

APPROPRIATION ORDINANCE 2025-03

**TO TRANSFER REVENUE AND APPROPRIATIONS FROM
THE PS LIT FUND TO THE PSAP LIT FUND**

WHEREAS, both the Public Safety Local Income Tax (“PS LIT”) and the Public Safety Answering Point Local Income Tax (“PSAP LIT”), can only be legally and statutorily used for specific purposes, per Indiana Code 6-3.6 et seq.; and

WHEREAS, Indiana Code 6-3.6-6-2.5 requires that PSAP LIT revenues be placed in a separate fund and used exclusively for Public Safety Answering Point (PSAP) purposes; and

WHEREAS, both the City PS LIT and the PSAP LIT revenues and expenses are maintained in the City PS LIT Fund; and

WHEREAS, the Controller’s Office has administratively caused the accounting of the revenue and expenses dedicated to paying for a PSAP to be tracked separately in the PS LIT Fund, apart from the PS LIT funds, on a ledger not maintained in the City’s financial system; and

WHEREAS, the balance of the PSAP LIT revenue was \$2,481,104.99 as of 12/31/2024; and

WHEREAS, transferring the PSAP LIT revenue and appropriations to a separate fund enhances fiscal transparency, ensures compliance with statutory requirements, and improves accountability in tracking dispatch-related expenses; and

WHEREAS, this transfer does not reduce funding for police or fire services, as their expenses will continue to be funded through the remaining balance of the PS LIT Fund.

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE COMMON COUNCIL OF THE CITY OF BLOOMINGTON, MONROE COUNTY, INDIANA, THAT:

SECTION 1. Upon council approval of an inter-fund transfer, the Controller will transfer the cash balance of PSAP LIT revenue from Fund 2240 PS LIT to Fund 2258 PSAP LIT.

SECTION 2. The Controller will transfer the 2025 budget appropriations for Dispatch from Fund 2240 PS LIT to Fund 2258 PSAP LIT and equally de-appropriate the PS LIT Fund, which will appear as follows:

Appropriate: 2258 PSAP LIT - Dispatch

De-Appropriate: 2240 PS LIT - Dispatch

PSAP LIT Inter-fund Transfer Revenue	\$2,481,104.99
<u>2025 Expenses:</u>	
Category 1 Personnel	\$3,835,462.14
Category 2 Supplies	\$40,203.48
Category 3 Other Services and Charges	\$147,190.00
Category 4 Capital	\$389,000

PS LIT Inter-fund Transfer Expense	
<u>2025 Expenses:</u>	
Category 1 Personnel	
Category 2 Supplies	
Category 3 Other Services and Charges	
Category 4 Capital	

SECTION 3. The Controller will transfer the 2025 expenses of the Dispatch Center from Fund 2240 PS LIT to Fund 2258 PSAP LIT.

PASSED AND ADOPTED by the Common Council of the City of Bloomington, Monroe County, Indiana, upon this 02 day of April, 2025, by the City of Bloomington Common Council.



Hopi Stosberg, President
Bloomington Common Council

ATTEST:

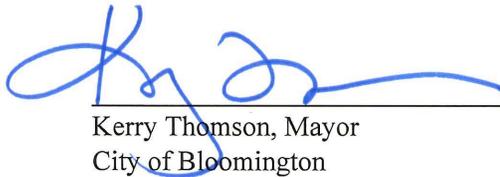


NICOLE BOLDEN, Clerk

PRESENTED by me to the Mayor of the City of Bloomington, Monroe County, Indiana, upon this

07 day of April, 2025.

SIGNED AND APPROVED by me this 14 day of April, 2025.



Kerry Thomson, Mayor
City of Bloomington

SYNOPSIS

Appropriation Ordinance 2025-03 authorizes the transfer of revenue and appropriations related to dispatch operations from the Public Safety Local Income Tax (PS LIT) Fund to the newly established Public Safety Answering Point Local Income Tax (PSAP LIT) Fund.

Distributed to: Clerk, Council Attorney, Controller, Legal, and Mayor.