



Department of Local Government Finance

IASBO Budget Workshop

Ryan Burke & Sam VanderVeen

February 2024



Disclaimer

- This presentation and other Department of Local Government Finance materials are not a substitute for the law. The following is not legal advice, just an informative presentation. The Indiana Code always governs.



Agenda

- Introduction of the DLGF
- Resources
- Department's Role in Budget Process
- Gateway
 - Local Official Side
 - Public Side
- Common Mistakes



Introduction of the DLGF



Introduction of the DLGF

- Who Is the Department of Local Government Finance?
 - Executive Team
 - Legal Division
 - Assessment Division
 - Communications Division
 - Information Systems and Data Analysis Division
 - Budget Division



Introduction of the DLGF

- Budget Division is a Resource.
 - Know your Budget Field Representative.
 - Each unit has an assigned Budget Field Representative who works with them all year.
 - Budget Calendar
 - Gateway Assistance
 - Budget forms
 - General Budget Questions
 - Various Estimates
 - Examples: Revenues, Max Levy, Debt Payments and Operating Balances



Introduction of the DLGF

- The Department is one of several state agencies schools interact with annually.
 - State Board of Accounts
 - <https://www.in.gov/sboa/political-subdivisions/schools/>
 - Dept of Education
 - <https://www.in.gov/doe/>
 - Comptroller
 - <https://www.in.gov/comptroller/>



Introduction of the DLGF

- Department Field Representatives are not:
 - Financial Advisors
 - We can discuss hypotheticals and options, but not provide financial advice.
 - Legal Consultants
 - We cannot give legal advice.
 - While the Department has a legal division, their purpose is to provide assistance in various essential Department matters. Schools will need to take many of the questions to local legal counsel.



Resources



Resources

- We are your #1 contact at the Department.
- We are here to answer questions.
- We can help explain changes in procedures.
- We can help you avoid common mistakes and, in some cases, help correct those mistakes.
- <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>

Budget Field Representative County Assignments

Budget Field Reps Field Rep

- Anna Culy
317-864-6960
ACuly@dlgf.in.gov
- Cathy Stockhoff
317-727-9622
CStockhoff@dlgf.in.gov
- George Helton
317-650-5254
ghelton@dlgf.in.gov
- Judy Robertson
317-650-2508
jrobertson@dlgf.in.gov
- Miranda Bucy
317-650-6848
mbucy@dlgf.in.gov
- Robert Norris
317-650-3932
robnorris@dlgf.in.gov
- Ryan Burke
317-719-3546
rburke@dlgf.in.gov
- Sam VanderVeen
317-430-8678
SVanderVeen@dlgf.in.gov
- Tina Market
317-677-4655
tmarket@dlgf.in.gov
- Vicky Neeley
317-607-7524
vneeley@dlgf.in.gov
- Wayne Hudson
317-650-4444
whudson@dlgf.in.gov





Resources – DLGF Website



- Lists all the current year [Memos & Presentations](#) listed by release date.
- Links to archived memos for past 3 years to give you an idea when memos are usually released.
- Currently, the memos released related to the budget include the Budget Calendar and Additional Appropriations memo.



Resources – DLGF Website

- [DLGF Webinars page:](#)
 - [Circuit Breaker Overview](#)
 - [Gateway Overview](#)
- [DLGF Presentations page:](#)
 - [School Form 4B Overview](#)
- Signing up for Memos and Info from the Department:
 - <https://public.govdelivery.com/accounts/INDLGF/signup/39115>



Resources – DLGF Website

DLGF

[About Us](#)

[Contact Us](#)

[Contact Your Local Officials](#)

[County Specific Information](#)

[Legislation & Policy Information](#) ▼

[Memos & Presentations](#)

[News & Calendar](#) ▼

[Reports and Data](#) ▼

- County Specific Information is where you can find current or past Budget Orders.
- Actual Circuit Breaker amounts that will be released in April.
- July estimates.



Resources – DLGF Website

- The Department will issue the following reports on the County Specific Information page.
- Not all reports will apply to all unit types.
 - [2024 Supplemental Local Income Tax Distribution \(all counties\) \[COMING SOON\]](#)
 - [2024 Levy Freeze Certification and Equivalency Rates](#)
 - ★ [2024 Operating and School Safety Referendum Information](#)
 - ★ [2024 Certified Local Income Tax Report \(all counties\) - Updated 11/29/23](#)
 - [2024 Library Estimated Maximum Budget Report \(all counties\)](#)
 - [2024 Calculation of Estimated Cumulative Fund Maximum Rates \(all counties\)](#)
 - ★ [2024 Estimated Property Tax Cap Credits by Unit \(all counties\)](#)
 - [2024 Calculation of Estimated Maximum Levy \(all counties\)](#)
 - *Includes 2024 Maximum Mental Health and Developmental Disabilities Appropriations*
 - ★ [2024 Estimated Debt Service Payments and Levies \(all counties\)](#)
 - ★ [2024 Estimated Miscellaneous Revenues \(all counties\)](#)
 - ★ [2024 December Property Tax Collections Calculation Worksheet \(all counties\)](#)



Role of the DLGF Budget Division



Role of Budget Division

- Homework assignment:
 - Make sure you have been in contact with your Budget Field Representative and they have been given the most up to date contact info.

