



Department of Local Government Finance

Gateway 101

Presented by:
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March 2020



Agenda

- This training session will help you with better understanding the following:
 - How to both gain and delegate access to the various Department of Local Government Finance (“Department”) applications in Gateway;
 - What reports you are required to submit to the Department in Gateway; and
 - What information is available to the general public on Gateway.



Gateway



A Brief History of Gateway

- Launched in 2010, Indiana Gateway for Government Units (“Gateway”) is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens.



A Brief History of Gateway

- As of March 2020, 22 different applications are used by hundreds of local units of government, schools, state agencies, casino operators, and others to submit financial and operational data to the State of Indiana.
- Data submitted includes budgets, debt issuances, TIF district summaries, annual financial reports, employee compensation reports, local development agreements, and school district collective bargaining reports, among others.



Gateway Username

- Per the Authorized User Policy (<https://gateway.ifionline.org/UserPolicy.aspx>), an authorized users' Gateway login information and PIN number is exclusively for individual use and should not be shared.
- A Gateway username must be a working/valid email address in which the associated user is the only individual with:
 - The ability to view emails sent to the email address;
 - The ability to send emails from the email address; and
 - Access to the login information to the Gateway username/email address.



Defining the Fiscal Officer in Gateway



Fiscal Officer for Department Gateway Applications

- The Department considers the employee ultimately responsible for the unit's finances to be the "Fiscal Officer." The Fiscal Officer is the default submitter/delegating official for the reports located within the Department Gateway applications (other than the Budget application, if applicable).
 - Please Note: A CPA/consulting firm/consultant that the unit has hired would not be considered the Fiscal Officer of the unit.
 - For special district units who do not have an employee responsible for the finances of the unit, the Department considers the District Board President/Chair to be the default submitter/ delegating official for the reports located within the Department Gateway applications.



Fiscal Officer for Department Gateway Applications

- Please Note: The Fiscal Officer is the person who all other employees of the unit ultimately report to.
 - This is not necessarily referring to the employee of the unit who will be the primary person to enter data into the Department Gateway applications.
 - It is possible that the employee responsible for the finances (i.e. the person who employees of the unit ultimately report) may not be the employee who enters in the majority of the data into Gateway for the unit.
 - If the unit only has one employee, then by default, they are the Fiscal Officer.
 - If the unit does not have any actual employees (i.e. only volunteers), then the Fiscal Officer would be the volunteer who all other volunteers of the unit ultimately report.
 - It is possible that the “Fiscal Officer” may be different than the SBOA Fiscal Officer.



Fiscal Officer for Department Gateway Applications

- It is the responsibility of the Fiscal Officer to personally log into Gateway under their specific Gateway username to “submit” any forms or reports located within the Department Gateway applications (with the exception of the Budget application).



Fiscal Officer for Department Gateway Applications

- Only the Fiscal Officer is permitted to have submission rights in the following Department Gateway applications:
 - Budget;
 - TIF Management;
 - Property Tax Adjustment Board of Appeals (PTABOA);
 - Data Entry for CNAV and Form 22 (DECAF);
 - Economic Development Reporting (EDR);
 - Other Post-Employment Benefits (OPEB); and
 - SB131 (Solid Waste Management Districts ONLY).



How to Delegate Access to Gateway Applications

- It is easy to delegate access to the Gateway applications to other individuals via a valid Limited Delegation of Authority (“LDA”) form.
- To delegate access to a Gateway application, please email gateway@dlgf.in.gov and provide the name, title, start date of position, and a working/valid email address that contains specific identifying information (such as name or initials) of any other individuals who assist with entering data into the Department Gateway applications, and the Gateway team will provide access under their own specific Gateway username.



Relinquishment of Authority Process

- The default submitter/“Delegating Official” to the Department Gateway applications for school corporations is the current Superintendent.
- The Superintendent may delegate access to the school corporation’s Chief Financial Officer/Corporation Treasurer by submitting a Limited Delegation of Authority (LDA) Form.
 - The Superintendent will retain their “submitter” status to forms/report located within the Department Gateway applications OR
- The Superintendent may relinquish their authority to submit the forms/report located within the Department Gateway applications to the Chief Financial Officer/Corporation Treasurer by submitting a “Relinquishment of Authority” (ROA) Form.
 - Relinquishing “submit” access is “all or nothing.” In other words, it is not possible to relinquish submit access to just one application.



Relinquishment of Authority Process

- It is the responsibility of the school corporation to notify the Department in a timely manner any time a) there is a change in Superintendent and/or Chief Financial Officer/Corporation Treasurer or b) any time that the Superintendent and/or Chief Financial Officer/Corporation Treasurer begin an extended leave.
- This notification should be sent to the Department's Gateway Inbox at gateway@dlgf.in.gov.
- When there is a change in Superintendent and/or Chief Financial Officer/Corporation Treasurer, the school submit permissions for Department Gateway applications reset back to the default of the Superintendent having those rights.



