



# Department of Local Government Finance

## DLGF Overview

Daniel Shackle, Commissioner

Scott Maitland, Deputy Commissioner/Chief of Staff

January 2024



# Agenda

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- About the DLGF
  - Mission & Values
  - Staff & Responsibilities
- Resources
  - DLGF Website
  - Gateway
  - DLGF Support
- Recent Hot Topics
- Your Questions



# About the DLGF



# About the DLGF – Mission & Values

- **Mission Statement**
- The mission of the Department is to ensure a fair and equitable property tax system for Indiana taxpayers.
  
- **Core Values**
- 1. Put taxpayers first.
- 2. Respect local control.
- 3. Excellence in all that we do.



# About the DLGF - Staff

- Daniel Shackle – Commissioner
- Scott Maitland – Deputy Commissioner & Chief of Staff
- Emily Crisler – General Counsel
  
- Barry Wood – Assessment Division Director
- Fred Van Dorp – Budget Division Director
- Jenny Banks – Communications Director
- Josh Jacoboski – Information Systems & Data Analysis Div. Director



# About the DLGF – Staff (cont.)

- DLGF Assessment Division
- Barry Wood – Division Director
  - 2 Statisticians, 8 Assessment Field Reps
- Main Responsibilities:
  - Providing Support for Local Assessing Officials.
  - Providing Continuing Education Opportunities and Proctoring Certification Exams.
  - Completing State Assessed Property Audits.
  - Review and Approval of:
    - Annual Ratio Studies.
    - Land Order Reviews.
    - Cyclical Reassessment Plans.

