
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Frequently Asked Questions

Additional Appropriations Application Webinar February 19, 2026

1. Please provide where on Gateway I find the application to complete to upload.

The application for the advertisement upload is housed within the Additional Appropriation Application on Gateway. Please refer to the screen shots in the presentation to help guide you to where that area appears. Please reach out to your Budget Field Representative with questions.

2. Is Gateway's publication portal up and running?

Yes. The ability to publish additional appropriations online has been available since December 31, 2025. It was launched on that date to ensure it was available on January 1, 2026, as statute outlined. A memo was released on December 11, 2025, alerting all units of the pending launch and upcoming changes.

3. I am the team leader for a unit in our office who enters critical data. Our official would like me to be the submitter for this unit; can he assign me the rights to submit for this unit?

The elected official, hired, or appointed fiscal officer, depending on the unit, is the holder of the submitter rights. With the exception of schools, budget submission rights cannot be transferred.

4. My DLGF permission is editor, and I would like to be submitter, can the department head make me the submitter?

It is the responsibility of the official or head of the unit to submit reports to the Department of Local Government Finance.

5. How do I remove a duplicate uploaded document? If I cannot, who do I contact at DLGF?

If a document is uploaded in error, please contact Support@DLGF.in.gov with the request and clearly indicate which upload should be deleted.

6. If I need additional help who can I contact?

Please reach out to your Budget Field Representative if you need assistance.

7. Is there a form on Gateway for the application or do I create my own form?

There is no prescribed form for the Notice of Appropriation, but templates will be shared that will show options a political subdivision can consider. Remember to consult with local legal counsel to ensure the appropriateness of the notice.

8. Could you please consider creating a template like the Form 3 to make the advertising notice easier and more consistent?

The Department is in the process of creating templates that will include a template and/or option a political subdivision can use for advertising purposes. Remember, please review with local legal counsel to ensure accuracy for your unit.

9. Are the 14 days for advertising business days or calendar days?

For purposes of the additional appropriation process, days referenced are calendar days.

10. Why can't you set up the Gateway system to allow filing prior to the 14 days to make sure the notice is submitted at least 14 days prior to the public hearing?

The Gateway is set up to allow a Notice of Appropriation before the 14 days.

11. Do salary ordinance amendments need to be advertised in Gateway?

Please contact the Indiana State Board of Accounts regarding salary ordinances.

12. We posted a notice on February 13 for a meeting on March 2. We have the account name but not the account number. The notices are posted. Does DLGF review these prior to posting to budget notices? Do we have to restart the whole process, since we didn't have these specific instructions. We submitted as we have in the past to the paper.

If the notice was published in the newspaper instead of being uploaded via Gateway, the process would need to be restarted. If the correct information as laid out in Ind. Code § 6-1.1-18-5 is not included, it is possible the process will need to be restarted but please confer with local legal counsel to confirm.

13. What are the penalties for not adhering to the requirements for additional appropriations?

If the advertising processes set forth in Ind. Code § 6-1.1-18-5 are not followed, the additional appropriation(s) in question will not be able to be filed with the Department.

14. Do we need to go back to the council and amend the additional appropriation resolution, if the Department only partially funds the request?

While it is always best to develop internal policies for situations like this and to check with your legal counsel, it could be a good idea to alert the fiscal body and department requesting the additional appropriation if it is only partially funded.

15. Every year we appropriate our TIF Fund at the beginning of the new year. The advertisement for the public hearing and appropriations is done in December, and the public hearing is at the first meeting in early January. Do we advertise on Gateway through the application in December for public hearing in the next year?

The advertising for an additional appropriation through Gateway follows the same processes as what was done in the newspaper after January 1, 2026. If a political subdivision needs to advertise additional appropriations in December for an ensuing year additional appropriation, it can be done via the online advertising on Gateway. **Please note, it is possible that the application may still display the previous year, but that does not affect advertisement.**

16. For items in your capital improvement plan - How do you appropriate cash reserves in township general funds to 2026 township general funds to use for capital improvement plan items that fall in township category?

If capital projects were listed on a capital improvement plan and the township plans on purchasing the capital purchase, the additional appropriation process would be what is used for the township fund.

17. Is the 15 day thing new?

No. The 15 day determination from the Department has been a requirement for several years. Please keep in mind that certain follow-up questions may require this timeline to be extended. Furthermore, the 15 day period begins once the additional appropriation is submitted, not when it was adopted by the political subdivision.

The requirement to submit additional appropriations within 15 days of adoption is newer but has also been present for a couple of years.

18. Is this the same process for a new Bond?

For new bond proceeds, yes. The additional appropriation process will need to be followed. Please reach out to your Budget Field Representative with questions.

19. Do we use the DLGF account number or SBOA account number?

The Department does not have account number details in the additional appropriation application as the Department reviews additional appropriations at the fund level. If a unit were to advertise

using the SBOA fund and account number, that will not hinder the ability to use the Department fund number for the actual petition.

20. Is uploading the resolution/ordinance new?

For libraries, the requirement to upload a resolution/ordinance has been in place for many years. Other units of government are not required to do so in the same way.

21. What if you receive revenue, example: a donation for \$5,000 and you want to spend in the current budget year. Is an additional appropriation still necessary to increase the expense line?

If this donation is being receipted into a Department reviewed fund and the intent is to spend it in the current year, the additional appropriation process will need to be followed if the proposed expense is to be spent out of an account (line-item) that did not have appropriations to cover such an expense. If the donation amount is being receipted into a "home ruled" fund, the additional appropriation process may need to be followed, though we advise reaching out to SBOA to ensure the best practices on donated monies.

22. Will we be able to get copies of the slides and possibly a recording of this webinar?

Yes, individuals that pre-registered will get an email later this week or you can find the information at <https://www.in.gov/dlgf/continuing-education/webinars/>