STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

**Room N-1058, IGCN - 100 North Senate**
**Indianapolis, Indiana 46204**

**Order 1259001**

In the matter of Additional Appropriations for ADAMS COUNTY taxing unit County of Adams as adopted on November 12, 2025.

A certified copy of additional appropriation action taken by the above named taxing unit was filed with the Department of Local Government Finance on November 12, 2025. It was examined for availability and sufficiency of unencumbered revenues. The Department makes the following determination based upon financial information as submitted by the fiscal officer:

Sufficient revenues are available to support the following requested appropriations.

| FUND CD | FUND NAME | REPORTED REDUCTION | REQUESTED INCREASE | AMOUNT APPROVED | AMOUNT DENIED |
|---|---|---|---|---|---|
| 0101 | GENERAL | $0 | $23,000 | $23,000 | $0 |

Note: The above approval is limited to revenues available or to be made available during 2025 as certified by the fiscal officer of ADAMS COUNTY .

Having examined the Certified Copy as submitted by the above named taxing unit, the determinations as set forth are now adopted this November 12, 2025.



**Jason Cockerill, Commissioner**

# Certified Copy of Additional Appropriation

UNIT NAME: ADAMS COUNTY



COUNTY NAME: Adams

County Number: 01

Date of Publication
10/31/2025

Newspaper Name: Decatur Daily Democrat

Date of Publication
10/31/2025

Newspaper Name: The Berne Witness

Date of Publication Hearing
11/12/2025

Date Resolution Passed
11/12/2025

| | |
|---|---|
| A. DLGF Fund Number | 0101 |
| B. Fund Name | GENERAL |
| C. Appropriation Amount Requested | $23,000 |
| D. Amount by Reduction (C minus D) | $0 |
| E. Net Amount of Increase | $23,000 |
| 1. Property Tax Levy | $9,747,653 |
| 2. Levy Excess | $0 |
| 3. PTRC from Local Income Tax (LIT) | $0 |
| 4. LIT Levy Freeze Amount | $0 |
| 5. Misc. Revenue | $6,174,230 |
| 6. January 1 Cash Balance (Including Investments) | $10,305,977 |
| 7. Subtotal of Funds (Add 1 thru 6) | $26,227,860 |
| 8. Less Circuit Breaker | $358,121 |
| 9. Total Funds (7 minus 8) | $25,869,739 |
| 10. DLGF Approved Budget | $17,106,628 |
| 11. Encumbered Appropriations Carried Forward from Previous Year | $0 |
| 12. Temporary Loans Outstanding as of January 1 | $0 |
| 13. Beginning Obligations (Add 10 thru 12) | $17106628 |
| 14. Surplus Funds (9 minus 13) | $8,763,111 |
| 15. Previous additional appropriations since January 1, less reductions in appropriations | $680,945 |
| 16. Permanent Transfers Out | $0 |
| 17. Surplus Funds Remaining (14 minus 15 minus 16) (Available to fund increase on Row E) | $8,082,166 |
| 18. Funded or Unfunded | FUNDED |

**This is for local government record keeping use only. Please enter information into the Additional Appropriations Application on Gateway instead of sending this file to DLGF Offices.**

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**County : Adams**
**Unit : ADAMS COUNTY**
**Unit ID : 01-1-0000**

**FUND: 0101 - GENERAL**

| Revenue Code | Revenue Name | Revenue Estimates Jan 1 to Dec 31 2025 |
|---|---|---|
| R108 | Other Taxes | 0 |
| R109 | ABC Excise Tax Distribution | 500 |
| R110 | Casino/Riverboat Distribution | 100,000 |
| R112 | Financial Institution Tax Distribution | 31,070 |
| R114 | Vehicle/Aircraft Excise Tax Distribution | 399,771 |
| R119 | State, Federal, and Local Payments in Lieu of Taxes | 300,000 |
| R133 | Federal and State Grants and Distributions - Public Safety | 0 |
| R134 | Federal and State Grants and Distributions - Other | 0 |
| R135 | Commercial Vehicle Excise Tax Distribution (CVET) | 40,482 |
| R138 | Local Income Tax (LIT) Certified Shares | 4,015,107 |
| R203 | Planning, Zoning, and Building Permits and Fees | 80,000 |
| R401 | County Auditor Services | 100 |
| R402 | County Recorder Services | 75,000 |
| R403 | County Sheriff Services | 60,000 |
| R409 | Document and Copy Fees | 0 |
| R413 | Rental of Property | 15,000 |
| R414 | Federal, State, and Local Reimbursement for Services | 175,000 |
| R420 | Sewage Fees | 100 |
| R423 | Other Charges for Services, Sales, and Fees | 100 |
| R502 | Court Costs and Fees | 60,000 |
| R505 | Other Court and Clerk Receipts | 0 |
| R902 | Earnings on Investments and Deposits | 800,000 |
| R905 | Sale of Capital Assets | 0 |
| R906 | Refunds and Reimbursements | 1,000 |
| R910 | Transfers In - Transferred from Another Fund | 20,000 |
| R913 | Other Receipts | 1,000 |
| **TOTAL** | | 6,174,230 |

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**Order 1259001**

**County : Adams**
**Unit : ADAMS COUNTY**
**Date : 11/12/2025**

The Department of Local Government Finance acknowledges receipt of the fiscal body's action on the following additional appropriation and/or reduction:

| Fund | Fund Name | Requested Additional | Requested Reduction |
|---|---|---|---|
| 9566 | LIT Public Safety - Co. Share | 20,000 | 0 |