

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
BUDGET DIVISION



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TO: All Civil and School Taxing Units

FROM: Fred Van Dorp, Director, Budget Division

SUBJECT: Additional Appropriations – Supplemental Information

DATE: April 27, 2018

The Department of Local Government Finance (“Department”) issues this memorandum, which applies to the completion and submission of the Additional Appropriations Form (SF 55819, available at <https://forms.in.gov/Download.aspx?id=12270>). This memo will examine each of the sections on the Form 55819.

SECTION I

The unit will provide the Department with information related to the publication of the additional appropriation notice, the date of the public hearing, and the date the resolution was passed.

SECTION II

The unit will provide the Department with the specific financial information necessary to review the request. There are 22 rows of information that the unit may need to complete for each fund in order for the Department to perform its review. Below is an explanation of each of those rows.

A. DLGF Fund number:

This should come from your Current Year budget order (e.g., 0101 General, 0180 Debt Service, 1312 Park and Recreation, 0706 MVH, and 0708 Local Road and Street). Section 6 of this memo contains a listing of all current fund numbers and fund names. If the fund name is not on this list because it is a home rule fund, please leave fund number blank.

B. Fund name:

Refer to the budget order for the appropriate fund names. Many reporting-only funds will not be listed on your budget order. Section 6 of this memo contains a listing of the current fund numbers and fund names.

C. Appropriation Amount Request:

This amount should be less than or equal to what was advertised and adopted by the fiscal body in whole numbers. The Department will omit cents during the review or approval of the request.

D. Amount by reduction (Enter as a positive number):

If the taxing unit is reducing a line item within a particular fund, it is considered a reduction. The amount reduced should be less than or equal to what was advertised and adopted by the fiscal body in whole numbers.

E. Net amount of increase (C minus D):

This is a formula subtracting Row C from Row D.

1. Property tax levy (Line 16):

This amount equals the certified levy amount reflected on the Current Year Budget Order.

2. Levy excess applied (line 15):

This amount equals the line 15 amount of the Fund Report.

3. PTRC from Local Income Tax (LIT) (Line 13A):

This amount equals the Line 13A amount on the Fund Report. This line should be zero for all units since this amount is reported as a revenue instead of a deduction from property taxes.

4. LIT levy freeze amount (Line 13B):

This amount equals the Line 13B amount on the Fund Report. This line is only required if the unit is located in a LIT levy freeze county.

5. Misc. revenue estimate (Line 8B):

This amount equals the line 8B amount on the Fund Report.

If miscellaneous revenue on the Certified Copy exceeds what was determined on Line 8B of the Fund Report, a revised Form 2 (Estimate of Miscellaneous Revenue) must be attached to the Certified Copy supporting the documented increase. The revised Form 2 must show the new total amount of Miscellaneous Revenues in Column B—the amount previously reported—plus any additional amount available to be appropriated. If no revised Form 2 is received, your request will be processed using the miscellaneous revenue amount on Line 8B of the Fund Report. The best way to revise your misc. revenue is to use the Misc. Revenue report that was included in your 1782 Notice since this reflects the certified misc. revenue.

6. January 1 Cash Balance (Include investments):

This is the cash and investment balance in the appropriate fund as of January 1 of the current year. This figure is taken from the fiscal officer's ledger book. Do not include investments attributed to other funds.

7. Subtotal of funds available (Add 1 thru 6.):

Form 55819 has a formula in Line 7 that adds lines 1 through 6 on the worksheet. This represents total funds available before any appropriations are deducted for this fund.

8. Less circuit breaker (Amount from Circuit Breaker Report):

This figure represents the amount of revenue the unit will lose due to property tax caps.

If a unit does not populate this line on its request, the Department will populate during our review so as not to approve an additional appropriation for which the unit will not have adequate funding. The amount reported should reflect certified property tax caps and not estimates. The certified circuit breaker amount used by the Department will be posted on the Department's website (<http://in.gov/dlgf/8225.htm>).

9. Total funds (7 minus 8):

Form 55819 has a formula in Row 9 that subtracts line 8 from line 7 from the worksheet.

10. DLGF Approved Budget (Line 1C):

This amount equals the certified budget amount on the final budget order.

