Documentation. Each prepayment shall be supported by a fully itemized invoice or bill describing the goods or services purchased.

B. Verification of Receipt or Obligation. The invoice or bill shall be approved by the department head or official responsible for verifying that:

- (1) The obligation is lawful,
- (2) The purchase is within an appropriation, and
- (3) The City is obligated to make payment at the time of prepayment.

C. Certification by Clerk-Treasurer. Before payment, the City Clerk-Treasurer shall audit and certify, in writing, that the claim is:

- (1) True and correct,
- (2) A proper charge against the City, and
- (3) Payable from an existing appropriation.

D. Accounting Controls. Prepaid claims shall be:

- (1) Clearly identified as "Prepaid – Subject to Subsequent Board Allowance" in the City's accounting system, and
- (2) Easily traceable for audit purposes.

E. No Delegation of Allowance Authority. Nothing in this ordinance authorizes the Clerk-Treasurer to allow claims; allowance authority remains exclusively with the Board.

Section 4. Subsequent Board Review And Allowance

A. All claims prepaid under this ordinance shall be:

- (1) Presented to the Board at the next regular or special meeting following payment;
- (2) Reviewed individually; and
- (3) Formally allowed or disallowed by Board action entered into the Board's minutes.

B. Failure of post-payment allowance shall be reported immediately to the Common Council.

Section 5. Non-Waiver Of Audit, Budget, And Purchasing Laws

A. This ordinance does **not** waive:

- (1) Appropriation requirements;
- (2) Public purchasing or public works statutes;
- (3) Competitive bidding laws;

(4) SBOA audit authority; or

(5) Any other fiscal controls imposed by Indiana law.

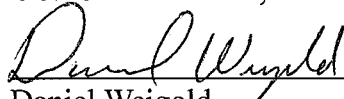
B. All prepaid claims remain fully subject to post-payment audit, exception, and recovery.

Section 6. If any section, sentence or provision of this ordinance, or the application thereof to any person or circumstances shall be declared invalid, such invalidity shall not affect any of the other sections, sentences, provisions, or applications of this ordinance in which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance and declared to be severable.

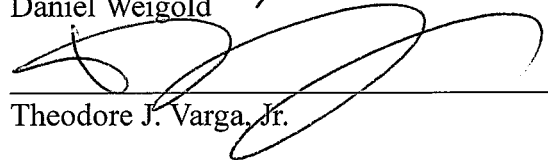
Section 7. This ordinance shall be in full force and effect from and upon its adoption and in accordance with Indiana law.

PASSED AND ADOPTED by the Common Council of the City of Columbia City, in Whitley County, State of Indiana, this 12th day of May, 2026.

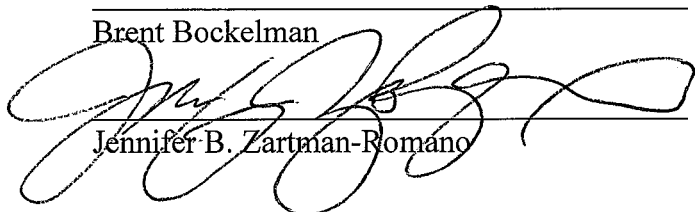
COMMON COUNCIL OF THE CITY OF
COLUMBIA CITY, INDIANA, BY:



Daniel Weigold



Theodore J. Varga, Jr.

Brent Bockelman


Jennifer B. Zartman-Romano

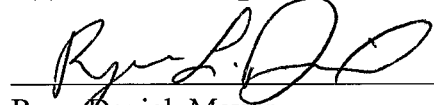
Ryan Adamson

Attest:



Leslee R. Robinson, Clerk-Treasurer
City of Columbia City, Indiana

Approved this 12th day of May, 2026.



Ryan Daniel, Mayor

