



Department of Local Government Finance

Additional Appropriations Application Overview

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February 2026



Disclaimer

- This presentation and other Department of Local Government Finance (“Department”) materials are not a substitute for the law. The following is not intended as legal or financial advice, but rather an informative presentation. The Indiana Code always governs.



Agenda

- In this training session we will cover the following topics:
 - Basics of Additional Appropriations.
 - Notice of Additional Appropriations.
 - Advertising the Additional Appropriations.
 - Additional Appropriations Adoption.
 - Submission to the Department of Local Government Finance.
 - Review of the Order.
 - Miscellaneous Information.
 - Resources Available.



Basics of Additional Appropriations



Appropriations

- Appropriations are the permission to spend out of a fund.
- The Department certifies appropriations on the Budget Order for funds with property taxes and select others.
 - The Budget Orders are available on the County Specific Information portion of the Department's website.



Appropriations – Home Rule

- Other funds are “Home Rule” which also require advertisement and adoption, but not Department approval.
 - The adopted appropriations for these funds can be found on the “Form 4” adopted in the previous year.
 - The reviewed funds will also be found on the Form 4, but those appropriations were subject to Department approval and may have changed.



Additional Appropriations

- A situation may arise that requires a fund to spend more than the original appropriations.
 - Example: An unforeseen repair or replacement might be needed
- In this case the “Additional Appropriation” process can be pursued to increase the appropriations.
- It’s important to note that this does not generate any new revenue for the fund. This is the process to spend more of the existing revenues or cash reserves.



Additional Appropriations - Steps

- Generally, an additional appropriation is comprised of the following steps:
 1. Prepare and advertise the Notice of Additional Appropriations in Gateway's Additional Appropriation application.
 2. Prepare the adoption resolution/ordinance.
 3. Hold the public hearing and vote on the additional appropriation.
 4. Complete the additional appropriation petition in Gateway's Additional Appropriation application.
 5. Obtain the Department's order/acknowledgement.



Notice of Additional Appropriations



Notice of Additional Appropriations - Gateway

- Historically, additional appropriations were published in newspapers.
- Changes to Ind. Code § 6-1.1-18-5 went into effect on January 1, 2026, that require the advertising of the notice through Gateway.
- Newspaper publishing is now optional, but the Gateway advertising is always required.



Notice of Additional Appropriations – 14 Days

- Ind. Code § 6-1.1-18-5 states that the notice must be uploaded in Gateway at least fourteen (14) days prior to the public hearing and contain the following:
 1. The amount of the additional appropriation.
 2. The name of the affected fund.
 3. The name and account number of the affected account.
 4. The date, time, and place at which the political subdivision or appropriate fiscal body will hold a public hearing on the proposed additional appropriation.



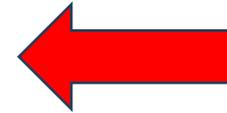
Preparing the Notice

- While there is no prescribed format for the notice, it must comply with statute.
- It is important to note the new requirement to “the name and account number of the affected account”.
- The next slide contains a sample of a Notice of Additional Appropriations that is broken down at this level of detail.



Account Name and Numbers

NOTICE TO TAXPAYERS OF PROPOSED ADDITIONAL APPROPRIATIONS			
<p>Notice is hereby given the taxpayers of Indiana County, Indiana that the proper legal officers of Indiana County Council at the Indiana County Court House, at 6:00 o'clock p.m., on the 14 day of January, 2026, will consider the following additional appropriations in excess of the budget for the current year.</p>			
			<i>Amount to be Considered</i>
COUNTY GENERAL			\$61,860.00
1000.18500.00000.0068	Wages- Repair & Maintenance		\$21,860.00
1000.12200.00000.0005	Sheriff- Wages Other Compensation		\$35,000.00
1000.16300.00000.0161	Courthouse - Wages Part Time Custodian		\$5,000.00
LIT- ECONOMIC DEVELOPMENT			\$9,000.00
1112.30300.00000.0000	4th of July		\$9,000.00
ARP-2021 CLFRF			\$2,400.00
8950.31480.00000.0000	Professional Services- Ritter		\$2,400.00
2026 Community Corrections Grant			\$158,440.00
9117.14806.00000.0000	Wages- Executive Director		\$75,816.00
9117.12700.00000.0000	Wages- Deputy Director		\$56,472.00
9117.11700.00000.0000	Employer Social Security		\$10,120.03
9117.14900.00000.0000	Employer Health Insurance		\$1,215.71
9117.11800.00000.0000	Employer PERF		\$14,816.26
		Total	\$231,700.00
<p>Taxpayers appearing at the meeting shall have a right to be heard. The additional appropriation as finally made will be referred to the Department of Local Government Finance. The DLGF will make a written determination as to the sufficiency of funds to support the appropriations made within fifteen (15) days of receipt of a certified copy of the action time.</p>			
<p>Jane Smith Indiana County Auditor</p>			



- This is a real example of a “Notice to Taxpayers” template used by an Indiana County.
- It contains the information the updated Ind. Code § 6-1.1-18-5 requires.



Account Name and Numbers Example

- The example below has satisfied the first, second, and third requirements of Ind. Code § 6-1.1-18-5 by:
 - Listing the individual additional appropriation requests for a fund.
 - Naming the fund affected by the request.
 - The name and account number of the affected account.

