

**THE FOURTH CLASS CITY ACT (EXCERPT)**  
**Act 215 of 1895**

**110.3 Tax revenues; division into funds.**

Sec. 3. The revenues raised by general tax upon all the property in the city or by loan to be repaid by a general tax shall be divided into so many of the following general funds as are necessary:

(a) Contingent fund, for the contingent and other expenses of the city for the payment of which from some other fund no provision is made.

(b) Fire department fund, for purchasing grounds, erecting engine houses on the grounds, purchasing engines and other fire apparatus, and other expenses necessary to maintain the fire department of the city.

(c) General street fund, for opening, widening, extending, altering, vacating, grading, paving, curbing, graveling, improving, repairing, and clearing the streets, alleys, and public grounds of the city and for the construction, maintenance, and repair of sidewalks and crosswalks.

(d) General sewer fund, for sewers, drains, ditches, and drainage and for the improvement of watercourses.

(e) Bridge fund, for the construction and maintenance of bridges.

(f) Water fund, for maintaining and extending a system of waterworks, constructing reservoirs and cisterns, and providing other supplies of water.

(g) Public building fund, for providing for public buildings; for the purchase of land for public buildings; and for the erection, preservation, and repair of public buildings that the council is authorized to erect and maintain and that are not otherwise provided for in this act.

(h) Police fund, for the maintenance of the police of the city and for the arrest of or issuance of citations to persons violating the ordinances of the city and the imposition of sanctions on those persons.

(i) Cemetery fund.

(j) Interest and sinking fund, for the payment of the principal of and interest on the public debt of the city.

(k) Park fund, for the purchase of grounds for public parks and the maintenance and improvement of public parks.

(l) Light fund, for the construction, purchase, and maintenance of lights.

(m) Other funds that the council may constitute.

**History:** 1895, Act 215, Eff. Aug. 30, 1895;—CL 1897, 3291;—CL 1915, 3213;—CL 1929, 2137;—CL 1948, 110.3;—Am. 1994, Act 19, Eff. May 1, 1994.