

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: School Corporation Officials
FROM: Jamie Bolser, Budget Division Director
SUBJECT: School Budget Information for Review Purposes (2024 Pay 2025)
DATE: June 20, 2024

The list of materials below represents the common documents that the Department of Local Government Finance (“Department”) will need to certify your 2024 pay 2025 Budget.

The Department requests that each school complete and submit this form and all other applicable budget documents and pertinent budget information as soon as they are available, or within five business days following your budget adoption meeting. This information must be submitted to the Department via upload into the Gateway Budget Application using the “Submit Signed Form 4 and Other Documents.”

Capital Projects Plans and Bus Replacement Plans must be uploaded to Gateway File Transmission.

Please note that not all steps below will apply to all school corporations.

If you have any questions about the steps below, contact your [Budget Field Representative](#).

School Name:	_____	County:	_____
Contact Person:	_____	Title:	_____
Telephone:	_____	Fax:	_____
Mailing Address:	_____	Email Address:	_____
Alternate Contact:	_____		
(if applicable)	_____		

I. **Operations Levy Appeal** related to increased transportation costs and/or a bus replacement plan as described in Ind. Code § 20-46-8-3 must be submitted to your Budget Field Representative. The last date to file is October 21, 2024.

II. **Gateway Budget Forms – Must be submitted via Gateway:**

- Prescribed Budget Forms 1, 2, and 4B for each fund.
- Form 3 and Form 4 containing all funds for the School Corporation.
- Current Year Financial Worksheet.
 - Include a copy of any appropriation reduction resolution(s), if applicable.
 - Include a copy of any additional appropriations approved by the Department.
- Debt Service Worksheet(s).
- 1782 Recipients: Registration of 1782 Notice email recipients.

III. **Reports that must be uploaded in the Gateway Budget Application:**

Note: The Department has already collected the Form 9's for July to December 2023.

- DOE Form 9 for January 1 to June 30, 2024
 - Summary of Receipts and Expenditures
 - Summary of Investments
 - Summary of Obligations
 - Descriptive Listing by Fund and Account
- Final amortization and/or lease rental schedules for any debt issued this year, including refunding, refinancing, or restructured debt/
Note: Schedules internally generated in Excel or Word documents are not acceptable.
- NEW DEBT: The Department will need a copy of the final amortization schedule to compare it to the amortization schedule entered into Debt Management. CSV files used to populate Debt Management will not be accepted.
Note: Uploading these documents into Gateway Debt Management is preferred.
- Schedule of Debt trustee fees, unless fees are included in lease rental payment.
- Lease rental affidavits from the holding corporation stating there are not sufficient funds to retire the debt\
Note: This affidavit is necessary for all debts except new debt.
- Tax anticipation warrant (actual cost) for the last half of the current year.
- Resolution(s) for tax anticipation warrants estimated interest for the ensuing year.
- Resolution adopting the Capital Projects Plan (upload plan to Gateway File Transmission).
- Resolution adopting the Bus Replacement Plan (upload plan to Gateway File Transmission).
- Resolution(s) covering transfers for July 1 through December 31, 2024.
- School Board resolution requesting target tax rate or target levy for each fund (if applicable).
- Property Tax Waivers: Completed workbook detailing transfers needed and line 7 calculations.

- Any other information the Department needs to prepare the preliminary budget (i.e. petition for an adjustment to the Bus Replacement levy, documentation for successful referendums, etc.).

IV. Referendum Information

- Was a new Referendum Fund approved via the May ballot?
_____ YES _____ NO
 - Operation Referendum
 - Debt Referendum
- Is a new Referendum Fund proposed via the November ballot?
_____ YES _____ NO
 - Operation Referendum
 - Debt Referendum

Additional Resources:

[Budget Calendar \(in.gov\)](#)