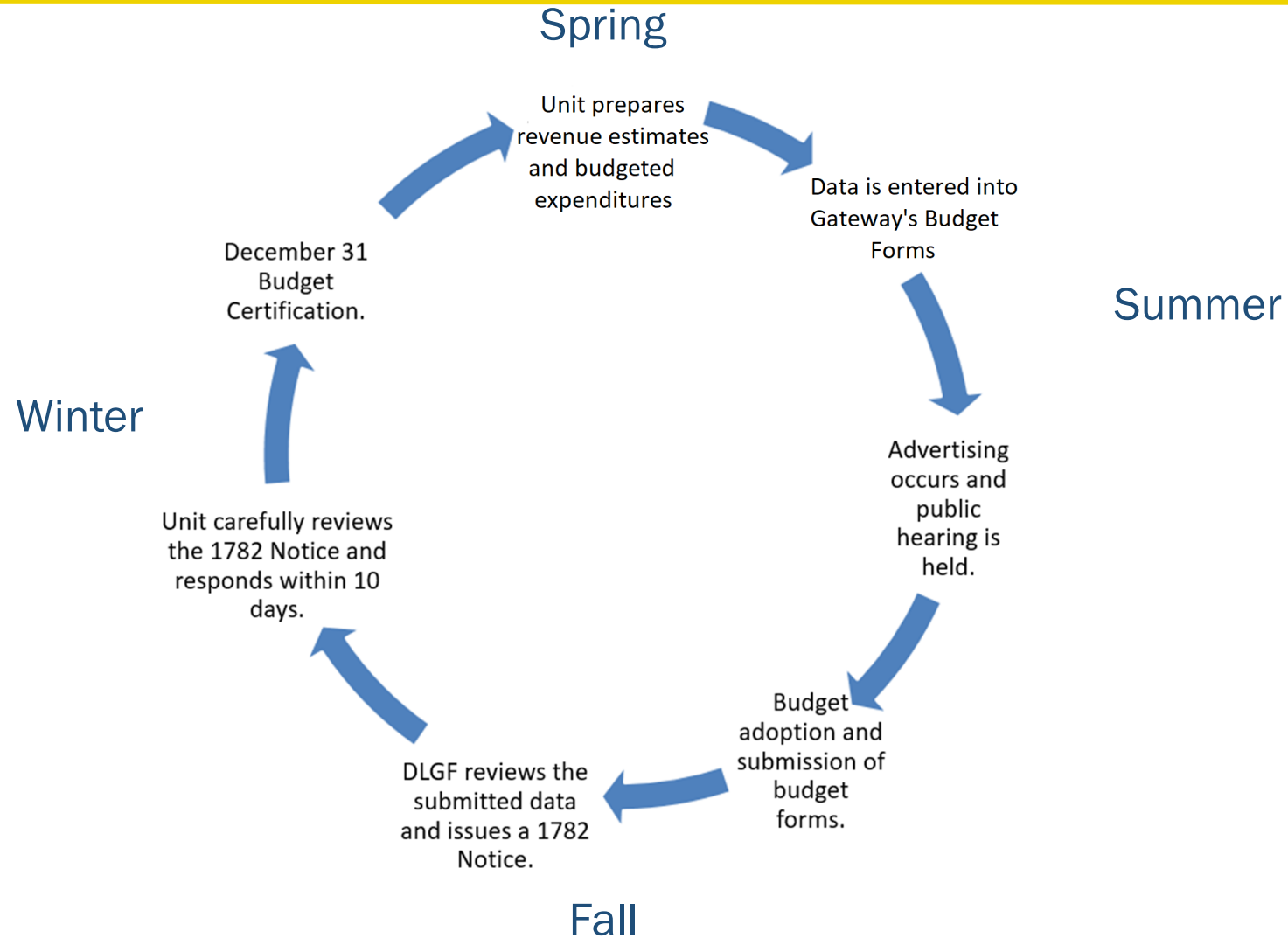


# About the DLGF – Staff (cont.)

- DLGF Budget Division
  - Fred Van Dorp – Division Director
    - Miranda Bucy – Assistant Division Director
    - Ryan Burke – Assistant Division Director
    - 10 Budget Field Reps
- Main Responsibilities:
  - Providing Support for Local Officials/Fiscal Officers.
  - Providing Continuing Education Opportunities Through Local Presentations & Webinars.
  - Review and Approval of:
    - Annual Estimates of Revenues, Maximum Levies, LIT, etc.
    - Budget Workshops.
    - Budget Checking.
    - Additional Appropriations.
    - Debt Submissions.



# The Budget Process: Simplified







# Budget Calendar

- The Department releases a preliminary Budget Calendar that lists some of the deadlines and key dates for all units during the year related to budgets.
- The calendar may be amended after the legislative cycle ends.
- 2023 Budget Calendar
- <https://www.in.gov/dlgef/files/2023-memos/230202-Van-Dorp-Memo-2023-Budget-Calendar.pdf>



# About the DLGF – Staff (cont.)

- DLGF Communications Division
  - Jenny Banks – Division Director
    - Gateway Support Coordinator, Administrative Assistant
- Main Responsibilities:
  - Providing Support for Local Officials and General Public.
  - Tracking Continuing Education Credits and Proctoring Certification Exams.
  - Communication of Deadlines, Trainings, Memos, Presentations, Reports, etc.
  - Working to schedule local visits, presentations, and general outreach with associations, and local partners.



# About the DLGF – Staff (cont.)

- Webinars
  - Usually one per month.
  - Often offered live at two different times, and then a recorded version will be on the Department’s website and YouTube channel for future availability.
  - Webinar Calendar posted to our website (2024 Calendar coming soon!)
  - Send topic suggestions for future webinars to Jenny Banks.



# DLGF Resources – The DLGF Website

- <https://in.gov/dlgef>
- The DLGF website is the main hub of all information DLGF conveys to local officials. It also contains a historical archive of previous memos, presentations, and reports available for download for future reference. Additionally, it serves as a reference point of basic education for new local officials, their staff, and the public.



# DLGF Resources – The DLGF Website

- Contact Us Page: <https://www.in.gov/dlgf/contact-us/>
- Contains the contact information of almost everyone on the DLGF Staff as well as our main line, our support line, and links to identify your Assessment and Budget Field reps
- <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Assessment.pdf>
- <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>



# DLGF Resources – The DLGF Website

- Memos and Presentations:
- <https://www.in.gov/dlgf/memos-and-presentations/memos/>
- <https://www.in.gov/dlgf/memos-and-presentations/presentations/>
- Organized by year, with the four most recent years available. Searchable in your web-browser. For presentations, it includes the power point, and often a video if available.