11. Encumbered Appropriations Carried Forward From Previous Year:

This amount would be any prior year carryovers for a particular fund. For example, Line 11 will be populated if there are \$5,000 in capital outlays obligated through a purchase order or contract for office equipment, but the check will not be written until after January 1. The original appropriation was in place the prior year but the funds were not spent. This would also include School CPF carry-over projects not reported on the DOE Form 9 report.

12. Temporary loans outstanding as of January 1:

Outstanding temporary loans and prior year levy excess amounts (amounts that need to be transferred to a levy excess fund) need to be reflected in the surplus funds. Any temporary loans added after January 1 should not be added to this total.

13. Beginning obligations (Add 10 thru 12):

There is a formula that adds lines 10, 11, and 12. This represents the amount of funds already committed for this fund.

14. Surplus funds (9 minus 13):

There is a formula that subtracts line 9 of from line 13. These are the funds available before the approval of any additional appropriations during the current calendar year.

15. Previous additional appropriation(s) approved since January 1, less any reductions:

This represents any previous additional appropriations made in excess of the budget during the current calendar year. It does not include the current year budget or this additional appropriation request.

16. Amount transferred to the Rainy Day Fund (See note #2):

This represents the amount of funds transferred to the Rainy Day Fund in the current budget year. Do not use this line when submitting additional appropriation requests from the Rainy Day Fund. Transfers to the Rainy Day Fund from another fund are to be shown as miscellaneous revenues for the Rainy Day fund.

Note: For Counties, Cities & Towns, and school corporations that are allowed to transfer cash from the Rainy Day fund to another qualifying fund, an amount can be entered as a transfer out. Please submit the Resolution/Ordinance that approves this type of transfer.

17. Surplus funds remaining (14 minus 15 minus 16):

This is a formula subtracting lines 15 and 16 from line 14.

This represents the total amount of uncommitted funds available for appropriation. If the amount on this line exceeds the amount requested, it is likely the additional appropriation will be approved if the proper procedures have been followed. The appropriation approved will be limited to the amount on this line. Requests for amounts exceeding this line will be denied.

Section III

This Section of Form 55819 was added in November 2017. The unit can request that the Department follows up either via email or standard mail.

Section IV

The unit will sign and date the Form 55819. Forms submitted without Section IV completed cannot be processed and will be returned without consideration.

Supplemental – Fund Number and Name Listing

The list below shows the Fund Code number and Fund Name of all funds in the Department's database. Please use these fund codes when submitting additional appropriation requests to the Department.

DLGF FUND_CODE	FUND LONG_NAME
0021	REFERENDUM FUND - EXEMPT OPERATING
0022	REFERENDUM FUND - EXEMPT OPERATING - POST 2009
0061	RAINY DAY
0101	GENERAL
0102	ELECTION/REGISTRATION
0104	REPAIR & REPLACEMENT
0107	PROPERTY MAINTENANCE
0113	NONREVERTING
0124	2015 REASSESSMENT
0180	DEBT SERVICE
0181	DEBT PAYMENT
0182	BOND #2
0183	BOND #3
0184	BOND #4
0185	BOND #5
0186	SCHOOL PENSION DEBT
0187	REFERENDUM DEBT FUND - EXEMPT CAPITAL
0188	EXEMPT DEBT - LAKE AND ST. JOSEPH COUNTIES ONLY
0189	EXEMPT PENSION DEBT - LAKE AND ST. JOSEPH COUNTIES
0191	CUMULATIVE VOTING MACHINE
0203	SELF INSURANCE
0254	LOCAL INCOME TAX
0280	BOND-GENERAL SINKING
0281	LOAN & INTEREST PAYMENT
0282	OBLIGATION LOAN
0283	LEASE RENTAL PAYMENT
0286	LEASE RENTAL PAYMENT EXEMPT FROM CIRCUIT BREAKERS
0287	REFERENDUM DEBT FUND - EXEMPT CAPITAL - POST 2009
0341	FIRE PENSION
0342	POLICE PENSION
0343	SANITARY OFFICERS PENSION
0346	INSURANCE
0351	HEALTH INSURANCE
0580	COURT HOUSE LEASE RENTAL
0581	COURT HOUSE BOND