			<i><u>Amount to be Considered</u></i>
COUNTY GENERAL			\$61,860.00
1000.18500.00000.0068	Wages- Repair & Maintenance		\$21,860.00
1000.12200.00000.0005	Sheriff- Wages Other Compensation		\$35,000.00
1000.16300.00000.0161	Courthouse - Wages Part Time Custodiar		\$5,000.00



Account Name and Numbers – Example

- The example below also satisfies the fourth requirement, the detail of the date, time, and place at which the political subdivision or appropriate fiscal body will hold the public hearing.

NOTICE TO TAXPAYERS OF PROPOSED ADDITIONAL APPROPRIATIONS						
Notice is hereby given the taxpayers of Indiana County, Indiana that the proper legal officers of Indiana County Council at the Indiana County Court House, at 6:00 o'clock p.m., on the 14th day of January, 2026 will consider the following additional appropriations in excess of the budget for the current year.						



Binding Reviews

- 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.
- 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).



Binding Reviews - Adoption

- If a unit is undergoing a binding adoption of the additional appropriation:
 - The notice would need to reference the public hearing date, time, and location of the adopting body that is performing the adoption for the binding unit.
 - The adoption resolution/ordinance would list the adopting fiscal body along with their board members.



Sample Notice

NOTICE TO TAXPAYERS OF ADDITIONAL APPROPRIATIONS

Notice is hereby given the taxpayers of **Sample City, Sample** County, Indiana that the proper legal officers will consider the following additional appropriations in excess of the budget for the current year at their regular meeting place at **101 Main Street, Sample City 12345**, at **6:00 o'clock p.m.**, on the **10th** day of **March, 2026**.

FUND INFORMATION			
Fund Name: Sample Fund #1			
Budget Classification	Account Name	Account Number	Additional Amount Requested
Personal Services	Sample Account Name	Sample #	\$1,000
Personal Services	Sample Account Name	Sample #	\$500
Capital Outlays	Sample Account Name	Sample #	\$10,000
Fund Total:			\$11,500

[Repeat for any other funds]

Taxpayers appearing at the meeting shall have a right to be heard on the additional appropriation(s).

Fiscal Officer	Greg Dorman
Date	2/11/2026



Advertising the Additional Appropriations



Advertising the Notice

- It's very important to thoroughly review any Notice of Additional Appropriation being prepared to ensure its accuracy and compliance with statute.
- Once it has been prepared and reviewed, it is ready to be uploaded into a new section of the Additional Appropriation application so that the Department can post it on BudgetNotices.in.gov.
- **Please note that it must be uploaded at least fourteen (14) days prior to the public hearing.**



Advertising the Notice – Login

- Login to [Gateway](#) and select “Additional Appropriations”

The screenshot shows the homepage of the Indiana Gateway for Government Units. The header includes the text "INDIANA Gateway for government units" and a logo of the state of Indiana. Below the header is a navigation menu with links for Home, About, Account Settings, User Guides, and Logout. The main content area features a welcome message and a "Select Application" section. This section contains two tables. The first table, for the Department of Local Government Finance (DLGF), has a row for "New* Additional Appropriations" which is highlighted with a red box. The second table, for the State Board of Accounts (SBOA), has a row for "Annual Financial Report". A red arrow points to the "Details" button for the "New* Additional Appropriations" row.

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
New* Additional Appropriations	Details
Abstract	Details

State Board of Accounts (SBOA)	Deadline
Annual Financial Report	Jan 31 Details



Advertising the Notice – Upload Notice

- Select your unit of government and then click “Upload Notice”.

Upload Notice of Additional Appropriations

This section allows you to upload a Notice of Additional Appropriations advertisement pursuant to Ind. Code § 6-1.1-18-5. Please note that effective January 1, 2026, all additional appropriation notices must be uploaded in this section at least 14 days prior to the public hearing. The Department shall then make the information available to taxpayers on BudgetNotices.in.gov at least 10 days prior to the public hearing. Please review the Department’s Additional Appropriation memo for assistance with the advertising and adoption requirements.



Public Hearing Date	File	Uploaded Date
No Records Found		



Advertising the Notice – Hearing Information

- Select the public hearing date on the notice.
 - It must be at least fourteen (14) days away.
- Click “Choose File” and locate your fully prepared and reviewed Notice to Taxpayers.
- Click “Upload”.

A screenshot of a web application window titled "Upload the Notice of Additional Appropriation". The form contains the following fields and controls:

- Budget Year:** A text input field containing "2026".
- Public Hearing Date:** A date picker input field containing "3/1/2026". A red arrow points to the calendar icon on the right side of the field.
- Upload Notice:** A file upload control with a "Choose Files" button and a text field containing "Addition...026.docx". A red arrow points to the "Choose Files" button.
- Buttons:** At the bottom right, there are two blue buttons: "Upload" and "Close". A red arrow points to the "Upload" button.



Advertising the Notice - Submission

- Once it is present in the table below, the Department will post it on the Budget Notices website within four (4) days.