Budget Field Representative County Assignments

Budget Field Reps

- Field Rep**
- Anna Culy
317-864-6950
ACuly@dlgf.in.gov
 - Cathy Stockhoff
317-727-9622
CStockhoff@dlgf.in.gov
 - George Helton
317-650-5254
ghelton@dlgf.in.gov
 - Judy Robertson
317-650-2508
jrobertson@dlgf.in.gov
 - Miranda Bucy
317-650-6848
mbucy@dlgf.in.gov
 - Robert Norris
317-650-3932
robnorris@dlgf.in.gov
 - Ryan Burke
317-719-3546
rburke@dlgf.in.gov
 - Sam VanderVeen
317-430-8678
SVanderVeen@dlgf.in.gov
 - Tina Market
317-677-4655
tmarket@dlgf.in.gov
 - Vicky Neeley
317-607-7524
vneeley@dlgf.in.gov
 - Wayne Hudson
317-650-4444
whudson@dlgf.in.gov





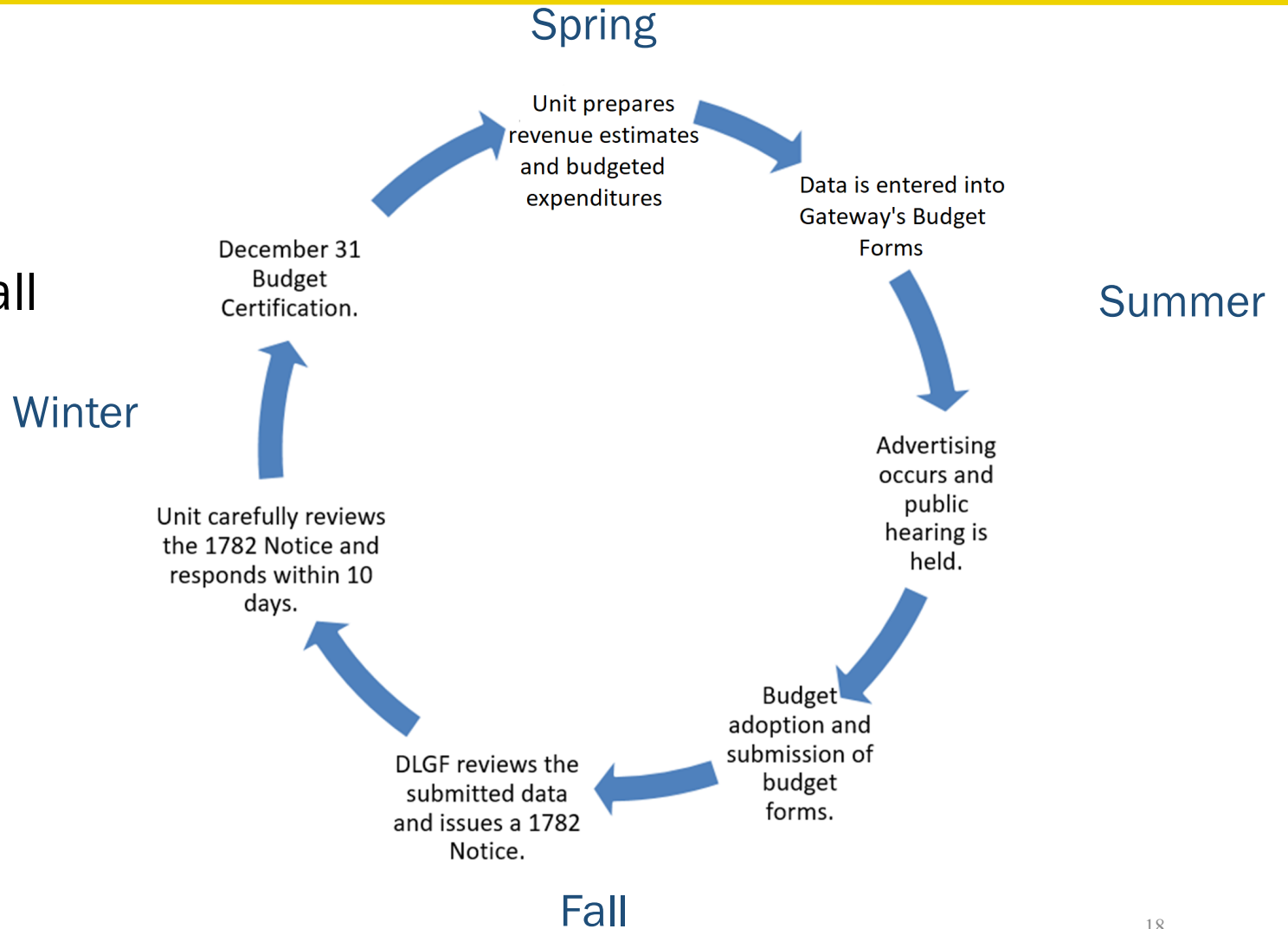
Role of DLGF

- DLGF Budget Calendar:
 - Outlines important deadlines during the budgeting process.
 - Can be found in the DLGF's memo page or directly at:
 - <https://www.in.gov/dlgf/files/2024-memos/240207-Van-Dorp-Memo-2024-Budget-Calendar.pdf>



Role of Budget Division

- The budget cycle is continuous. The Department is available all year to be of assistance when possible.





Role of Budget Division

- Before you start the budgeting process in Gateway you need to ensure you have access and the proper permissions.
- If you don't have a Gateway Account, please reach out to support@dlgf.in.gov.
- If you have an account but do not have the proper permissions, please log into the LDA Application: <https://gatewaylda.ifionline.org>.



Role of Budget Division

- Budget Topics to contact your Field Representative about:
 - Additional Appropriations.
 - Due dates and timelines for the budget process.
 - Appeals.
 - Local Income Tax (LIT), Circuit Breaker, Protected Taxes Waiver.
 - Difference between budgets and appropriations.
 - Debt Management.



Role of Budget Division (Continued)

- Budget Forms
 - Purpose of individual forms.
 - How to use them.
 - How forms work together.
 - Best practice for order of operations.
 - How to reflect debt schedule on Debt Worksheet.
 - Different methods of calculating Form 4B.