Relinquishment of Authority Process

- In the event a school corporation's Chief Financial Officer/Corporation Treasurer has been granted "submit" access by the Superintendent via the ROA process:
 - When the current official Chief Financial Officer/Corporation Treasurer begins an extended leave of absence, "submit" access to the Department Gateway applications is removed from the current Chief Financial Officer/Corporation Treasurer and granted to the current Superintendent
 - Additionally, when there is a vacancy in the Chief Financial Officer/Corporation Treasurer position, the Superintendent will be responsible for submitting reports located in the Department Gateway applications.



Gateway Applications



Gateway “Select Application” Page



[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
Abstract	Details
Assessor Reports	Mar 31
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 1	Nov 15
Collective Bargaining Reporting	Apr 15
Collective Bargaining Contract Upload	Nov 15
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
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29

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

Bureau of Motor Vehicles	Deadline
Ordinance Portal	Sep 1

Administrative Tools

- [User Guides](#)



Gateway Applications – All Unit Types

- Gateway applications containing reports that all applicable unit types are required to submit:
 - Budget;
 - Debt Management;
 - Economic Development Reporting (EDR);
 - Other Post-Employment Benefits (OPEB); and
 - File Transmission.



Gateway Submission Deadlines in 2020

Due Date	Task
February 28	Deadline for submission of annual Debt Affirmation in Debt Management.
March 2	Deadline for submission of Other Post-Employment Benefits (OPEB)(Retiree benefits & expenditures).
April 30	Deadline for submission of Pre-Budget Worksheet.
September 1	Deadline for employees of units subject to Binding Review to enter/edit information in the Budget Forms.
September 30	Deadline for Gateway submission of Economic Development Reporting (EDR).



Gateway Submission Deadlines

Due Date	Task
*Ongoing	Debt Management: Units are required under IC 5-1-18-6 to report new debt as it is incurred. Units must complete a report in the Gateway Debt Management application no later than one month after the date on which the bonds are issued, the loan is closed, or the lease is executed.
*Ongoing	File Transmission/Contract Upload: IC 5-14-3.8-3.5 required each political subdivision to upload contracts that were entered into after June 30, 2016 and exceed \$50,000 to be uploaded into the Gateway File Transmission application not later than 60 days after the date the contract is executed.



Department Budget Form Submission Deadline

Due Date	Task
10 Calendar Days prior to Date of Public Hearing	Deadline for Submission of Budget Form 3.
5 Days After Date of Adoption	Deadline for submission of all Budget Forms in Gateway for units with Date of Adoption Meeting before November 2.
November 9	Deadline for submission of all 2021 Budget Forms in Gateway for units with Date of Adoption Meeting on November 2.



Budgets

Gateway INDIANA
for government units

An *Information for Indiana* Data Site

Home About Account Settings User Guides Logout

Department of Local Government Finance

Select Unit > Unit Main Menu

Selected Year: 2020 | Selected Unit: Tipton County - 0006 Wildcat Township, Tipton Co.

Unit Main Menu - 0006 Wildcat Township, Tipton Co.

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

Department of Local Government Finance Tasks

- Pre-Budget Worksheet** - Submitted on 4/23/2019 2:25:32 PM
Provide information and estimates in advance.
- Customize Funds, Departments, Debts, Rev. Codes**
View and edit lists of funds, depts., debts by fund and rev. codes.
- 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.
- Property Tax Cap Info**
View Property Tax Cap Data Currently Entered on all Forms
- Optional Flat File Upload**
Fund List, Department List, Fund-Dept Relationship, Form 1, Form 2

Other Items

- Gateway Survey**
- Unit Specifications**
- Browser ID**



Budgets

Gateway INDIANA
for government units

An *Information for Indiana* Data Site 

[Home](#) [About](#) [Account Settings](#) [User Guides](#) [Logout](#) **Department of Local Government Finance**

Select Unit > [Unit Main Menu](#) > **Budget Form Menu**
Selected Year: 2020 | Selected Unit: Tipton County - 0006 Wildcat Township, Tipton Co.