Upload Notice of Additional Appropriations

This section allows you to upload a Notice of Additional Appropriations advertisement pursuant to Ind. Code § 6-1.1-18-5. Please note that effective January 1, 2026, all additional appropriation notices must be uploaded in this section at least 14 days prior to the public hearing. The Department shall then make the information available to taxpayers on BudgetNotices.in.gov at least 10 days prior to the public hearing. Please review the Department's Additional Appropriation memo for assistance with the advertising and adoption requirements.

[+ Upload Notice](#)

Public Hearing Date	File	Uploaded Date
03/01/2026	Additional Appropriation Notice 012026.docx	02/11/2026

- If a notice is not uploaded at least fourteen (14) days prior to the public hearing, the adopted additional appropriation will not be able to be submitted to the Department. The process would need to be restarted.



Additional Appropriations – Public Notices

- Advertised notices will be available on your unit’s page at BudgetNotices.in.gov.
- To view this notice, navigate to the site, select the applicable county and click “Search”.

A screenshot of the website budgetnotices.in.gov. The browser address bar shows the URL. The page header includes the text "INDIANA Gateway Budget Notices for Local Government". Below the header is a navigation menu with links: "Search by Address", "Unit Look-Up", "Budget Corrections", "Fiscal Schools", "About", and "What are Alerts?". The main content area is titled "Search by County" and contains the instruction "View proposed budget and property tax levy notices and public hearing information for all units in my county." At the bottom of this section, there is a search form with a dropdown menu showing "Adams" and a "Search" button. A red box highlights the search form, and a red arrow points to the "Search" button.



Additional Appropriations – Unit Look-up

- Select your unit of government.

Unit Look-up

Budget Year: 2026

County:

Taxing District:

Unit Type:

[Find My Taxing District!](#)

Taxpayers are advised to check back within 7 days of the public hearing to see if the unit of government has made any revisions to the initial advertisement.

Taxing Unit	2025 Certified Levy	2026 Proposed Budget	2026 Proposed Levy	Public Hearing	Adoption Meeting	Budget Notice
0000 - Adams County	\$12,830,660	\$37,754,489	\$22,436,619	9/9/2025	10/14/2025	8/26/2025
0001 - Blue Creek Township	\$32,599	\$67,245	\$35,109	9/17/2025	9/29/2025	9/2/2025
0001 - Berne Public Library	\$385,692	\$746,700	\$401,220	9/16/2025	10/21/2025	8/19/2025
0002 - French Townshin	\$35.774	\$53.250	\$38.176	8/25/2025	9/11/2025	8/15/2025





Additional Appropriations Notices Display

- The **Additional Appropriation Notices** section will display all uploaded notices.

ADAMS COUNTY, Adams County

Unit Code: 0000 - Unit Type: 1 - County

- Public Hearing Date: 09-09-2025 8:30 AM
- Adoption Meeting Date: 10-14-2025 8:30 AM

[VIEW BUDGET NOTICE](#)

Previous Notices

Submitted Notices	Submitted Date	Status
Notice #1	8/26/2025 3:42:21 PM	PUBLISHED

Additional Gateway Reports Submitted by this Unit

Plan ID	Year	File Name	Description	Type of Plan	Date Submitted	Submitter	Download
No records to display.							

Additional Appropriations Notices

Public Hearing Date	File	Uploaded Date
02/03/2026	Additional Appropriation Notice 012026.docx	01/20/2026



Additional Appropriations – Other Postings

- Units of government are also encouraged to post the notice on their own website or social media page, if applicable.
- Once the Notice of Additional Appropriations has been successfully advertised, its time to prepare for the public hearing and adoption.



Additional Appropriation Adoption



Additional Appropriation Adoption Steps

- After the Notice is properly advertised in Gateway, the next steps in this process would be to:
 - Prepare the adoption resolution/ordinance.
 - Hold the public hearing.
 - Adopt the resolution/ordinance.



Preparing the Resolution/Ordinance

- There is not a prescribed format for the adoption resolution/ordinance.
- Remember the new advertising requirement that requires the breakdown of “the name and account number of the affected account”.
- The next slide contains a sample of an Additional Appropriation Adoption Resolution/Ordinance.



Sample Adoption (Part 1)

ADDITIONAL APPROPRIATION ORDINANCE/RESOLUTION

WHEREAS the proper officers of the **Sample City** of **Sample** County, Indiana have determined that it is now necessary to appropriate more money for calendar year **2026** than the amount that was fixed by the **Sample City Council** and finally determined in the annual budget under Indiana Code 6-1.1; and

WHEREAS notice was duly given to the public in accordance with IC 6-1.1-18-5(a) and IC 5-3-1-2(b) for a public hearing on a proposed additional appropriation and a public hearing was held on **March 10, 2026**, by the **Sample City Council** regarding the same:

THEREFORE, BE IT ORDAINED (RESOLVED) by the **Sample City Council** of **Sample City** of **Sample** County, Indiana that a need now exists for an additional appropriation out of the following fund or funds named, and for the purposes specified, subject to laws governing the same:

FUND INFORMATION				
Fund Name: Sample Fund #1				
Budget Classification	Account Name	Account Number	Additional Amount Requested	Additional Amount Adopted
Personal Services	Sample Account Name	Sample #	\$1,000	\$1,000
Personal Services	Sample Account Name	Sample #	\$500	\$400
Capital Outlays	Sample Account Name	Sample #	\$10,000	\$10,000
Fund Total:			\$11,500	\$11,400

[Repeat for any other funds]



Sample Adoption (Part 2)

Duly adopted by the following vote of the members of said **Sample City Council** this **10th** day of **March, 2026**.