0590	CUMULATIVE COURT HOUSE
0601	COMMUNITY BUILDING/SERVICES
0602	COMMUNITY SERVICES
0605	BAND
0608	HISTORICAL SOCIETY
0615	ANIMAL SHELTER
0616	CONVENTION & VISITORS BUREAU
0702	HIGHWAY
0703	HIGHWAY SPECIAL
0705	THOROUGHFARE
0706	LOCAL ROAD & STREET
0708	MOTOR VEHICLE HIGHWAY
0720	MAJOR MOVES - TOLLROAD COUNTIES
0781	THOROUGHFARE BOND
0783	STREET BOND
0790	CUMULATIVE BRIDGE
0791	CUMULATIVE BRIDGE & STREET
0792	COUNTY MAJOR BRIDGE
0801	HEALTH
0806	MOSQUITO CONTROL
0822	MEDICAL CENTER
0823	MENTAL HEALTH
0824	DEVELOPMENTAL DISABILITIES CLINIC
0840	TOWNSHIP ASSISTANCE
0844	TOWNSHIP ASSISTANCE ADMINISTRATION
0845	TOWNSHIP ASSISTANCE BENEFITS
0881	HOSPITAL BOND
0901	LEVEE AUTHORITY
0905	DRAIN IMPROVEMENT
0907	STORM SEWER
0986	STORM SEWER BOND
0987	STORM SEWER BOND EXEMPT FROM CIRCUIT BREAKERS
0990	CUMULATIVE CHANNEL MAINTENANCE
0991	CUMULATIVE DRAINAGE
1001	CIVIC CENTER
1003	MUSEUM
1090	TOWNSHIP CUMULATIVE VEHICLE
1092	CUMULATIVE BUILDING
1093	CUMULATIVE BUILDING & EQUIP
1101	EMERG AMBUL/MED SERVICES - FIRE
1102	EMERG MEDICAL SERVC - EQUIP

1110	FIRE EQUIPMENT
1111	FIRE
1135	POLICE
1136	CRIME CONTROL
1139	CIVIL DEFENSE
1146	COMMUNICATIONS CENTER
1156	EMERGENCY TELEPHONE SYSTEM
1157	PUBLIC SAFETY ACCESS POINT - OPERATING
1158	PUBLIC SAFETY ACCESS POINT - PERSONNEL
1179	COUNTY JAIL REVENUE FUND
1180	FIRE & POLICE EQUIP DEBT
1181	FIRE BUILDING DEBT
1182	FIRE EQUIPMENT DEBT
1183	FIRE EQUIPMENT BOND
1185	JAIL LEASE RENTAL
1186	JAIL BOND
1187	EMERGENCY FIRE LOAN
1190	CUMULATIVE FIRE (Township)
1191	CUMULATIVE FIRE SPECIAL
1192	CUMULATIVE JAIL
1201	COUNTY SCHOOL DIST/SUPPL
1214	CAPITAL PROJECTS (School)
1215	NON-REVERTING CAPITAL PROJECTS
1216	RACIAL BALANCE FUND
1220	LIBRARY CAPITAL PROJECTS
1230	SPECIAL LIBRARY FUND - WILLIARD LIBRARY VANDERBURG
1301	PARK & RECREATION
1302	PARK BOARD
1303	PARK
1312	RECREATION
1313	SWIMMING POOL
1380	PARK BOND
1381	PARK BOND #2
1386	PARK BOND EXEMPT FROM CIRCUIT BREAKERS
1387	PARK BOND #2 EXEMPT FROM CIRCUIT BREAKERS
1390	CUMULATIVE PARK & RECREATION
1401	EMERG AMB/MED SV - CIVIL
1472	BROWN COUNTY SPECIAL LEGISLATION (2016 AND 2017)
1481	FIRE BUILDING DEBT EXEMPT FROM CIRCUIT BREAKERS
2002	COUNTY FAIR
2003	COUNTY 4-H

