



Department of Local Government Finance

Additional Appropriations & Budgeting Best Practices

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Agenda

- Introductions
- Additional Appropriations
- Budgeting Best Practices
- Upcoming Webinar Schedule
- Questions



Introductions – Scott Maitland

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I earned my Bachelor's Degree in Applied Computer Science from IUPUI in 2015.

I previously served as a Programmer for the DLGF, the IS Division Director, and now as Chief of Staff.

When not working, I am cheering on the St. Louis Cardinals and Indianapolis Colts, playing chess, and spending time with my wife, Emily, and newborn son, Miles.



Introductions – New Commissioner



This month Governor Holcomb announced that Dan Shackle will serve as the Commissioner of the Department of Local Government Finance.

Dan previously worked with the Department as the Chief of Staff and General Counsel.

Prior to returning to the Department, Dan was the Chief Legal Officer and Ethics Officer for the Bureau of Motor Vehicles.



Additional Appropriations - Memo

Memo: <https://www.in.gov/dlgf/files/2022-memos/220204-Van-Dorp-Memo-Additional-Appropriation-Submission-Procedures.pdf>

Covers: “the Additional Appropriation and Transfer Procedures as outlined in Ind. Code § 6- 1.1-18-5 and Ind. Code § 6-1.1-18-6”



Additional Appropriations - Application

INDIANA Gateway for government units



[Home](#) [About](#) [Account Settings](#) [User Guides](#) [Logout](#)

Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency. Agencies currently include [Department of Local Government Finance](#), [State Board of Accounts](#), [Indiana Education Employment Relations Board](#) and [Indiana Gaming Commission](#).

Select Application

Department of Local Government Finance (DLGF)	Deadline	State Board of Accounts (SBOA)	Deadline
Additional Appropriations	Details	100R	Jan 31
Abstract	Details	Annual Financial Report	Details
Assessor Reports	Jan 15	Monthly and Annual Engagement Uploads	Details

Any submissions that are mailed, emailed, or faxed to the Department will be returned.



Additional Appropriations - Prerequisites

Under Ind. Code § 5-11-1-4, the Department may approve an additional appropriation request for a political subdivision (“unit”) only if it has electronically filed the following reports with the State Board of Accounts (SBOA):

1. Annual Financial Report (“AFR”) Ind. Code § 5-11-1-4
2. Annual Personnel Report (“100R”) Ind. Code § 5-11-13-1
3. Nepotism Policy Ind. Code § 5-11-13-1.1
4. Contracting Policy Ind. Code § 5-11-13-1.1

If any of the four reports or policies are not submitted to SBOA, the Department will not consider any petition submitted for review.



Step 1 - Public Notice

Prior to the public hearing on the proposal, a notice must be published at least one time in two different newspapers in the unit's jurisdiction. The notice must include:

1. The fund number and name of each fund being changed.
2. A categorical breakdown of the proposed additional appropriation for each fund.
3. The total of all proposed additional appropriations for each fund.

If only one newspaper is published in the jurisdiction, publication in that paper is sufficient. In accordance with Ind. Code § 5-3-1-2(b), the publication must occur not less than ten calendar days before the public hearing on the proposal.



Step 2 – Public Hearing

The unit shall hold the public hearing on the proposal, as it was advertised. At the public hearing, an action shall be taken to approve, modify, or disapprove the proposed additional appropriation. The fiscal body shall not adopt appropriations exceeding the amount advertised.

Any additional appropriations by a unit whose annual tax levy must be adopted by a city, town, or county fiscal body under Ind. Code § 6-1.1-17-20 or by a legislative or fiscal body under Ind. Code § 36-3-6-9, collectively referred to as binding units, must be adopted by the same fiscal or legislative body by ordinance before the Department may approve the additional appropriation.



Step 2 – Public Hearing

Libraries whose additional appropriations would increase their budgets by a percentage greater than the maximum levy value growth quotient for the current year, must have their additional appropriation approved by the city, town, or county fiscal body described in Ind. Code § 6-1.1-17-20.3(c).



Step 3 – Submission to the Department

After the public hearing, use the Gateway application to enter:

- Advertisement dates;
- Adoption dates;
- Funds; and
- Approved additional appropriation amounts.



Step 3 – Submission to the Department

Publication Information

Resolution Date
 *

Newspaper Name <input type="text" value="The Times"/>	Date of Publication <input type="text" value="02/15/2020"/>
Newspaper Name <input type="text" value="The Global Globe"/>	Date of Publication <input type="text" value="02/14/2020"/>

Public Hearing Date

Publication Dates Timely
Resolution Dates Timely
All applicable SBoA reports filed: Yes

Additional Appropriation Order Recipient

Email:

The application provides immediate feedback as to whether:

- The SBoA reports have been submitted.
- The public hearing noticed timely.
- The resolution adopted timely.