ADOPTION INFORMATION			
Official Vote		Name	Signature
<u>Aye</u>	<u>Nay</u>		
<input type="checkbox"/>	<input type="checkbox"/>	Mike McKenna	
<input type="checkbox"/>	<input type="checkbox"/>	Hubert Bilbrey	
<input type="checkbox"/>	<input type="checkbox"/>	Sandra Burke	
<input type="checkbox"/>	<input type="checkbox"/>	Lupe Robles	
<input type="checkbox"/>	<input type="checkbox"/>	Monty Smith	
<input type="checkbox"/>	<input type="checkbox"/>	Polly Knotts	
<input type="checkbox"/>	<input type="checkbox"/>	Phyllis Bridges	
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		

Attestation by Secretary of Governing Body	
Date	



Additional Appropriation – Public Hearing

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



Additional Appropriation – Public Hearing

- If the unit’s fiscal body postpones action on the request, the additional appropriation does not have to be re-advertised provided the postponement of the request is stated publicly and included in the minutes of the correctly advertised meeting, and all requirements of the Open Door Law (Ind. Code § 5-14-1.5) are satisfied.



Additional Appropriation – Adoption

- Be certain that if the additional appropriation is subject to a binding review, that it is adopted by the appropriate fiscal body as advertised. Below are common examples of units subject to binding review:
 - Special districts such as airports, solid waste, fire districts, and many others.
 - Conservancies or schools with a board comprised of a majority of appointed members.
 - Libraries exceeding the maximum non-binding review budget.



Additional Appropriation – Adoption

- The adoption is often held on the same day of the public hearing but cannot occur prior to it.
- Ensure each member signs and clearly indicates their vote accurately.
- A majority of the board/council would need to vote in favor of the additional appropriation for it to be passed and allow you to submit the request to the Department through Gateway.



Submission to the Department



Submitting an Additional Appropriation

- After an additional appropriation has been successfully advertised on BudgetNotices.in.gov by uploading the notice through Gateway and the additional appropriation is adopted, there are fifteen (15) days to submit the additional appropriation to the Department through Gateway.
- Please note that the final day for submissions is December 31. After this date, the application will not accept any new submissions.



Prerequisites to Submitting a Request

- The Department is unable to accept an additional appropriation request if the following reports for two (2) years prior have not been filed with the State Board of Accounts.
 - Annual Financial Report
 - 100R – Employee Compensation Report
 - Anti-Nepotism Policy (if applicable)
 - Contracting Policy (if applicable)
- Additionally, the “Fire/EMS Attestation” in the Local Government Contracts section of the File Transmission application in Gateway must have been submitted in either the prior year or this year.



Submitting an Additional Appropriation 2

- In the Additional Appropriation application in Gateway, click “Create New Additional Appropriation Petition” to begin.

Upload Notice of Additional Appropriations

This section allows you to upload a Notice of Additional Appropriations advertisement pursuant to Ind. Code § 6-1.1-18-5. Please note that effective January 1, 2026, all additional appropriation notices must be uploaded in this section at least 14 days prior to the public hearing. The Department shall then make the information available to taxpayers on BudgetNotices.in.gov at least 10 days prior to the public hearing. Please review the Department’s Additional Appropriation memo for assistance with the advertising and adoption requirements.

[+ Upload Notice](#)

Public Hearing Date	File	Uploaded Date
03/01/2026	Additional Appropriation Notice 2026.docx	02/06/2026

[Create new Additional Appropriations Petition](#)

ID	Year	Public Hearing Date	Resolution Date	Advertising Date	Email Recipient	Submitted By	Submission Date	Fund Preview	Request Amount Preview	Number of Funds	Petition Status	View/Edit Petition	DLGF Reviewed Order
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No Records Found

Records of Additional Appropriation Petitions will show here once added.



Advertising and Adoption Information

- The newspaper section has been replaced with a drop-down menu of the previously uploaded notices. Select the applicable one.
- The public hearing date is prepopulated based of the selected notice.
- Enter the date the resolution was adopted.

[Publication Information](#)

Select Budget Notice

[Meeting Information](#)

Public Hearing Date

Resolution Date*

[Additional Appropriation Order Recipient](#)

Email:



Advertising and Adoption Information - Libraries

- Libraries will also need to indicate if their additional appropriation was subject to a binding adoption.
- If yes, they need to provide the name of the adopting body that conducted the public hearing and adopted the resolution/ordinance.

Publication Information

Subjected to a Binding Adoption* Yes

Name of Adopting/Fiscal Body*





Selecting Funds

- Select fund(s) an additional appropriation was adopted for.
- New funds can be added if needed.