Role of Budget Division

- By July 15 of each year, several estimates are posted on the DLGF Website:
 - Maximum Levy.
 - Non-Property Tax Miscellaneous Revenues.
 - December Property Tax Settlement Estimate (Line 2 of Form 4B).
 - Property Tax Cap Estimates (by August 1).



Role of Budget Division

- Historical Information
 - Prior year(s) 1782 Notice, if a copy is needed.
 - Previous budgets.
 - Steps taken, timeline, max levy/rates, certified budgets.
 - Referendum information.
 - Debt changes.



DLGF Role in Budget Certification



Budget Certification

- The Department is responsible for 3 main tasks when certifying the budget.
 - Were the proper budget procedures followed?
 - Are the property taxes within their statutory maximum amounts?
 - Are the submitted budgets fundable by the available revenue and cash?



Budget Certification– Procedural Review

- Were the proper procedures followed?
 - The Department will confirm the advertisement, adoption, and submission dates.
 - Was the Notice to Taxpayers submitted at least 10 days prior to the Public Hearing?
 - Are the Public Hearing and Adoption Meetings at least 10 days apart?
 - Were budgets adopted prior to the statutory deadline of November 1?



Budget Certification – Max Levy Review

- Are the property taxes within their statutory maximum amounts?
 - Does the adopted levy for the Operations Fund exceed the maximum levy?
 - Does the operating balance on the Debt Fund exceed the statutory maximum?
 - Is the rate for an Operating or Safety Referendum at or below the voter approved rate?



Budget Certification – Fundability Review

- Are the submitted budgets fundable by the available revenue and cash?
 - This analysis is comprised of checking for a positive estimated cash balance (“Operating Balance”) for the ensuing year on Line 18 of Form 4B.

18. Operating Balance - Estimated December 31st 2021 Cash Balance ⓘ (Line 9 + 14 - 17)	200,000	200,000
--	---------	---------



Fundability vs Sustainability?

- Fundable:
 - Positive ending cash balance
- Sustainable:
 - Maintaining cash reserves
- The Department does not consider sustainability during its review.

9. Estimated December 31st, 2020 Cash Balance (Line 4 - 8)	90,000
---	---------------

Revenues		Advertised
10. Reserved for DLGF application of Levy Excess		
11. Property Tax Levy	(Line 16)	100,000
12. Property Tax Cap Impact	(Tax Cap)	(10,000)
13. Miscellaneous Revenue	(Line 8B)	60,000
14. Total 2021 Revenues		150,000
Expenses		Advertised
15. 2021 Budget Estimate	(Line 1)	200,000
16. Outstanding Temporary Loans and Transfers		-
16a. Transfers Out and Outstanding Temporary Loans	(Line 4B)	
16b. Reserved		
16c. School Transfers	(Line 1A)	
17. Total 2021 Expenses		200,000
18. Operating Balance - Estimated December 31st 2021 Cash Balance		40,000
(Line 9 + 14 - 17)		



Gateway – Local Official



Gateway – Local Official Introduction

- Gateway has evolved into a valuable collection of applications since it's inception in 2011/2012.
- For Schools, the following Department applications will be used most often:
 - Additional Appropriation Application
 - Budget Application
 - Debt Management
 - File Transmission



Gateway Public Site

INDIANA Gateway Dashboard Report Search Download Tools Learn More

An Open Door into Local Government Finance

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.

- [Local Officials: Login Here »](#)
- [Conflict of Interest Upload Tool »](#)
- [Interlocal Agreement Upload Tool »](#)
- [Food and Beverage Tax Form Upload Tool »](#)

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.

Gateway: <https://gateway.ifionline.org/>



Gateway Login Page

INDIANA Gateway for government units



[Home](#) [About](#) [User Guides](#)

The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

This site works best in [Firefox](#) and [Chrome](#). Internet Explorer is not a supported browser.

Authorized Personnel Login

User Name: *

Password: *

[Forgot your password?](#)

Please note: Passwords are CASE sensitive.

After 5 failed attempts to log in, your account will be locked—
notify ibrctech@iu.edu.

[Request Authorization to Access Gateway](#)

Announcements

Gateway Reporting Access Authorized User Policy

The local official login portion of Gateway is accessible only by officials directly responsible for entering and submitting reports to the State. Usernames are *specific to the person who receives authorization*. [Read full policy »](#)



Gateway Select Application

- The DLGF isn't the only agency that uses Gateway
- If you have any questions or concerns applications listed under other agencies you will need to reach out to them for assistance.

Select Application

Department of Local Government Finance (DLGF)	Deadline
Additional Appropriations	Details
Abstract	Details
Assessor Reports	Jan 15
Budgets	Details
Data Entry for CNAV and Form 22	Details
Debt Management	Details
Economic Development Reporting	Sep 30
File Transmission	Details
Other Post-Employment Benefits	Mar 1
SB 131 Reporting for SWMDs	Mar 1
TIF Management	Apr 15

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

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	Details
Monthly and Annual Engagement Uploads	Details
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Intercal Agreement	60 days after agreement takes effect
Food and Beverage Tax	March 1st following entity's year end

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

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

Bureau of Motor Vehicles	Deadline
Ordinance Portal	Sep 1



Gateway – User Guides

- There are user guides for each application available at all times.
- Some also have video links.

INDIANA Gateway for government units

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

[Back to Previous Page](#)

User Guides

This page provides resources and contact information to assist local officials entering data into Gateway.