# DLGF Resources – The DLGF Website

- Calendar Memos: <https://www.in.gov/dlgf/news-and-calendar/calendar-memos/>
- Memos that the Department releases that contain the majority of deadlines in statute for the given topic. Released annually in Jan/Feb on the topics of:
  - Budget.
  - Assessment.
  - Gateway Submissions.
  - Data Submissions.
  - DLGF Webinars.
  - Assessment Certification Exams.



# DLGF Resources – The DLGF Website

- Reports and Data:
  - <https://www.in.gov/dlgf/reports-and-data/data-submission/>
  - <https://www.in.gov/dlgf/reports-and-data/reports/>
  - <https://www.in.gov/dlgf/reports-and-data/status-maps/>
- Statewide data sets of the most commonly requested items. Including:
  - 50 IAC 26 File Formats.
  - Certified Budgets, Levies, Rates by Fund by year.
  - Taxing District Certified Tax Rates by year.
  - Circuit Breaker Information.
  - Status Maps for Budget Certification and Cyclical Reassessment Processes.





# DLGF Resources – The DLGF Website

The screenshot shows the DLGF website interface. On the left, a navigation menu lists various categories, with 'Information for Taxpayers' highlighted by a red rectangular box. The main content area features a large 'Indiana Gateway' banner with a 'Learn More' button. Below this, there are three informational tiles: 'Business Personal Property Information' with a 'Learn More' link, '2023 DLGF Webinars' with a 'Learn More' link, and 'Upcoming DLGF Hearings' with a 'Learn More' link. The DLGF logo is also visible in the bottom left of the main content area.

- Information For Taxpayers
- This entire section includes information that is intended to educate the public on various local government finance topics. Pages include:
  - [Understanding a Tax Bill](#)
  - [Assessments](#)
  - [Appeals](#)
  - [Deductions](#)
  - [DLGF Forms](#)
  - [Referendum Information](#)



# About the DLGF – Staff (cont.)

- DLGF Data Analysis Division
  - Josh Jacoboski – Division Director
    - 2 Tax Data Analysts
- Main Responsibilities:
  - Completing Data Compliance Reviews on:
    - Sales Data.
    - Tax Bill Data.
    - Assessment Data.
  - Status Tracking throughout the Calendar Year
  - Software Certification process for:
    - CAMA Software Vendors.
    - Tax and Billing Software Vendors.
    - Sales Disclosure Software Vendors.



# About the DLGF – Staff (cont.)

- DLGF Information Systems Division
  - Josh Jacoboski – Division Director
    - 4 Programmers, 1 Business Systems Consultant, 1 Data Scientist, 1 IT Specialist, and 1 Quality Analyst.
- Main Responsibilities:
  - Development of Gateway Applications.
  - Support of DLGF Technology Resources.
  - Requirements Gathering from local officials.
  - Review and Analysis of various data sets submitted to the Department.



# DLGF Resources



# DLGF Resources – Gateway

- “Gateway” is a centralized portal for locally elected officials to submit information to various State Agencies as required by Indiana Code.
- <https://gateway.ifionline.org/>



# DLGF Resources – Gateway

- Gateway has three main sections:
  - Main Page
  - Public Reports/Download
  - Local Official Log In Page



# DLGF Resources – Gateway

**Gateway** INDIANA Dashboard Report Search Download Tools Learn More

**Taxpayer Portal**  
Access all of the Gateway tools relating to individual taxpayers, such as assessed value and tax bill lookups, the referendum impact calculator and more.

**Local Tax + Finance Dashboard**  
A straightforward view of key metrics of interest to all of us – including tax rates, income, spending, employment, as well as school corporation metrics.

**Report Search**  
Search reports submitted to the State of Indiana by local government units by report type, reporting unit or address.

**Download Data**  
Specific data sets are available to download and import into database, spreadsheet or statistical software.

**Public Employee Compensation**  
This lookup tool allows taxpayers to view compensation data for public employees.

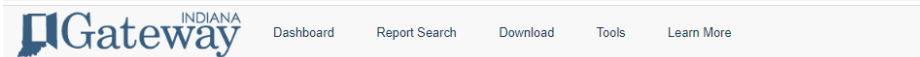
**TIF District Viewer**  
Access data and documents from Indiana's tax increment financing (TIF) districts.