2004	COUNTY 4-H BUILDING
2010	LIBRARY (NON-LIBRARY UNIT)
2011	LIBRARY IMPROVEMENT RESERVE
2016	ART INSTITUTE
2040	UTILITIES
2041	SEWER
2043	LANDFILL
2044	PUBLIC LIGHTING
2101	AIRPORT AUTHORITY
2102	AVIATION/AIRPORT
2103	AIRPORT BUILDING/MAINTENANCE
2120	CEMETERY
2190	CUMULATIVE AIRPORT BUILDING
2201	BUILDING AUTHORITY
2202	BUILDING DEMOLITION
2240	PLANNING
2243	PLAN COMMISSION
2244	REGIONAL PLANNING
2301	CONSTRUCTION
2305	CAPITAL IMPROVEMENT-GENERAL
2379	CUMULATIVE CAPITAL IMP (CIG TAX)
2380	CAPITAL IMPROVEMENT BOND
2390	CUMULATIVE CAPITAL IMP (RATE)
2391	CUMULATIVE CAPITAL DEVELOPMENT
2392	GENERAL IMPROVEMENT
2393	CUMULATIVE CONSERVANCY IMPROVEMENT
2402	ECONOMIC DEVELOPMENT
2430	REDEVELOPMENT - GENERAL
2431	REDEVELOPMENT - CAPITAL
2482	REDEVELOPMENT BOND
2487	REDEVELOPMENT BOND EXEMPT FROM CIRCUIT BREAKERS
4501	FEDERAL REVENUE SHARING TRUST
6280	SEWER BOND
6285	SEWER BOND EXEMPT FROM CIRCUIT BREAKERS
6290	CUMULATIVE SEWER
6301	TRANSPORTATION
6302	BUS REPLACEMENT
6380	TRANSPORTATION BOND
6401	SANITATION
6402	TRASH / SANITATION - OPERATING
6421	DISTRICT SOLID WASTE MANAGEMENT

6501	WATER
8001	SPECL TRANSPORTATION GEN
8080	SPECL TRANSPORTATION DEBT
8090	SPECL TRANSPORTATION CUMUL
8101	SPECL AIRPORT GENERAL
8102	SPECL AIRPORT CONSTRUCTION
8180	SPECL AIRPORT DEBT SERVICE
8190	SPECL AIRPORT CUML BLDG
8201	SPECL SANITARY GENERAL
8208	SPECL SANITATION (SOLID) GEN
8210	SPECIAL SOLID WASTE MANAGEMENT
8280	SPECL SANITARY DEBT SERVICE
8282	SPECL SANITATION (LIQUID) DEBT
8283	SOLID WASTE DISTRICT DEBT SERVICE
8284	SPECL SANITARY DEBT SERVICE EXEMPT FROM CIRCUIT BK
8290	SPECL SANITARY CUMULATIVE BLDG
8301	SPECL FLOOD CONTROL GENERAL
8303	SPECIAL WATERWORKS GENERAL
8383	WATER DISTRICT DEBT SERVICE
8384	WATER DISTRICT DEBT SERVICE EXEMPT FROM CIRCUIT BK
8401	SPECL REDEVELOPMENT GENERAL
8485	SPECL REDEV DEBT EXEMPT FROM CIRCUIT BREAK
8501	SPECL POLICE SERVICE GENERAL
8502	SPECL POLICE SERVICE PENSION
8601	SPECL FIRE SERVICE GENERAL
8602	SPECL FIRE SERVICE PENSION
8603	SPECL FIRE GENERAL
8604	SPECL FIRE PROTECTION TERRITORY GENERAL
8605	INDIANAPOLIS CONSOLIDATED FIRE SERV DIST
8684	SPECL FIRE DEBT
8691	SPECL CUM FIRE
8692	SPECL FIRE PROTECTION TERRITORY EQUIPMENT REPLACE
8693	INDIANAPOLIS FIRE CUM CAPITAL DEVEL
8701	SPECL HEALTH/HOSPITAL GENERAL
8780	SPECL HEALTH/HOSPITAL DEBT
8790	SPECL HEALTH/HOSPITAL CUM BLDG
8801	INDPLS CONSL CITY REDEV GEN
8880	INDPLS CONSL CITY REDEV DEBT
8881	INDPLS CONSL CITY DEBT SERVICE
8902	SPECL CONSL CO PARK GENERAL
8904	SPECL CONSL CO GENERAL

8981	SPECL CONSL CO PARK DEBT
8982	SPECL CONSL CO METRO THR DEBT
8984	SPECL CONSL CO MET EMERGENCY COMM AGENCY DEBT
9090	SPECL CUML CAPITAL DEVELOPMENT
9500-9599	Home Rule Funds

If you have any questions, please email AdditionalAppropriationRequests@dlgf.IN.gov or contact your Department Field Representative.

Budget Field Representatives:

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