[Gateway Authorized User Policy](#)

Department of Local Government Finance (DLGF)

Additional Appropriations

- [Additional Appropriations User Guide](#)
- [Additional Appropriations Training Video](#)
- [Additional Appropriations Presentation \(PDF\)](#)
- [Additional Appropriations Presentation \(PPT\)](#)

State Board of Accounts (SBOA)

100R

- [User guide](#)
- [File upload specifications: 2022 \(2021 and Prior\)](#)



Gateway – DLGF Applications

[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
Additional Appropriations	Details
Abstract	Details
Assessor Reports	Jan 15
Budgets	Details
Data Entry for CNAV and Form 22	Details
Debt Management	Details
Economic Development Reporting	Sep 30
File Transmission	Details
Other Post-Employment Benefits	Mar 1



Gateway – Additional Appropriations

- Additional Appropriations are the approved method of amending the current year budget by increasing the authority to spend.
- Gateway Additional Appropriation Application opens early February.
 - Certain steps must be followed before starting Gateway Additional Appropriation entry.
 - Advertising, public hearing, and adoption.
 - A yearly memo is released to assist with the detailed prerequisite steps.
 - <https://www.in.gov/dlgf/files/2024-memos/240126-Van-Dorp-Memo-Additional-Appropriation-Submission-Procedures.pdf>



Gateway – Additional Appropriations

- Once the Additional Appropriation has been advertised and approved by the board you will need to enter the information into the Additional Appropriation Application.

Select Application

Department of Local Government Finance (DLGF)	Deadline
Additional Appropriations	Details
Abstract	Details
Assessor Reports	Jan 15
Budgets	Details
Data Entry for CNAV and Form 22	Details
Debt Management	Details
Economic Development Reporting	Sep 30
File Transmission	Details
Other Post-Employment Benefits	Mar 1
SB 131 Reporting for SWMDs	Mar 1
TIF Management	Apr 15



Gateway – Pre-Budget Worksheet

- Budget Forms Main Menu
 - The Pre-Budget Worksheet is a survey that opens before the actual forms.
 - Due by June 30 of each year.

[Select Unit](#) > **Unit Main Menu**

Selected Year: 2024 | Selected Unit: Gateway1 County - 9982 Dlgf School 10, Gateway1 Co.

Unit Main Menu - 9982 Dlgf School 10, Gateway1 Co.

Select from the options below to customize your unit's funds, departments, and/or publications.

Department of Local Government Finance Tasks

i Pre-Budget Worksheet - **Not Submitted**

Provide information and estimates in advance.



Gateway – Pre-Budget Worksheet


- This worksheet will gather information regarding:
 - Proposed meeting dates.
 - Anticipated appeals.
 - Estimated payments for anticipated debt.
- These answers are used by the Department help calculate the July Estimates for Maximum Property Tax Levies, Property Tax Caps and Debt Levies.




Gateway – Budget Forms

- From the Unit Main Menu, this link will allow you to access your budget forms.


Department of Local Government Finance Tasks

 Pre-Budget Worksheet - Submitted on 7/26/2023 11:26:38 AM

Provide information and estimates in advance.

 View Forms, Enter and Edit Budgets


View, edit and submit Forms to DLGF.



 Submit Signed Form 4 and Other Documents

View, upload and submit budget-related documents to DLGF.



Gateway – Budget Forms

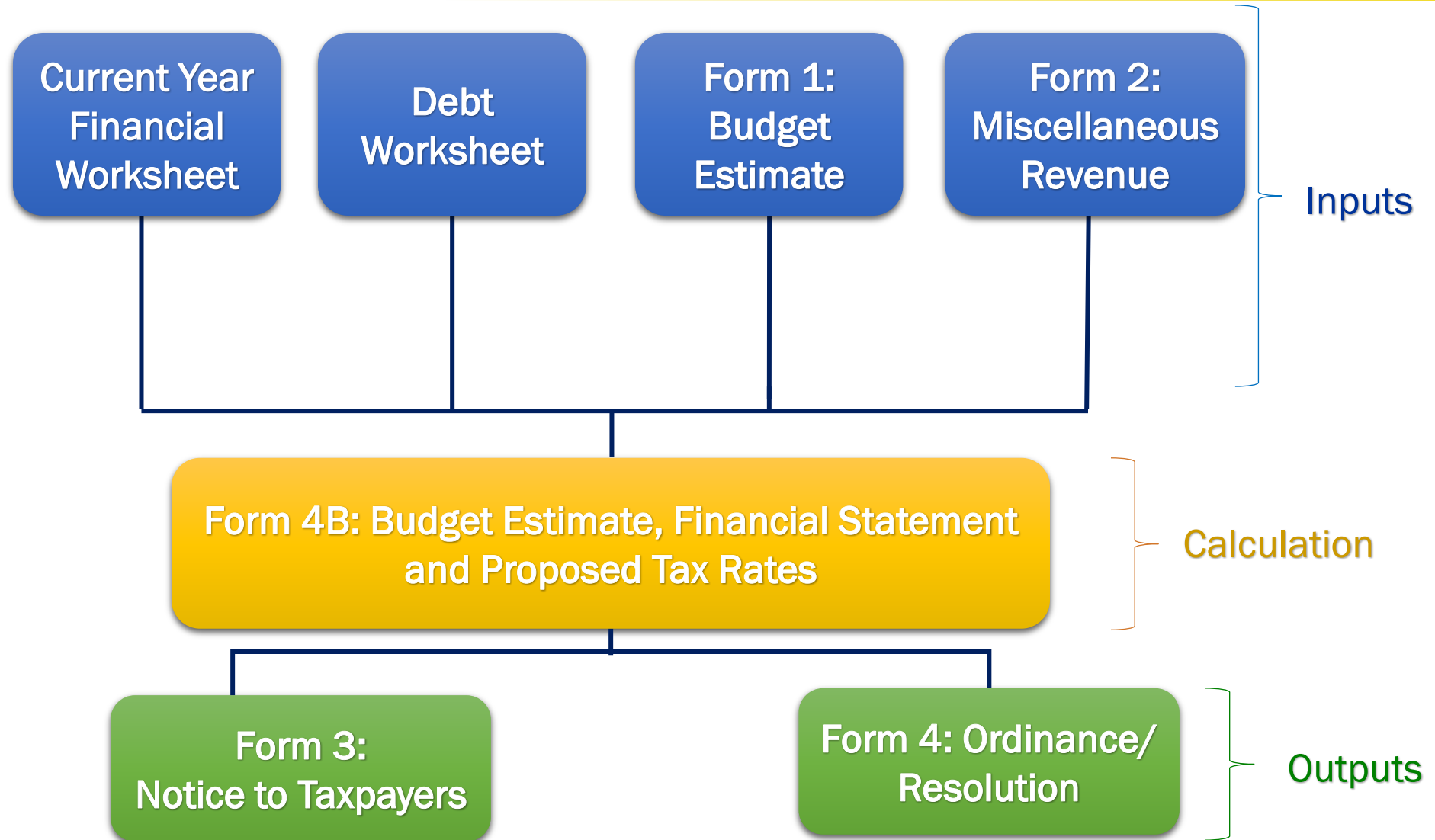
 [Error Prevention Report](#)  [Budget Forms Flow Chart](#)