Select from Available Forms

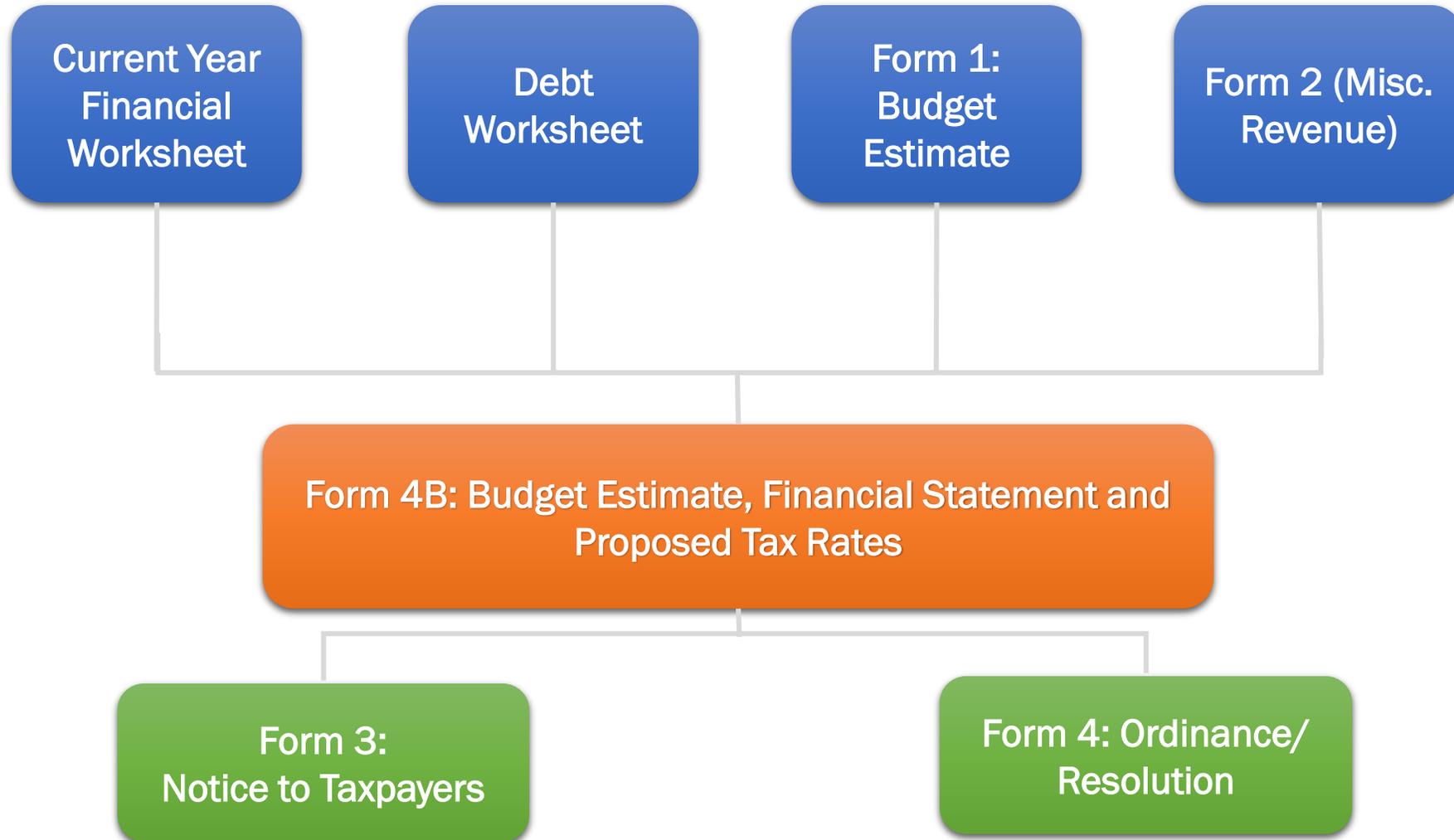
[Chart](#) [Error Prevention Report](#) [Budget Forms Flow](#)

The budget form submission deadline for this unit and budget year has passed. The budget forms are closed to editing.

Current Year Financial Worksheet: Additional Calculations for Form 4B <input checked="" type="checkbox"/>
Click to view form <input checked="" type="checkbox"/> This form has been submitted. <small>Submitted on 9/6/2019 9:35:40 AM</small>
Debt Worksheet 
Form 1: Budget Estimate <input checked="" type="checkbox"/>
Form 2: Estimate of Miscellaneous Revenues <input checked="" type="checkbox"/>
Form 3: Notice to Taxpayers <input checked="" type="checkbox"/>
Form 4: Ordinance / Resolution of Appropriations and Tax Rates <input checked="" type="checkbox"/>
Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate <input checked="" type="checkbox"/>
1782 Recipients: Registration of 1782 Notice E-mail Recipients <input checked="" type="checkbox"/>



Budget Forms – Flow Chart





Budgets

- All units that have their budget reviewed and certified by the Department must submit their proposed and adopted budget information in Gateway.
- The Pre-Budget Worksheet is the first form (for a particular budget cycle) that must be completed and submitted in Gateway and is due by April 30.
- Starting in 2019 (for the 2020 Budget), units have up to five days after the date of budget adoption to submit their adopted budget information in Gateway.
- Additional webinar training sessions will be provided on how to complete the various forms in Gateway and will be available for review on the Department's website.



