
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Political Subdivisions
FROM: Wesley R. Bennett, Commissioner
RE: 2019 Budget Forms are Available for Use
DATE: May 22, 2018

The 2019 Budget Forms are now open and available for use in Gateway.

The Department of Local Government Finance (“Department”) has released the 2019 budget forms through Gateway. Gateway may be accessed at <http://gateway.in.gov>. Taxing units will use the Gateway Budget forms to submit budget information to the Department. The forms look and operate similarly to how they did for 2018 budgets.

Taxing units that choose to upload their funds, departments, Form 1: Budget Estimate, and Form 2: Miscellaneous Revenues may do so at this time. The Department will release a separate memorandum to software vendors providing information about the 2019 budget upload process. As is the case with the budget forms, the upload process will largely mirror the 2018 process.

Information for School Corporations

School corporations are preparing for the transition to a new set of funds as required by House Enrolled Act (“HEA”) 1009-2017 and HEA 1167-2018. The following funds are no longer available for school corporation use:

- 0101: General
- 0608: Historical Society
- 1214: Capital Projects (Schools)
- 1216: Racial Balance
- 2016: Art Institute
- 6301: Transportation
- 6302: Bus Replacement

In their place, school corporations will use:

- 3101: Education
- 3300: Operations

For the Form 2 (Miscellaneous Revenues) and Current Year Financial Worksheet, school corporations will complete the forms as if the education and operations funds were in place for the second half of 2018.

The Department has also implemented a number of controls specific to transfers among funds for use by school corporations. On Form 2, school corporations may record transfer amounts to be received from the Education, Operations, and Rainy Day funds.

On Form 4B, also known as the 16 line statement, the Department has added a line known as “School Transfer Out” underneath Line 1. This line should be completed directly on Form 4B. It represents an amount of money a school corporation intends to transfer from a given fund. The amount must be either a positive number or \$0. It should not be a subset of Line 1, which represents current year expenditures. Instead, it is a standalone line item directly on Form 4B.

School Corporation Transfer Example

The Department provides this example to demonstrate how a school corporation may utilize the revised budget forms. For the sake of this example, the school corporation board has passed a resolution stating that the school corporation is to transfer \$10,000 monthly throughout 2019 from the education fund to the operations fund.

In this example, on Form 2, a school corporation would list \$120,000 as a transfer from the education fund to the operations fund. The revenue will appear under the “Other Revenue” category on Gateway Form 2. This particular revenue would be listed for the 3300: Operations fund.

Similarly, on Form 4B, the school corporation would list \$120,000 as a school transfer out directly underneath line 1. This line item would be listed for the 3101: Education fund.

In this example, placing the \$120,000 miscellaneous revenue on Form 2 for the Operations Fund and carrying that amount forward to Form 4B will ultimately increase Line 9: Total Funds. In the same way, placing the \$120,000 transfer out on Form 4B for the Education Fund will increase Line 5: Total Funds Required.

Transfers are not restricted to moving from the education fund to the operations fund. School corporations are encouraged to contact their budget field representatives for questions about recording transfers on the budget forms.

Gateway budget user guides may be found at <https://gateway.ifionline.org/help.aspx>.

Contact Information

Questions related to the contents of the budget forms should be directed to the Department’s Budget Field Representative team. Budget Field Representative county assignments and contact information may be found at http://www.in.gov/dlgf/files/Field_Rep_Map_-_Budget.pdf.

Technical questions about Gateway’s Budget application should be directed to the Department’s Gateway support team at Gateway@dlgf.in.gov or (317) 234-4480.