Select Unit > Manage Petitions > Select Funds

Fund Cd	Fund Description	Select Fund(s):
0061	RAINY DAY	<input type="checkbox"/>
0101	GENERAL	<input checked="" type="checkbox"/>
0180	DEBT SERVICE	<input type="checkbox"/>
0256	PUBLIC SAFETY LOCAL INCOME TAX	<input type="checkbox"/>
0706	LOCAL ROAD & STREET	<input checked="" type="checkbox"/>
0708	MOTOR VEHICLE HIGHWAY	<input checked="" type="checkbox"/>
1108	MUNICIPAL FIRE	<input type="checkbox"/>
1135	POLICE	<input checked="" type="checkbox"/>

1 2 3

Add a Fund

Add a New Home Ruled Fund

Fund Cd	Fund Description	Select Fund(s):
No Records Selected		

Save and Continue



Submitting an Additional Appropriation – Home Rule

- Some funds may be certified/reviewed by the Department such as funds with property tax levies and select others.
 - These require the unit to show the fundability using the provided spreadsheet.
- Other funds would be “Home Rule” and do not require Department approval but are considered “reporting only” and still need to be submitted to the Department through this process.



Department Reviewed Funds

- Select an added Department certified fund from the drop-down menu.
- Provide the requested amounts and click “Save Amounts”.
- Repeat for any other funds that appear.

Select Unit > Manage Petitions > Select Funds > Manage Reviewed Funds

Edit Funds

Select Fund

0101 - GENERAL

C. Appropriation Amount Requested	102,000
D. Amount By Reduction (Enter as a positive number)	0
6. January 1 Cash Balance (Includes investments)	1,234,842
11. Encumbered Appropriations Carried Forward from Previous Year	0
12. Temporary Loans Outstanding as of January 1	0
16. Permanent Transfers Out	0

Save Amounts

A. DLGF Fund Number	0101	
B. Fund Name	GENERAL	<input type="checkbox"/> LOCAL



Submitting an Additional Appropriation

- This form will calculate the “Surplus” funds available for each fund.
- If the additional appropriation doesn’t exceed the surplus, then it is funded.
- The Circuit Breaker estimates will be updated in April with the actual amounts.
- If needed, revenues can be edited by clicking “Save & Update Revenues”.

A. DLGF Fund Number	0101	0706	0708
B. Fund Name	GENERAL	<input type="checkbox"/> LOCAL ROAD & STREET	MOTOR VEHICLE HIGHWAY
C. Appropriation Amount Requested	\$102,000	\$50,000	\$252,600
D. Amount by Reduction	\$0	\$0	\$0
E. Net Amount of Increase	\$102,000	\$50,000	\$252,600
1. Property Tax Levy	\$382,064	\$0	\$502,620
2. Levy Excess	\$0	\$0	\$0
3. PRTC from Local Income Tax(LIT)	\$0	\$0	\$0
4. LIT Levy Freeze Amount *See Note Below	\$0	\$0	\$0
5. Misc. Revenue	\$3,734,400	\$83,250	\$579,360
6. January 1 Cash Balance	\$1,234,842	\$425,971	\$96,742
7. Subtotal of Funds	\$5,331,306	\$509,221	\$1,178,622
8. Less Circuit Breaker	\$112,000	\$0	\$56,150
9. Total Funds	\$5,219,306	\$509,221	\$1,122,472
10. DLGF Approved Budget	\$6,037,950	\$100,000	\$553,500
11. Encumbered Appropriations Carried Forward From Previous Year	\$0	\$0	\$0
12. Temporary Loans Outstanding as of January 1	\$0	\$0	\$0
13. Beginning Obligations	\$6,037,950	\$100,000	\$553,500
14. Surplus Funds	\$-818,644	\$409,221	\$568,972
15. Previous additional appropriations approved since January 1, less any reductions in appropriations	\$0	\$0	\$0
16. Permanent Transfers Out	\$0	\$0	\$0
17. Surplus Funds Remaining (Available to fund increase on Row E)	\$-818,644	\$409,221	\$568,972
18. Funded or Unfunded	NOT FUNDED	FUNDED	FUNDED

Save & Update Revenues

Save & Continue



Updating Revenues

- On the Revenue page you may update the revenue amounts or add new revenues.

[Select Unit](#) > [Select Funds](#) > [Manage Reviewed Funds](#) > [Update Revenues](#)

ESTIMATE OF THE MISCELLANEOUS REVENUES FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES FOR USE PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2026

Select Fund:

0706 - LOCAL ROAD & STREET

Revenue Estimates	Revenue Estimates Jan 1 To Dec 31, 2026	
R113 - Local Road and Street Distribution	\$82,750	Edit
R406 - Street Maintenance and Other Transportation Fees	\$500	Edit
Total	\$83,250	

[Click to Add a New Revenue](#)

[Click to View Available Revenue Codes in Excel](#)

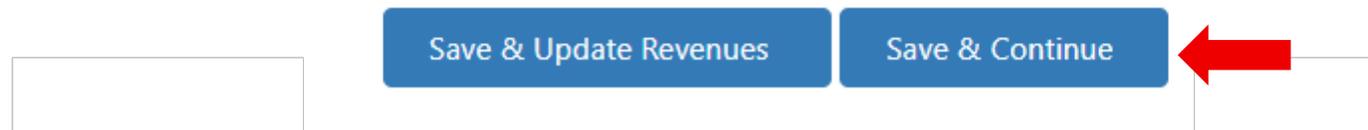
 [Save and Return](#)



Submitting an Additional Appropriation

- If you update any revenues, you will be taken to the previous page where you can view the updated fundability.