Current Year Financial Worksheet: Additional Calculations for Form 4B	
 Click to edit form  Not 'Ready to Submit'.	
Debt Worksheet	
Form 1: Budget Estimate	
Form 2: Estimate of Miscellaneous Revenues	
Form 3: Notice to Taxpayers	
Form 4: Ordinance / Resolution of Appropriations and Tax Rates	
Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate	
1782 Recipients: Registration of 1782 Notice E-mail Recipients	

- Budget Application Forms
- Pictured is the default menu of all budget forms that need to be completed, but “Budget Forms Flow Chart” can provide a better understanding of the relationships between the forms.



Gateway – Budget Forms Flow Chart





Gateway- Current Year Financial Worksheet

Select Fund:

3300 - OPERATIONS

Line 5		
APPROPRIATIONS		
1. Current Year Approved Budget		\$ 3,239,398
2. Encumbrances Brought Forward	\$	62,299
3. Changes to Appropriations:		
a) Additional Appropriations (January to June)	\$	0
b) Reductions January through June	\$	0
4. Other Non-Appropriated Obligations	\$	0
5. Total Approved Appropriations		\$ 3,301,697
DISBURSEMENTS		
6. January through June Current Year Disbursements	\$	1,451,410
7. Appropriation Balance		\$ 1,850,287
8. Reductions July through December	\$	0
9. Estimated Current Year Expenditures July through December		\$ 1,850,287

Calculates lines of the Form 4B

Line 5





Gateway- Current Year Financial Worksheet

Select Fund:

3300 - OPERATIONS

Line 6	
10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year	\$ 0
Line 7A	
11. Levy excess not transferred prior to June 30	\$ 0
12. Temporary Loans outstanding as of June 30	\$ 0
What fund loaned the cash on Line 12?	
13. Temporary loans not included in Lines 2 or 3 ⓘ	\$ 0
Line 16A	
14. Temp loans to be repaid in the first six months of ensuing year	\$ 0
What fund loaned the cash on Line 14?	
Line 1	
15. June 30 Cash Balance, including investments	\$ 1376872
Line 2	
16. Taxes to be collected, present year (December settlement)	\$ 677417



Gateway–Debt Worksheet

Selected Year: 2022

Selected Unit: Sample School Corporation

Select Fund:

0180 - DEBT SERVICE

Name of Issue	Line 5 Due	Line 5 Amount	Line 15 Due	Line 15 Amount	Line 18A Due	Line 18A Amount	Line 18B Due	Line 18B Amount
General Obligation Bonds of 2020	12/31/2021	\$ 536,028	12/31/2022	\$ 1,371,538	06/30/2023	\$ 694,470	12/31/2023	\$ 699,518
Fees		\$ 5,000		\$ 5,000		\$ 0		\$ 0
Anticipated Debt Service		\$ 0		\$ 2,171,550		\$ 350,000		\$ 0
Unreimbursed Textbooks		\$ 0		\$ 17,282		\$		\$
TOTALS BY FUND		\$541,028		\$3,565,370		\$1,044,470		\$699,518

- This form allows you to tell us when you make your debt payments for four different time periods.



Gateway - Debt Worksheet

Selected Debt: General Obligation Bonds of 2014

Date	Period Total	Trustee Fee	Lease Pmts.	Total	Line 5 07/01/2021 to 12/31/2021	Line 15 01/01/2022 to 12/31/2022	Line 18A 01/01/2023 to 06/30/2023	Line 18B 07/01/2023 to 12/31/2023
1/15/2021	328,669			328,669	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/15/2021	331,569			331,569	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/15/2022	334,150			334,150	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/15/2022	336,675			336,675	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/15/2023	338,300			338,300	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/15/2023	3,564,850			3,564,850	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1/15/2024	3,582,950			3,582,950	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
TOTALS BY DEBT					\$ 334,150	\$ 674,975	\$ 3,564,850	\$ 3,582,950
TOTALS BY FUND					\$ 2,411,050	\$ 5,098,892	\$ 3,967,150	\$ 3,985,050
TOTALS BY UNIT					\$ 2,411,050	\$ 5,098,892	\$ 3,967,150	\$ 3,985,050

Please verify the timing of the payments prior to completing the Debt Worksheet.