Step 3 – Submission to the Department

[Select Unit](#) > [Manage Petitions](#) > [Select Funds](#)

Selected Year 2020 Select Unit: ADAMS COUNTY - 0000 Adams County

Fund Cd	Fund Description	Select Fund(s):
0061	RAINY DAY	<input type="checkbox"/>
0101	GENERAL	<input checked="" type="checkbox"/>
0124	2015 REASSESSMENT	<input type="checkbox"/>
0205	COUNTY WHEEL TAX	<input checked="" type="checkbox"/>
0590	CUMULATIVE COURT HOUSE	<input type="checkbox"/>
0702	HIGHWAY	<input type="checkbox"/>
0703	HIGHWAY SPECIAL	<input type="checkbox"/>
0706	LOCAL ROAD & STREET	<input checked="" type="checkbox"/>
0790	CUMULATIVE BRIDGE	<input type="checkbox"/>
0801	HEALTH	<input type="checkbox"/>
12345		



Step 3 – Submission to the Department

Select Unit > Manage Petitions > Select Funds > Manage Funds

Selected Year 2020 Select Unit: ADAMS COUNTY - 0000 Adams County

Edit Funds

Select Fund Code

C. Appropriation Amount Requested	\$75,000
D. Amount By Reduction (Enter as a positive number)	\$0
6. January 1 Cash Balance (Includes investments)	\$350,000
11. Encumbered Appropriations Carried Forward from Previous Year	\$25,000
12. Temporary Loans Outstanding as of January 1	\$0
16. Amount transferred to Rainy Day Fund	\$0

The application only requires a unit to provide six additional pieces of data.

All information required for the other 16 data fields will default into the application from the prior year budget certification process.



Step 4 – Department Review

The Department's review is limited to a determination of whether sufficient funds are available during the calendar year for the proposal and whether the proper procedures have been followed.

The Department will limit the amount of the additional appropriation to the amount of funds available or to be made available and that have not been previously appropriated.



Step 4 – Department Review

If a unit needs to revise its miscellaneous revenue estimate, the updated amount for each specific miscellaneous revenue can be entered into the Additional Appropriation application in Gateway. This update will not impact what was originally submitted in the Budget Application but will be used to validate additional appropriations submitted throughout the budget year.

Once the petition is submitted and validated by the Department, depending on the fund, the unit will immediately be able to print off their approval or their proof of submission documentation for their records.



Additional Information

Memo: <https://www.in.gov/dlgf/files/2022-memos/220204-Van-Dorp-Memo-Additional-Appropriation-Submission-Procedures.pdf>

Presentation on Application: <https://www.in.gov/dlgf/memos-and-presentations/presentations/2020-presentations/>

Application User Guide: <https://www.in.gov/dlgf/files/210511-Additional-Appropriations-User-Guide.pdf>



Budgeting Best Practices



Budgeting Best Practices

1. Plan Ahead
2. Adapt to Changes
3. Execute



Budgeting Best Practices – Plan Ahead

Work with your colleagues to develop a calendar of events.

Helpful questions to review with your team:

- When/How will we prepare/review revenue & expenditure estimates?
- How far in advance do we need to get our advertisements to the newspaper?
- Are we utilizing our regular meeting schedule, or are we adding additional meetings?
- How did our process go last year?
- How can we improve it for this year?



Budgeting Best Practices – Adapt to Changes

Mistakes, emergencies, other unforeseen issues occur. Don't get continued because of one.

Communicating early and often during the budget process leads to success.

Helpful questions to review with your team:

- Do budget/levy amounts need to be altered due to last minute changes?
- Do we need to move any meetings because of changes in schedules?
- Are we able to make changes?



Budgeting Best Practices – Execute

You've planned your work, now work your plan.

Ensure that when it is time to make decisions, you are prepared to make them.

Helpful knowledge for this step:

- Know your role in the process.
- Know the expectations of your role.
- Know the requirements statute applies to you.



A Tale of Two Cities

Let's look at an example of two neighboring communities and how they approach the budgeting process:



City 1

1. The city council shows up during a regularly scheduled meeting as advertised.
2. They are handed budget/expenditure estimates as they walk in.
3. The meeting agenda allots 30 minutes to discuss the budget for next year.
4. A vote is passed.



City 2

1. The city council requests budget and expenditure estimates be submitted by the end of summer.
2. During the next meeting, the council discusses the estimates and then intentionally sets the dates for future meetings with enough time to reschedule in case of emergencies.
3. During the advertised meeting, each council member is able to ask prepared questions and a robust discussion regarding proper reserves, alternative funding, and various priorities. The public is also able to weigh in with concerns or questions.
4. A vote is held.
5. Action items are then assigned to complete the documentation process.



Six Months Later...

Something happens:

- Gas prices surge.
- A tornado affects the residents of the cities.
- An economic development opportunity is available.
- The federal government makes grant dollars available.

How much easier do you think the additional appropriation process will be for City 2 than for City 1?

How much more understanding will there be among decision makers?

How much more strategic, and creative will City 2 be than City 1?

How much faster will City 2 be than City 1 at taking advantage of opportunities and responding to emergencies?



Budgeting Best Practices – Final Thoughts

Utilize your fellow ILMCT members to learn other successful strategies.

- Veterans of the process have probably seen what you're seeing, take advantage of that experience.
- Newcomers to the process provide an opportunity to see new perspectives and question the status quo. Try to harness that new point of view.

This process can be very stressful for some people. Give your fellow public servants grace, and work towards solutions together.



DLGF Webinar Series



Webinar Schedule

<https://www.in.gov/dlgef/continuing-education/webinars/>

Upcoming Presentations

- August 9 Excess Levy Appeals and Other Adjustments
- August 23 Budget Best Practices
 - Much more detailed than this!

Previous webinars you might be interested in:

- June 21 Legislative Overview
- May 17 Circuit Breaker Overview
- April 19 Maximum Levies Overview
- February 15 Budget 2024 Preparations



Questions?