17. Surplus Funds Remaining (Available to fund increase on Row E)	\$100,000	\$409,221	\$568,972
18. Funded or Unfunded	PARTIAL FUNDING:\$100,000	FUNDED	FUNDED





Submitting an Additional Appropriation

- Additional Appropriations for non-reviewed funds do not need any financial data as they are not reviewed.
- Enter the amount of any addition or reduction in appropriations.

Select Unit > Manage Petitions > Select Funds > Manage Non-Reviewed Funds

DLGF Fund Number	Fund Name	Appropriation Requested	Appropriation Reduction	Edit
1135	POLICE	\$10,000	\$0	Edit ←
9510	Drug Free Communities-KCODE	<input type="text" value="2,500"/>	<input type="text" value="0"/>	Update Cancel

Save and Continue



Submitting an Additional Appropriation

- The final page begins with a summary of the funds and their amounts.
- Be certain to carefully review this for accuracy before submitting.

[Select Unit](#) > [Manage Petitions](#) > [Select Funds](#) > [Manage Reviewed Funds](#) > [Summary and Submission](#)

Petition/Order: 1299610

Fund	Amount Requested	Reduction Amount	Surplus Funds Remaining	Funded Amount
0101 - GENERAL	\$102,000	\$0	\$100,000	\$100,000
0706 - LOCAL ROAD & STREET	\$50,000	\$0	\$409,221	\$50,000
0708 - MOTOR VEHICLE HIGHWAY	\$252,600	\$0	\$568,972	\$252,600
1135 - POLICE	\$10,000	\$0	NA	Not Reviewed
9510 - Drug Free Communities-KCODE	\$2,500	\$0	NA	Not Reviewed



Submitting an Additional Appropriation

- Libraries are required to upload a copy of the resolution/ordinance that approves the additional appropriation so that the Department can confirm that the correct adopting body performed the adoption.

[Submit Signed Resolution \(Libraries Only\)](#)

Select File to Upload:

Choose File No file chosen

*Please choose a file less than 50MB and with a filename under 50 characters.

Upload File

ID	Publication File Name	File Upload Date	Action	Download
No records to display.				



Submitting an Additional Appropriation

- The bottom of the page will let you know if the Department's order will be immediately available or available within fifteen (15) days. If a manual review is conducted, you will be emailed when its reviewed.
- The submit panel is available to those with Budget submission rights in Gateway.

By submitting this form, I do hereby certify that the information entered is true and correct.

Once submitted, the DLGF's order will be immediately available on the Manage Petitions page.



Once submitted, the DLGF will review your request within 15 days and an email will be sent once the review is complete

Form Signature

NAME	<input type="text" value="Greg Dorman"/>	*
TITLE	<input type="text" value="Clerk-Treasurer"/>	*
SIGNATURE/PIN	<input type="text" value="****"/>	
DATE	<input type="text" value="02/12/2026"/>	*

 [Sign and Submit](#)



Submitting an Additional Appropriation 8

- The “Report” link to the Department’s order will be available on the main page once the review is complete.
- It is very important to review the document for accuracy.

Upload Notice of Additional Appropriations

This section allows you to upload a Notice of Additional Appropriations advertisement pursuant to Ind. Code § 6-1.1-18-5. Please note that effective January 1, 2026, all additional appropriation notices must be uploaded in this section at least 14 days prior to the public hearing. The Department shall then make the information available to taxpayers on BudgetNotices.in.gov at least 10 days prior to the public hearing. Please review the Department’s Additional Appropriation memo for assistance with the advertising and adoption requirements.

[+ Upload Notice](#)

Public Hearing Date	File	Uploaded Date
02/04/2026	-Additional-Appropriation.docx <input type="text"/>	01/21/2026

[Create new Additional Appropriations Petition](#)

ID	Year	Public Hearing Date	Resolution Date	Advertising Date	Email Recipient	Submitted By	Submission Date	Fund Preview	Request Amount Preview	Number of Funds	Petition Status	View/Edit Petition	DLGF Reviewed Order	Unlock	Delete Petition
1299610	2026	02/04/2026	02/04/2026		rburke@dlgf.in.gov	Greg Dorman	2/12/2026 8:29:55 AM	0101	102000	0	Approved	Select	Report	Unlock	



Submitting an Additional Appropriation

- If a mistake was found, the request can be unlocked and corrected.
- The new order would display as being “amended” on the report.

Upload Notice of Additional Appropriations

This section allows you to upload a Notice of Additional Appropriations advertisement pursuant to Ind. Code § 6-1.1-18-5. Please note that effective January 1, 2026, all additional appropriation notices must be uploaded in this section at least 14 days prior to the public hearing. The Department shall then make the information available to taxpayers on BudgetNotices.in.gov at least 10 days prior to the public hearing. Please review the Department’s Additional Appropriation memo for assistance with the advertising and adoption requirements.

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Reviewing the Order



Reviewing the Order

- Be sure to verify the following for each Department reviewed fund:
 - Funds listed
 - Amounts
 - Dates
- Funds not subject to Department review will appear on a later page.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
Room N-1058, IGCN - 100 North Senate
Indianapolis, Indiana 46204

Order 1269258

In the matter of Additional Appropriations for HAMILTON COUNTY taxing unit County of Hamilton as adopted on December 3, 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 December 4, 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	\$30,000	\$30,000	\$0

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

Having examined the Certified Copy as submitted by the above named taxing unit, the determinations as set forth are now adopted this December 4, 2025.