**When is your budget hearing?**  
Visit BudgetNotices.in.gov for proposed budgets and public hearing dates.

- Gateway Main Page
- A great resource for taxpayers and policy makers to view “featured” reports of various data sets.
- Current Featured Reports include:
- Local Tax & Finance Dashboard
- TIF District Viewer
- Budget Notices
- <https://gateway.ifionline.org/default.asp>



# DLGF Resources – Gateway



## Report Search

Local governments are required by state law to submit reports to the State of Indiana. A significant number of those reports related to taxing, budgeting and spending are now collected and available for public viewing through Gateway. Explore by unit or by report type.



Select by Report Type [View data release calendar >](#)

- Annual Financial Report**  
Multiple reports detail the receipts and expenditures of each local government unit, reflecting income and expenditures for a full calendar year. The primary purpose is to assist in the auditing of government units.
- Assessed Value**  
The Certified Net Assessed Value (CNAV) data provides information on the tax base.
- Budgets**  
Every local government unit with authority to levy a property tax must submit a budget for the coming calendar year to DLGF, which has the responsibility to review and certify budgets and set tax levies and tax rates.
- Collective Bargaining**  
Each public school corporation is required to report on their collective bargaining with the Indiana Education Employment Relations Board. Gateway is now being used to collect and publish those data.
- Conflict of Interest Disclosure**  
Public servants are required to disclose conflicts of interest to the State Board of Accounts.
- County Abstract Public Reports**  
County auditors must submit an annual summary of property assessments, taxes, deductions and tax exemptions, as well as unpaid taxes, to the State Auditor.
- Debt Management**  
These reports help the public know how much local government debt has been issued, the cost of interest to support the borrowing, the purpose of the borrowing, the source of repayment, and the total outstanding balances.
- Economic Development Reporting**  
The economic development payments subject to reporting are monetary disbursements initially provided by a licensed owner of a riverboat, an operating agent of a riverboat, or an affiliate of an owner or operating agent.
- Employee Compensation by Unit**  
The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) provides taxpayers with compensation information for public employees of state and local government.
- Entity Annual Report**  
Financial reports from organizations that receive financial assistance from governmental sources (federal, state or local).
- Local Development Agreements**  
Gaming establishments may have local development agreements with various groups in their area. These are reported to the Indiana Gaming Commission each year along with the amount disbursed.
- Property Tax**  
Property taxes are a primary source of funding for local governments. These summary reports provide an overview of the property taxes paid and distributed.
- Redevelopment Commissions**  
Redevelopment Commissions are required to submit a report (not standardized at this time) for review to DLGF. These reports are submitted in PDF and available via the Gateway in the form in which they were submitted.
- School Extra-Curricular Accounts**  
School corporations must file a report of their fund balances, receipts and expenditures for their extra-curricular accounts each fiscal year. This is used by SBOA to develop criteria to exam the extra-curricular accounts.
- Solid Waste Management Districts**  
Solid waste management districts are required to submit financial and programmatic data.

[About Gateway](#) · [Contact Us](#)

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the [Indiana Business Research Center](#) at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

Participating state agencies currently include the [Department of Local Government Finance](#), the [State Board of Accounts](#), the [Indiana Education Employment Relations Board](#) and the [Indiana Gaming Commission](#).



- Public Reports
- A collection of hundreds of pre-configured reports on various topics from almost all agencies currently utilizing Gateway. Most reports can be configured for an individual unit, or a whole county based on built in filtering tools.
- [https://gateway.ifonline.org/report\\_builder/](https://gateway.ifonline.org/report_builder/)





# DLGF Resources – Gateway



Dashboard Report Search Download Tools Learn More

## Download Data

We make downloads available for specific data sets in formats you can import into database, spreadsheet or statistical software.

### Finance and Budget Files

Data Set  File

Unit Type  Year

[Download](#)

### About the Finance and Budget Files

These data files contain financial figures submitted by local governments through Gateway's Annual Financial Report and Budget applications. The files are pipe-delimited. A pipe is the stroke generally found above the Enter key on the keyboard. It looks like this: |. When importing data into your local software, you will likely need to indicate that the pipe is the delimiter. For example, with Excel, the Text-to-Columns feature may be used to separate data into columns after indicating that the pipe is the delimiter.

