

Department of Local Government Finance

<u>State Administration of Elementary and Secondary Education</u>	20-23-9	Annexation of a Township School Corporation-school corporations undertaking this option must submit various materials to the Department of Local Government Finance	Multiple: School Corporations & DLGF	DLGF function
<u>Levies other than General Fund Levies</u>	IC 20-46-1-7	Transfer of certain levies from general fund: A school corporation that adopts a resolution under this section shall, as soon as practicable after adopting the resolution, send a certified copy of the resolution to the department of local government finance and the county auditor.	Governing body, DLGF, county auditor	DLGF receives the information. DOE does not collect the information.
	IC 20-46-1-8	Resolution for referendum levy; purposes; review by department of local government finance: if a school corporation utilizes this funding method it must send a certified copy of the resolution to the DLGF, county fiscal body of each county in which the school corporation is located, and the circuit court clerk of each county in which the school corporation is located.	Governing body, DLGF, county fiscal body of each county in which the school corporation is located, and the circuit court clerk of each county in which the school corporation is located.	DLGF receives the information. DOE does not collect the information.
	IC 20-46-3-5	Racial Balance Levy: a school corporation may petition the DLGF to impose a property tax to raise revenue for the purposes of the fund. Petition must include various school based information.	Governing body, DLGF	DLGF receives the information. DOE does not collect the information.
	IC 20-46-4-10 & -11	School Transportation Levy: appeal; increased fuel or other costs; increase in maximum levy--Petition must include various school based information.	Governing body, DLGF	DLGF receives the information. DOE does not collect the information.
	IC 20-46-5-4	School Bus Replacement Levy: authority to impose levy; maximum levy; petition for adjustment-- can petition to DLGF to amend the levy amount.	Governing body, DLGF	DLGF receives the information. Form 9 filed with DOE reflects actual receipts/expenditures and fund balane
	IC 20-46-5-8 & -9	School Bus Replacement Levy: identifies the types of data that must be included in a bus levy plan and the format of the plan. DLGF then reviews and approves or disapproves of the plan.	Governing body, DLGF	DLGF receives the information. DOE does not collect the information.
	IC 20-46-5-10	School Bus Replacement Levy: plan amendments-- governing bodies may amend the bus plan by conducting a public hearing and submitting the amended plan to the DLGF for approval.	Governing body, DLGF, public	DLGF receives the information. DOE does not collect the information.
	IC 20-46-6-10	Capital Projects Levy: identifies the types of data that must be included in a bus levy plan and the format of the plan. DLGF then reviews and approves or disapproves of the plan.	Governing body, DLGF	DLGF receives the information. DOE does not collect the information.
	IC 20-46-7-8	Debt Service Levy: DLGF approval of school corporation indebtedness-- school corporations must file a petition requesting approval from the DLGF to incur bond indebtedness, enter into a lease rental agreement, or repay from the debt service fund loans made for the purchase of school buses under IC 20-27-4-5.	Governing body, DLGF	DLGF receives the information. DOE does not collect the information.
	IC 20-46-7-10(b)(2)	Debt Service Levy: DLGF finance may not approve a school corporation's proposed lease rental agreement unless the school corporation: conducts a feasibility study, holds public hearings, and hears public testimony on using a 12 month term rather than expanding classroom space and establishes that additional classroom space is necessary.	Governing body, DLGF	DLGF receives the information. DOE does not collect the information.
	IC 20-46-7-15	Debt Service Levy: use of savings resulting from refunding bonds-- a school corporation may make a request to continue to impose a debt service fund levy in the amount that the school corporation would have been able to impose to pay debt service on bonds that were retired or refunded by the issuance of refunding bonds. A school corporation must include in its request a copy of the ordinance adopted under IC 5-1-5-2.5.	Governing body, DLGF	DLGF receives the information. DOE does not collect the information.

Department of Local Government Finance

<u>Borrowing & Bonds</u>	IC 20-48-1-11	Annual review of obligations; department of local government finance; increase in levy to pay obligations; intercept of state distributions to pay obligations: DLGF must review school debt information on an annual basis.	Governing body, DLGF	TOS, DLGF and DOE involved based on agency responsibilities.
<u>Non Title 20 Reporting Requirements</u>	IC 6-1.1-17-16(j)	State Agency Review and Feedback of Budget	Department of Local Government Finance	Review process between DLGF and political subdivision; DOE does not use this data
	IC 36-1-12.5-10	Submission of contract and annual report to DLGF.	DLGF	DLGF receives the information. DOE does not collect the information.