Gateway - Budget Form 1

Select Fund:

3101 - EDUCATION

Select Department:

2100 Support Services-Students

Broken down by fund
and program account (If applicable)

Further broken down by expenditure category

Select Category Tab

		Personal Services	Supplies	Services And Charges	Capital Outlays	Debt Service
Sub-Category	Line Item Code	Description			Advertised Amount	Adopted Amount
Operating Supplies	21220	Counseling Services			\$ 5,000	\$ 5,000
Operating Supplies	21340	Nurse Services			\$ 5,000	\$ 5,000
Office Supplies	21420	Psychological Testing			\$ 5,000	\$ 5,000
Office Supplies	21810	Service Area Direction			\$ 5,000	\$ 5,000
TOTALS BY CATEGORY					Total: \$ 20,000	Total: \$ 20,000
TOTALS BY DEPT BY FUND					Total: \$ 1,267,500	Total: \$ 1,267,500
TOTALS BY FUND					Total: \$ 13,400,000	Total: \$ 13,400,000
TOTALS BY UNIT					Total: \$ 27,100,000	Total: \$ 27,100,000

Line items



Gateway - Budget Form 2

ESTIMATE OF MISCELLANEOUS REVENUES
 FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
 FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2022

Select Fund:

3300 - OPERATIONS

Further broken down by revenue category

		Taxes	IntergovernmentalRever	OtherReceipts
Revenue Code	Description	July 1 to Dec 31, 2021	Jan 1 to Dec 31, 2022	
1130	Local Income Tax School Distribution	\$ 210,000	\$ 420,000	
1211	License Excise Tax	\$ 165,000	\$ 350,000	
1212	Commercial Vehicle Excise Tax	\$ 10,000	\$ 25,000	
1231	Financial Institutions Tax	\$ 6,000	\$ 14,000	
TOTALS BY CATEGORY		Total: \$ 391,000	Total: \$ 809,000	
TOTALS BY FUND		Total: \$ 616,000	Total: \$ 1,759,000	
TOTALS BY UNIT		Total: \$ 7,109,700	Total: \$ 14,629,500	



Gateway – Budget Forms

- While all Budget Forms play an important roll, it is important to note the Form 4B is the heart of the budgeting process.



- Form 4B allows you to better comprehend the financial status of any fund.



Gateway - Budget Form 4B: July to Dec

- Last six months of current year section:

July to December - 2020		
Cash Balance and Revenues		
Beg. Cash Balance	1. June 30th Cash Balance ⓘ	(Line 6) 100,000
	2. Property Taxes to be Collected ⓘ	(Line 7) 50,000
Revenues	3. Miscellaneous Revenue ⓘ	(Line 8A) 30,000
	4. Total Cash and Revenues	180,000
Expenses		
Expenses	5. Necessary Expenditures ⓘ	(Line 2) 90,000
	6. Additional Appropriation ⓘ	(Line 3) -
	7. Outstanding Temporary Loans and Transfers ⓘ	▼ -
	7a. Transfers Out and Outstanding Temporary Loans	(Line 4A) -
	7b. Reserved	-
	7c. School Transfers	(Line 1A) -
	8. Total Expenses ⓘ	90,000
Ending Cash Balance	9. Estimated December 31st, 2020 Cash Balance (Line 4 - 8) ⓘ	90,000



Gateway - Budget Form 4B: Jan to Dec

- Budget year section:

Budget Year - 2021			
Revenues		Advertised	Adopted
10. Reserved for DLGF application of Levy Excess			
Revenues	11. Property Tax Levy (Line 16)	100,000	100,000
	12. Property Tax Cap Impact (Tax Cap)	(10,000)	(10,000)
	13. Miscellaneous Revenue (Line 8B)	60,000	60,000
	14. Total 2021 Revenues	150,000	150,000
Expenses		Advertised	Adopted
Expenses	15. 2021 Budget Estimate (Line 1)	200,000	200,000
	16. Outstanding Temporary Loans and Transfers	-	-
	16a. Transfers Out and Outstanding Temporary Loans (Line 4B)		-
	16b. Reserved		-
	16c. School Transfers (Line 1A)		
17. Total 2021 Expenses	200,000	200,000	
Ending Cash Balance	18. Operating Balance - Estimated December 31st 2021 Cash Balance (Line 9 + 14 - 17)	40,000	40,000



Gateway – Budget Form 3: Notice to Taxpayers

NOTICE TO TAXPAYERS

The Notice to Taxpayers is available online at www.budgetnotices.in.gov or by calling (888) 739-9826.

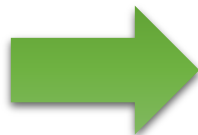
Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at 101 Education Blvd, Townsville, IN

Notice is hereby given to taxpayers of County School Corporation, County, Indiana that the proper officers of County Schools will conduct a public hearing on the year 2022 budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of County Schools not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, County Schools shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of County Schools will meet to adopt the following budget:

Fill in Hearing Info

Date of Public Hearing	Thursday, October 14 2021	Date of Adoption Meeting	Thursday, October 28 2021
Time of Public Hearing	6:00 PM	Time of Adoption Meeting	6:00 PM
Public Hearing Place	101 Education Blvd, Townsville, IN	Adoption Meeting Place	101 Education Blvd, Townsville, IN
Est. School Operating Max Levy	\$ 5,288,976		
Property Tax Cap Credit Estimate	\$ 4,530		

Contains DLGF estimates of:
 1) Tax caps
 2) Max levy



Notifies the taxpayers of the public hearing and adoption meetings.



Gateway - Form 3: Notice to Taxpayers

- Notifies taxpayers of proposed budget and property tax levy, by fund.
- Also displays: any appeals, current year levy, and the levy % change between the two years.
- Once submitted, the notice is available at: Budgetnotices.in.gov.

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (Including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals (Included in Column 3)	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0180-DEBT SERVICE	\$4,500,000	\$4,500,000	\$0	3,597,291	25.09 %
3101-EDUCATION	\$13,400,000	\$0	\$0	0	
3300-OPERATIONS	\$7,000,000	\$5,288,976	\$0	5,069,369	4.33 %





Gateway - Budget Form 4

Be it ordained / resolved by the County School Board that for the expenses of County School Corporation for the year ending December 31, 2022 the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of County School Corporation, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the School Board.