Jason Cockerill, Commissioner



Reviewing the Order

- The certified copy summarizes the fundability calculation for the funds reviewed by the Department.

Certified Copy of Additional Appropriation

UNIT NAME: HAMILTON COUNTY Unit Number: 0000 Page 1 of 1
 COUNTY NAME: Hamilton County Number: 29
 Date of Publication Newspaper Name: Reporter
 11/17/2025
 Date of Publication Newspaper Name: Times
 11/19/2025
 Date of Publication Hearing
 12/03/2025
 Date Resolution Passed
 12/03/2025

A. DLGF Fund Number	0101
B. Fund Name	GENERAL
C. Appropriation Amount Requested	\$30,000
D. Amount by Reduction (C minus D)	\$0
E. Net Amount of Increase	\$30,000
1. Property Tax Levy	\$43,844,160
2. Levy Excess	\$0
3. PTRC from Local Income Tax (LIT)	\$0
4. LIT Levy Freeze Amount	\$0
5. Misc. Revenue	\$106,090,571
6. January 1 Cash Balance (Including Investments)	\$84,203,376
7. Subtotal of Funds (Add 1 thru 6)	\$234,138,107
8. Less Circuit Breaker	\$3,518,151
9. Total Funds (7 minus 8)	\$230,619,956
10. DLGF Approved Budget	\$152,859,947
11. Encumbered Appropriations Carried Forward from Previous Year	\$2,139,674
12. Temporary Loans Outstanding as of January 1	\$0
13. Beginning Obligations (Add 10 thru 12)	\$154,999,621
14. Surplus Funds (9 minus 13)	\$75,620,335
15. Previous additional appropriations since January 1, less reductions in appropriations	\$23,974,452
16. Permanent Transfers Out	\$0
17. Surplus Funds Remaining (14 minus 15 minus 16) (Available to fund increase on Row E)	\$51,645,883
18. Funded or Unfunded	FUNDED



Reviewing the Order

- A detailed breakdown of the revenues used are provided for each Department reviewed fund.

STATE OF INDIANA
 DEPARTMENT OF LOCAL GOVERNMENT FINANCE
 Room N-1058, IGCN - 100 North Senate
 Indianapolis, Indiana 46204
 Order 1269258

FUND: 0101 - GENERAL

Revenue Code	Revenue Name	Revenue Estimates Jan 1 to Dec 31 2025
R106	Food and Beverage Tax	10,321,479
R109	ABC Excise Tax Distribution	7,000
R110	Casino/Riverboat Distribution	124,191
R112	Financial Institution Tax Distribution	21,556
R114	Vehicle/Aircraft Excise Tax Distribution	2,321,303
R135	Commercial Vehicle Excise Tax Distribution (CVET)	66,693
R138	Local Income Tax (LIT) Certified Shares	73,103,049
R203	Planning, Zoning, and Building Permits and Fees	40,000
R401	County Auditor Services	1,300
R402	County Recorder Services	650,000
R403	County Sheriff Services	1,000,000
R404	County Treasurer Services	35,000
R406	Street Maintenance and Other Transportation Fees	1,250,000
R413	Rental of Property	175,000
R414	Federal, State, and Local Reimbursement for Services	800,000
R423	Other Charges for Services, Sales, and Fees	34,000
R424	County Surveyor Services	30,000
R502	Court Costs and Fees	550,000
R505	Other Court and Clerk Receipts	510,000
R902	Earnings on Investments and Deposits	14,400,000
R910	Transfers In - Transferred from Another Fund	600,000
R913	Other Receipts	50,000
TOTAL		106,090,571



Reviewing the Order

- If applicable, there will be a page confirming the appropriation changes for non-reviewed funds.
- Review these for accuracy as well.

STATE OF INDIANA
 DEPARTMENT OF LOCAL GOVERNMENT FINANCE
 Room N-1058, IGCN - 100 North Senate
 Indianapolis, Indiana 46204
 Order 1269258

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
9501	GUARDIAN AD LITEM FUND	15,000	0
9512	4925 FSSA Vocational Rehab Services	65,957	0
9518	8200 - Federal Grant Fund	1,251,201	4,684
9534	9000 State & Local Grant	91,840	0
9537	1203 Tax Sale	3,000	0
9541	4824 GO Bonds, Series 2025A	11,936,439	0
9543	Non Reverting Communications Fund	0	1,317,536
9544	4818 GO Bond Series 2022 B	333,980	0
9545	4598 Ad Valorem Property Tax Lease Rental Bond	1,392,500	0



Miscellaneous Information



Miscellaneous Information – Appropriation Transfers

- The proper fiscal body of a political subdivision may transfer appropriations from one major budget classification to another within the same fund and department or office if:
 - They determine that the transfer is necessary;
 - The transfer does not require the expenditure of more money than the total amount set out in the budget for that fund as finally determined under Ind. Code § 6-1.1; and
 - The transfer is made at a regular public meeting and by proper ordinance or resolution.