### Documentation

Download this documentation in order to interpret the column headers.

- [Annual Financial Reports File Layout](#)
- [Budget Data File Layout](#)

### Property Files

Data Set  Year  Geography  [Download](#)

### About the Property Files

County assessors and auditors annually submit various property files to the Department of Local Government Finance (DLGF) and Legislative Services Agency (LSA). DLGF and LSA then perform a series of compliance checks over the data. Data available through this download represents the most recent compliant data set. For a list of counties and their compliance status, please see <https://gateway.ifionline.org/public/datacompliance.aspx>. For questions related to this data, please contact DLGF's Gateway support team at [Gateway@dlgf.in.gov](mailto:Gateway@dlgf.in.gov).

### Documentation

- [Property File Documentation](#)
- [File Formats](#)

- Data Download
- A collection of statewide data sets that can be directly download for analysis. Most data sets are financial data submitted either to DLGF or SBOA.
- <https://gateway.ifionline.org/public/download.aspx>



# DLGF Resources – Gateway

**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
Additional Appropriations	<a href="#">Details</a>
Abstract	<a href="#">Details</a>
Assessor Reports	Jan 15
Budgets	<a href="#">Details</a>
Data Entry for CNAV and Form 22	<a href="#">Details</a>
Debt Management	<a href="#">Details</a>
Economic Development Reporting	Sep 30
File Transmission	<a href="#">Details</a>
Other Post-Employment Benefits	Mar 1
SB 131 Reporting for SWMDs	Mar 1
TIF Management	Apr 15

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	<a href="#">Details</a>
Monthly and Annual Engagement Uploads	<a href="#">Details</a>
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29

Department of Workforce Development (DWD)	Deadline
CTE Appeals	April 28

Indiana Education Employment Relations Board (IEERB)	Deadline
Bargaining Status Form	Nov 15
Collective Bargaining Reporting	Jul 30
Collective Bargaining Agreement	Nov 15
Collective Bargaining MOUs	within 10 business days of ratification
Exclusive Representative Organization Membership Verification	Oct 1

Indiana Gaming Commission (IGC)	Deadline
Local Development Agreement	Mar 1

Bureau of Motor Vehicles	Deadline
Ordinance Portal	Sep 1

Administrative Tools

- [User Guides](#)

- Local Official Log-In
- After logging in with individual credentials, local officials can select from over two dozen applications to complete various statutory requirements and submissions.
- This page also includes links to User Guides, Account Settings, and various other help pages.



# DLGF Resources – DLGF Support

- Locally Assigned Field Representative:
  - Assessment: <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Assessment.pdf>
  - Budget: <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>
- DLGF Main Line: (317) 232-3777
- DLGF Support Team: [Support@DLGF.IN.gov](mailto:Support@DLGF.IN.gov)



# Recent Hot Topics



# DLGF Certified Budget Order

- Every year, the DLGF certifies the Budget, Levy, and Tax Rates for all local governments in the State of Indiana. That process is wrapping up now for 2024 budgets. It is likely that your county, and thereby your unit, has already had their budget certified.
- You should:
  - Review the Budget Order to ensure that it matches your 1782 Notice.
  - Use this as an opportunity to review your estimated revenues and expenditures and ensure that previous assumptions are still valid or adjust based on new information.
  - Prepare for circuit breaker information in late March/early April.



# Multiple Annual Reports Coming Due

- February 28: Deadline for Gateway submission of Debt Management annual affirmation.
  - (Ind. Code § 5-1-18-9)
- March 1: Deadline for Gateway submission of SB131 Reporting for Solid Waste Management Districts (“SWMDs”).
  - (Ind. Code § 13-21-3-13.5)
  - Pertains exclusively to solid waste management districts and the units that report on their behalf.
- April 15: Deadline for Gateway submission of TIF Management Report.
  - (Ind. Code § 36-7-14-13 and Ind. Code § 36-7-14.5-9)
  - Pertains exclusively to redevelopment commissions and redevelopment authorities and the cities, towns, and counties that are reporting on their behalf.



Questions?