

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Local Officials

FROM: Brian Bailey, Commissioner *BBB*

RE: Binding and Non-Binding Review of Budgets and Document Submission with the Gateway for Pay 2012

DATE: April 26, 2011

This memorandum provides guidance about how web-based budget form reporting through the Indiana Gateway for Government Units ("Gateway") will affect: (1) submission of proposed budget documentation to the county council ("council") for non-binding review under IC 6-1.1-17-3.5; (2) the process for budget adoption for unit budgets adopted by another unit under IC 6-1.1-17-20; and (3) submission of final adopted budget documentation to the county auditor pursuant to IC 6-1.1-17-5.

IC 6-1.1-17-3.5 requires the unit to submit its proposed budget, tax rate, and property tax levy to the county council for a non-binding review. To facilitate this process, the Department has annually provided a worksheet to be completed by units for the purpose of the non-binding review. The Pay 2012 worksheet will be available in July at <http://www.in.gov/dlzf/6800.htm>.

Submission of this document to the County Auditor is necessary to meet the requirements for the non-binding review of the Pay 2012 budgets. *As in the past, this worksheet may be submitted in person, by fax, or by email.* A paper version of this form will be provided to the units attending budget workshops at the conclusion of the meeting with the budget field representative.

The county council shall determine whether it will require additional, supporting documentation from the units for the purpose of the review. If the council requires supporting documentation, then the council must specify to the units in the county the format(s) in which the documentation may be submitted. Options include, but are not limited to, paper submission, email submission of PDF documents, or access to the unit's proposed budgets in Gateway. Units will be responsible for providing this documentation to the council in the format specified. All information will be available electronically and accessible through Gateway.

IC 6-1.1-17-20 specifies that budgets of solid waste districts, conservancy districts, fire protection districts, and other unelected boards (in certain circumstances) are to be adopted by the county or city fiscal body. The officers of such units will be granted access to edit, but not submit, forms in the Gateway. Submission rights will be granted only to the fiscal officer of the city or county responsible for adopting the budget of the unit.

IC 6-1.1-17-5(d) requires a unit to submit two copies of its adopted budget to the County Auditor not more than two days after adoption. One copy is for the County Auditor to retain ("Auditor copy"), and the other is for the County Auditor to submit to the Department ("DLGF copy"). For Pay 2012 and beyond, the Department will

consider the DLGF copy to be the same as the electronic information available when the unit submits its adopted budget information through Gateway. The Department will not accept paper copies of the adopted budget forms. The Department will require submission of hard-copy documents for the Proof of Publication and the signed Ordinance of Appropriation (Form 4). These may be submitted directly to the Department by sending a PDF through Gateway (preferred), faxing, or mailing the documents. **The Department must be able to see the publication dates and the ad must be legible.**

Each county shall determine whether it will still require a paper copy of the adopted budget forms to be submitted to the Auditor or whether it will consider submission of the forms through Gateway as fulfilling the statutory requirement for the Auditor copy.

It is the responsibility of the county to make units aware of its determinations, both for the non-binding review supporting documentation and the final adopted budget submission requirements.

As in past years, detailed budget information, including timelines for the non-binding review and budget workshops, will be made available in June. Questions regarding Gateway may be addressed to Deputy Commissioner Sarah Ancel at 317.234.4376 or sancel@dlgf.in.gov.