Miscellaneous Information – Appropriation Transfers

- A transfer may be made under Ind. Code § 6-1.1-18-6 without notice and without the approval of the Department. For those units that are not departmentalized, it is not necessary to file documentation with the Department on transfers from one major budget classification to another.



Miscellaneous Information – Appropriation Transfers

- Ind. Code § 6-1.1-18-6 does not apply to units with departmentalized budgets seeking to transfer appropriations from one department to another. Those units should follow the additional appropriation procedures and appropriation reduction procedures for such transfers.



Miscellaneous Information – Grant Proceeds

- Grant monies must be expended in accordance with the grant and may require the unit to submit an additional appropriation request.
- If grant monies are receipted into a previously established fund requiring appropriation approval by the Department, the unit must follow the additional appropriation procedures for that fund as outlined herein.
- If the grant monies are provided by the state or federal government as a reimbursement of an expense made by the unit and receipt/disbursement activity for the grant is reflected in a separate fund, the political subdivision may appropriate the monies without using the additional appropriation procedures or report to the Department in order to make expenditures (Ind. Code § 6-1.1-18-7.5).



Miscellaneous Information – Debt Proceeds

- Bond and loan monies must be expended in accordance with the bond budget and purpose but may require the unit to submit an additional appropriation request. If the proceeds from a loan or bond are receipted into a previously established fund requiring appropriation approval by the Department, the unit must follow the additional appropriation procedures for that fund as outlined herein.



Miscellaneous Information – Debt Proceeds

- For the purposes of additional appropriation requests, loan and bond proceeds would be considered reporting only funds and will be acknowledged but not approved by the Department.
- In compliance with Ind. Code § 5-1-18-7 and Ind. Code § 5-1-18-8, the Department may not certify an appropriation or property tax levy associated with a debt (including a lease) if a debt issuance report has not been submitted to the Department via the Debt Management application in Gateway.



Resources Available



Resources Available

- The Department is currently working on finalizing the following:
 - An updated Additional Appropriations user guide that details the advertising process and other changes to the application.
 - A memo that guides local officials through the additional appropriation process and details less common scenarios such as binding reviews and transferring appropriations within funds.
 - An updated templates for the Notice of Additional Appropriation that details new requirements and re-releasing the adoption template.



Resources Available – User Guides

- User Guides are available by clicking “Help” once in Gateway.

A screenshot of the Gateway for government units interface. The header features the text "Gateway INDIANA for government units" with a map of Indiana icon. Below the header is a navigation bar with links: "DLGF - Additional Appropriations", "Home", "Admin Home", "Account Settings", "Help" (highlighted with a red box), and "Logout". The main content area shows a breadcrumb trail "Select Unit > Manage Petitions", the selected unit "Selected Year 2025 Select Unit: HAMILTON COUNTY, Hamilton Co. - 0000", and the title "Upload Notice of Additional Appropriations". A paragraph of text explains the purpose of the section and provides instructions. At the bottom, there is a blue button labeled "+ Upload Notice".

DLGF - Additional Appropriations Home Admin Home Account Settings **Help** Logout

Select Unit > Manage Petitions

Selected Year 2025 Select Unit: HAMILTON COUNTY, Hamilton Co. - 0000

Upload Notice of Additional Appropriations

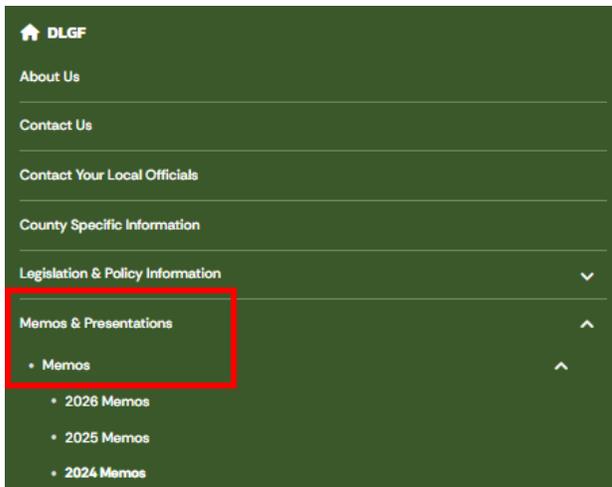
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[+ Upload Notice](#)



Resources Available - Memos

- The Department is working on releasing an updated memo outlining the additional appropriation process along with a template for the Notice of Additional Appropriation and a template for the adoption resolution/ordinance.



- [Additional Appropriation Submission, Department Review Procedures, and Other Related Topics \[Budget\]](#)
- [Ordinance Template](#)



Resources Available - Support

- If you are having technical issues with the application, please reach out to our support team at Support@DLGF.in.gov.



Resources Available

- If you are having questions about the additional appropriation process, please reach out to your Budget Field Representative.
- On the Department’s “Contact Us” page, there is a [Budget Field Rep Assignments Map](#).

Budget Field Representative County Assignments

Budget Field Reps

-  Anna Culy
317-864-6950
ACuly@dlgf.in.gov
-  Cathy Stockhoff
317-727-9622
CStockhoff@dlgf.in.gov
-  Judy Robertson
317-650-2508
JRobertson@dlgf.in.gov
-  Miranda Bucy
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-  Robert Norris
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