

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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2025 Budget Submissions and Review to be Completed in Gateway

This document is provided to assist units by providing a general overview of the data review and budget form submission process in Gateway. Units can use the steps below as a checklist to ensure that the forms are submitted correctly. More detailed information about each of the Budget Forms listed below, including step-by-step instructions, can be found in the Gateway User Guides: <https://gateway.ifionline.org/help.aspx>, or linked in the header names below.

1. 1782 Notice Recipients

- The contact information for officials to receive the 1782 Notice has been prepopulated with the information submitted last year. Please review the list for accuracy and make any updates needed. Officials are encouraged to include multiple recipients. Secondary email addresses for the budget submitter are also ideal.

2. Form 1: Line Item Budget Estimate (Advertised Column Only)

- Each budgeted line item will roll over from last year.
- Other lines can be added or removed as needed.
- Enter the budgeted amount for each line item in the Advertised Column.

3. Form 2: Estimate of Miscellaneous Revenues

- This Form is available to be uploaded by your Field Representative at your summer budget workshop.
- If uploaded, review the information in Gateway.
- Home rule funds' revenues cannot be uploaded during budget workshops.
- If not uploaded, the revenue codes have rolled over from the prior year which can be added/removed as needed.
 - In the first column, enter the amount of revenue estimated for July 1 - December 31, 2025.
 - In the second column enter the amount of revenue estimated for all of calendar year 2026.

4. Current Year Financial Worksheet

- This Form is available to be uploaded by your Field Representative at your summer budget workshop.
- If uploaded, review the information in Gateway. [Contact your DLGF Budget Field Representative](#) if any changes are made to the data. Home rule funds cannot be uploaded during budget workshops.
- If the form was not uploaded, complete all applicable fields for each fund.

5. **Debt Worksheet** (Only applicable if the unit has a debt paid from a debt service fund.)

- The Debt Worksheet in the Budget Application will be automatically populated with the completed information from the Pre-Budget Worksheet.
 - First column (Line 5) Check the box for payment(s) to be made July 1 - December 31, 2025.
 - Second column (Line 15) Check the box for payment(s) to be made in calendar year 2026.
 - Third column (Line 18A) Check the box for payment to be made January - June 30, 2027.
 - Fourth column (Line 18B) Check the box for payment to be made July 1 - December 31, 2027.

Note: If a debt has been paid early or will be paid late, verify the actual period the debt will be paid, not necessarily the due date or scheduled date. Also, be sure that any new/anticipated debts are also included.

6. **Form 4B** (Advertised Section Only)

- This Form is available to be uploaded by your Field Representative at your summer budget workshop.
- If uploaded, review the information in Gateway. [Contact your DLGF Budget Field Representative](#) if any changes are made.
- There is no data entry for home rule funds. The information populates automatically upon loading each fund.
- If the form was not uploaded, the unit will need to follow the steps below for each fund.
 - Click the “Click to Edit Levy, Rate, Tax Cap Impact” button.
 - Enter the estimated NAV, desired property tax levy, estimated tax cap loss, and click “Save/Close”.

7. **Form 3: Notice to Taxpayers**

- This Form is available to be uploaded by your Field Representative at your summer budget workshop.
- If uploaded, review the information in Gateway. [Contact your DLGF Budget Field Representative](#) if any changes are made to the data.
- Enter any special notes to be included on the Notice to Taxpayers (e.g., virtual meeting links).
 - Townships are **required** to provide their Township Assistance phone number in this section.
- If the form was not uploaded, the unit would complete the Form 3 in Gateway.
 - Enter the date, time, and address of the public hearing and adoption meeting.
 - Use both grey “Click Here” buttons to populate the budget and property tax levy amounts from Form 4B.
- **Form 3 must be submitted a minimum of ten (10) days prior to the public hearing.**
- **If the public hearing needs to be rescheduled, [contact your DLGF Budget Field Representative](#).**

8. Run the Error Prevention Report (“EPR”) and Submit [Form 3](#).

- The EPR will identify common issues with your submission. [Contact your DLGF Budget Field Representative](#), as needed, to resolve errors.

With the completion of STEP 8, including submitting the Form 3, units will have completed all necessary steps to conduct their public hearing. After the public hearing, units can begin at STEP 9.

9. [Form 1](#) (Adopted Column Only)

- Click the blue button that says, “Copy ALL Advertised Amounts for ALL Funds,” then make any necessary adjustments for the Adoption meeting in the “Adopted Amount” column only.

Copy ALL Advertised Amounts
for ALL Funds

10. [Form 4B](#) (Adopted Section Only)

- Click the green “Click to Copy All Advertised Amounts to Adopted for All Funds” button and make certain that the adopted columns for Lines 11, 12, 15, and the Tax Rate are complete for each fund.
- Make any adjustments for the adoption meeting.
- Review each fund to ensure that the operating (cash) balance is a positive value.
- Analyze and make sure you understand the budgeted effect on cash reserves by comparing the estimated ending cash balance at the end of 2025 (Line 9) and 2026 (Line 18) for each fund.

Click to Copy All
Advertised Amounts to
Adopted for All Funds

11. [Form 4](#)

- If applicable, enter the Resolution or Ordinance number in the top right corner and click save.
- Enter the date of the Adoption Meeting.
 - Note: The date entered must match the date of the adoption meeting listed on the Form 3. If the dates are different, [contact your DLGF Budget Field Representative](#).
- Enter the name of the Adopting/Fiscal Body and Select the type from the drop-down menu.
- Enter the names of current board/council members. Click “+ Add” after typing each name.
- Home rule funds can be pulled from Form 1’s adopted column by clicking “Copy HR Budgets from Form 1”.
- Budgets, Property Tax Levies, and Tax Rates are pulled from the Adopted Column of Form 4B (*See Step 10*).
 - Verify all Budgets, Property Tax Levies, and Tax Rates have populated correctly for all funds.
 - Compare these amounts to Form 3 and make sure that any differences are due to intentional decreases.

12. Run the Error Prevention Report (“EPR”) and Print/Adopt [Form 4](#).

- The EPR will identify common issues with your submission. [Contact your DLGF Budget Field Representative](#), as needed, to resolve errors.
- Mark the Form 4 as “Ready to Submit” at the bottom, print Form 4, and take the form to the Adoption Meeting.
 - Note: A completed Form 4 must include signatures, vote designation, completed attestation line (excludes townships), and answers for both questions about December Debt Issuances and Shortfall submissions.

With the completion of STEP 12, units will have completed all the necessary steps to conduct their adoption meeting. After that meeting, units can begin at STEP 13.

13. [Upload Signed Form 4](#)

- Scan the entire signed Form 4, including the adopted budget, levies, rate, signature sections, and the questions about Shortfall submission and December Debt issuances.
- On the Unit Main Menu select “Submit Signed Form 4 and other Documents”, choose the “Signed Budget Ordinance/Resolution (Form 4)” option, and manually add the words “**2026 Form 4**” as the description. Finally, click the “Browse” button, locate the file, and attach it to complete the upload.
- **Submission / Upload is required within five (5) business days after adoption.**

14. [Submitting Gateway Budget Forms](#) – Budget Form Menu

- Entering information into the budget forms is the first step in budget certification, but the forms must be submitted to complete the process. Once the form is marked as “ready to submit”, go back to the “yellow Gateway’s Budget Form Menu” and click the green “click to submit completed form to DLGF” button.
- Confirm that all forms on Gateway’s Budget Forms Menu are highlighted in green.
 - For units without a debt paid from a debt service fund, the Debt Worksheet is the only form that will not be submitted and will remain highlighted in yellow.