Name of Adopting / Fiscal Body	Type of Adopting / Fiscal Body	Date of Adoption
<u>County School Board</u>	<u>School Board</u>	<u>10/28/2021</u>

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0180	DEBT SERVICE	\$4,500,000	\$4,500,000	0.3214
3101	EDUCATION	\$13,400,000	\$0	0.0000
3300	OPERATIONS	\$7,000,000	\$5,288,976	0.3778
		Total: \$27,100,000	Total: \$10,988,976	Total: 0.7792


Name		Signature
Landon Ryan	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	_____
Leia Sophia	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	_____
Hannah Marie	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	_____
Lupe Robles	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	_____
Sue Bilbrey	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	_____




Gateway – Budget Forms

- Schools must upload the signed Form 4 and other necessary budget documents listed in the school checklist.


Department of Local Government Finance Tasks

 Pre-Budget Worksheet - Submitted on 7/26/2023 11:26:38 AM

Provide information and estimates in advance.

 View Forms, Enter and Edit Budgets

View, edit and submit Forms to DLGF.

 **Submit Signed Form 4 and Other Documents**

View, upload and submit budget-related documents to DLGF.



Gateway – Budget Form 1782 Notice Recipients Form

- The “1782 Notice Recipients” form in Gateway collects the email addresses of everyone that will receive a copy of the 1782 Notice.
- These contacts rollover from the previous year, but units are encouraged to update the information as needed. Additionally, the Department recommends adding multiple recipients.

1782 Notice Recipients

Use this form to register any recipients of this unit's 1782 notice e-mail.

Contact Name	Contact Email	Phone Number (Optional)	Action
Steve McQueen	SMcQueen@email.com	(555) 123-4567	Edit --- Delete
<input type="text" value="Leia Burke"/>	<input type="text" value="LBurke@email.com"/>	<input type="text" value="(555) 765-5321"/>	Add



Gateway – 1782 Notice Recipients Form

- The 1782 Notice contains the budgets, property tax levies, and rates that would be certified if no changes are made.
- It contains various budget forms that reflect any DLGF adjustments.
- After the Department reviews your budget, a “1782 Notice” is emailed to everyone listed on the 1782 Notice Recipients form.
- There is a 10-calendar day timeframe to respond with any requested changes.
- All change requests need to be addressed in the initial request.
- 1782 Webinar: https://www.youtube.com/watch?v=BDv_tUgVBc8



Gateway – Debt Management

- Debt Management is the application where all debts must be entered and recorded per IC 5-1-18.
 - Examples of debts to enter: Leases, Bonds, Lease Rentals, etc.,
 - For a full listing, please refer to the annual memo that is released each year: <https://www.in.gov/dlgef/files/2024-memos/240126-Jacoboski-Memo-Gateway-Debt-Management.pdf>

Gateway1 - Dlgef City 10

[File Upload](#)

Bond Name Link	Retired	Status
Anticipate Debt	<input type="checkbox"/>	Not Submitted – Delete
decimal debt	<input type="checkbox"/>	Submitted
New Money Sample Debt	<input type="checkbox"/>	Submitted



Gateway – Debt Management

- The annual Debt Affirmation is due by February 28 each year.
 - ‘Checkpoint’ to review existing debts.
 - A time to see if any existing debts can be retired.
 - New debt can still be taken out.

Debt Affirmation Due February 28, 2024 ⚠

By checking this box, I affirm that the selected unit has fully complied with the debt reporting requirement described in IC 5-1-18. I affirm that the debt reports listed below are accurate and correct. If no debt report is listed or all reports listed are marked as retired, I affirm that the selected unit has no outstanding debt.

Name

Title

Signature/PIN

Date



Gateway – File Transmission

- This is an area where certain files need to be uploaded for publication and compliance with various types of reporting.

Select Unit > File Transmission Menu

File Transmission Menu

Gateway1 County - Dlgf School 9

Select Destination
Local Government Contracts
School Bus Replacement and Capital Projects ←
Assessor Contracts
View File History



Gateway – File Transmission

- Proposed Bus Replacement and Capital Projects plans must be uploaded at least 10 days prior to their public hearing.

Select Unit > File Transmission Menu > Capital Project Expenditure & Bus Replacement Plans Upload

DlGF School 9 - Gateway1 County

Capital Project Expenditure & Bus Replacement Plans Upload

0 Uploaded Plans

[+ Upload Plan](#) ←

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



Gateway – Public Side



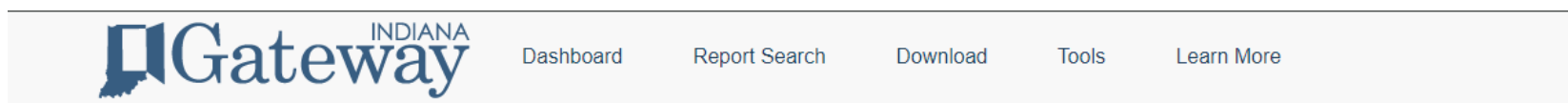
Gateway – Public Side

- The public side of Gateway makes various submitted reports available for public review instantly.
- Units can also use throughout the year for their own budget process.
 - Assessed Values.
 - County Abstract Figures.
 - View information for similar units.



Gateway – Public Side

- Public Side of Gateway: https://gateway.ifionline.org/report_builder/



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.

Browse Reports

Search by Unit

Search by Address

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.



[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).



Gateway – Public Side

- Units and the public in general can also download statewide data.

A screenshot of the Gateway Indiana website. The top navigation bar includes the "Gateway INDIANA" logo and links for "Dashboard", "Report Search", "Download" (circled in blue), "Tools", and "Learn More". Below the navigation bar is the "Download Data" section, which includes a sub-heading "Finance and Budget Files" and a form with the following fields: "Data Set" (Annual Financial Reports), "File" (Capital Assets), "Unit Type" (All), and "Year" (2024). A blue "Download" button is positioned below the form.

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 Annual Financial Reports **File** Capital Assets

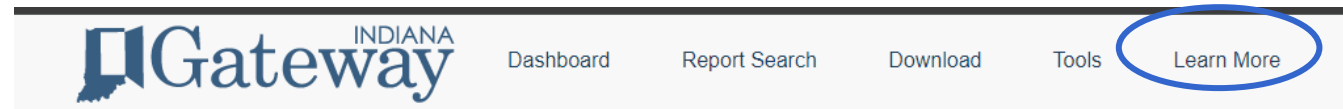
Unit Type All **Year** 2024

Download



Gateway – Public Site

- Units and the public can also link to other helpful sites.



Tools

- [Budget Notices for Local Government](#)
- [County Government Debt Visualization](#)
- [Gateway Submission Tracking](#)
- [Local Contract Search](#)
- [Local Tax + Finance Dashboard](#)
- [Property Tax Summary Visualizations](#)
- [Public Employee Compensation Lookup](#)
- [Tax Bill Estimator](#)
- [Taxpayer Portal](#)
- [TIF District Viewer](#)



Common Mistakes



Common Mistakes

- Common Mistakes can unravel an otherwise well thought out budget.
- Common Mistakes are varied, but many can be tied to:
 - Communication.
 - Missing Documents.
 - Form 9s.
 - School Checklist.
 - Timing of Meetings.
 - Incomplete documentation.
 - Form Errors.
 - 1782 Notice related.



Common Mistakes - Communication

- Lack of communication with the assigned Field Rep could lead to errors.
 - FR can assist with:
 - Reviewing Forms.
 - Reviewing the school budget calendar for adoption.
 - Explaining the error messages that can show up on Gateway.
 - Form issues that may not present an obvious source.



Common Mistakes – Missing Documents

- Missing Documents.
 - Resolutions.
 - Transfer.
 - Reduction.
 - New Debt Documentation.
 - Including TAW information and Temp Loans.
 - Capital Projects & Bus Replacement Plans.
 - Lease Affidavits.



Common Mistakes – Form 9s

- Not sending Form 9s for the first 6 months of the current year to your Field Rep may cause delay in the review of your school's budget.
- Field Reps rely on Form 9s to verify:
 - Cash Balances and Disbursements.
 - Spring Distributions of Property Taxes, Excise, CVET, and FIT have been deposited correctly.
 - Transfers for Waiver from Protected Taxes.



Common Mistakes – School Checklist

III. Reports that Must Be Uploaded in the Gateway Budget Application:

Note: The Department has already collected the Form 9 for the last half of 2022. (July to December 2022) Please do not submit this again.

- () DOE Form 9 for January 1 – June 30, 2023:
 - ___ Summary of Receipts and Expenditures.
 - ___ Summary of Investments.
 - ___ Summary of Obligations.
 - ___ Descriptive Listing by Fund and Account.

Page 2 of 3

- () 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 document are not acceptable.

- () NEW DEBT: The Department will need a copy of the final amortization schedule to compare 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 Lease Rental Payment.



Common Mistakes - School Checklist

- Using the School Checklist will mitigate many common mistakes listed above
 - Lists the documents the Department needs.
 - Provides areas to make notes or check off requirements to keep organized.
 - Lists where some documents need to be uploaded.
 - Capital Projects and Bus Replacement Plans.



Common Mistakes - Timing

- Timing of Meetings
 - 10 days between submission of Form 3 online and the Public Hearing.
 - 10 days between Public Hearing identified on the Form 3 and the adoption meeting.
 - Finishing the process by November 1.



Common Mistakes – Incomplete Forms

- Missing signatures on:
 - Form 4
 - Resolutions
 - Meeting minutes (if required)
- Missing votes
 - Board members sometimes forget to indicate their vote.
 - May require minutes.
- Missing Budget Components
 - Omitting Levy, Budget, Rate completely.



Common Mistakes – Form Errors

- Encumbrances wrong or omitted on the CYFW.
- Not including Education to Operation Transfers in proper areas.
- Including Education to Operation transfers in the June 30 expense total on the CYFW.
- Not including Property Tax Cap Estimates on the Form 4B.
- Not specifying amounts on transfers to Rainy Day.
- Not populating the adopted column on the Form 4B before printing the Form 4.



Common Mistakes - Other

- If filing for an appeal, make sure appears on the Form 3 in both the “Excess Levy” column and is also included as part of the advertised levy as well.
- Changing information on one form and not making sure it pulls through to the other forms.
- Not advertising or adopting sufficient levies to cover anticipated budget.
 - For debt funds, not having sufficient levies to cover debt obligations.



Common Mistakes - Other

- Using an AV base that is not consistent with your intentions for levy and/or rate.
- Not reviewing the 1782 Notice Recipients Form in Gateway.
 - Not having current contacts may delay response.
- Not reviewing the 1782 Notice upon receiving it.
 - Waiting too long may limit a detailed review.
- Not responding to the 1782 Notice within the 10-calendar day window.
 - By statute, responding past the 10-day window creates issues in instituting any changes.



Question and Answer Session



Contact the Department

- Website: www.in.gov/dlgf
 - “Contact Us”: <https://www.in.gov/dlgf/contact-us/>
- Budget Field Representative Map:
 - <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>
- Gateway Support: Support@dlgf.in.gov
- Telephone: (317) 232-3777