Debt Management – Debt Affirmation

- The Debt Affirmation must be submitted in the Debt Management application by March 1 each year. In 2020, the deadline was February 28 due to March 1 falling on a weekend.
- Please Note: Even if a unit does not have any debt, the Debt Affirmation is still required to be submitted.



Debt Management

[Select Unit](#) > [Select Debt](#)

Debt Affirmation Due March 1, 2018

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

Gateway1 - Dlgf City 10

[File Upload](#)

Bond Name Link	Retired	Status
decimal debt	<input type="checkbox"/>	Submitted
General Obligation Bond 2012	<input type="checkbox"/>	Submitted



Debt Management – Debt Affirmation

- An authorized user with submit access to the Debt Management application may submit the annual Debt Affirmation by taking the following steps:
- Access the Debt Management application for your unit (see instructions above on how to access);
- Check the box affirming that the debt reports listed below are accurate and correct as shown below;

Select Unit > Select Debt

Debt Affirmation Due March 1, 2018 ⚠

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



Debt Management – Debt Affirmation

3. Enter your first and last name in the “Name” box as shown below;

Name



Debt Management – Debt Affirmation

4. Enter your title in the “title” box (i.e. “Conservancy Financial Clerk/Fiscal Officer”) as shown below.

Title

Financial Clerk



Debt Management – Debt Affirmation

5. Enter your specific 4-digit PIN number in the “Signature/PIN” box as shown below:

Signature/PIN



Debt Management – Debt Affirmation

6. Click the gray “Sign and Submit” button as shown below:

[Select Unit](#) > [Select Debt](#)

Debt Affirmation Due March 1, 2018

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



Economic Development Reporting (EDR)

[Select Unit and Year](#) > Economic Development Reporting

County: Gateway1 county
Unit: DLGF City 10 unit
Year: 2019

Did your unit receive economic development payments under a local development agreement between July 1, 2017 and June 30, 2018?

Yes No



Economic Development Reporting (EDR)

- All taxing units are required to submit the Economic Development Reporting (EDR) report in Gateway by September 30 each year, regardless of whether the unit receives economic development payments or does not receive economic development payments.
- The economic development payments subject to reporting are monetary disbursements initially provided by a licensed owner of a riverboat, an operating agent of a riverboat, or an affiliate of an owner or operating agent.



Economic Development Reporting (EDR)

- IC 4-33-23-4 defines an economic development payment as a monetary disbursement paid under a local development agreement that is:
 - Received by a unit of government or any other person; and
 - Not paid in exchange for anything of value.
- If you have additional questions as to whether items would qualify as an economic development payment, the Department recommends speaking with your local counsel.



Economic Development Reporting (EDR)

- If the answer to the question below is “No”, then all the authorized submitter needs to do is click “No”, sign and submit.
- If the answer is “Yes”, then the authorized submitter will need to complete the EDR report.

[Select Unit and Year](#) > Economic Development Reporting

County:
Unit:
Year: 2019

Did your unit receive economic development payments under a local development agreement between July 1, 2017 and June 30, 2018?

Yes No



Gateway File Transmission/Contract Upload

Select Unit > File Transmission Menu > Contracts Upload

Dlgef City 1 - Gateway1 County

Contracts Upload

1 active contracts

+ Add a Contract

Filter

Category	Vendor	Est. Cost	Sign Date	End Date	Purpose	Date Added	Status	Amend
▶ Capital Outlays	TETST	\$0.00	06/07/2017	06/07/2017		06/30/2017	Active	

◀ ◁ 1 ▷ ▶ ▶ Page size: 10 ▾ 1 items in 1 pages



Gateway File Transmission/Contract Upload

- IC 5-14-3.8-3.5 states that if a contract was entered into after June 30, 2016 and exceeds \$50,000, then it should be uploaded into the Gateway File Transmission/Contract Upload application by an authorized user.



Gateway File Transmission/Contract Upload

- Statute does not provide a definition for “contract” or “amendment” in IC 5-14-3.8-3.5, other than to say that a contract includes all pages and attachments. The Department’s guidance to units that ask has been to interpret the term broadly.
- It is certainly ok to speak with local counsel about whether items would qualify, but in general, where questions exist, the Department has been encouraging units to err on the side of uploading files.



Other Post-Employment Benefits (OPEB)

OPEB Reporting Functions

-  **Step 1: Initial Configurations**
Declare full-time employees and any health insurance plans.
-  **Step 2: Health Insurance Plans**
Enter health insurance plan(s)
-  **Step 3: Expenses**
Figures into expenses paid in the last year.
-  **Step 4: Liability**
Figures into liability and unfunded liability.
-  **Step 5: Assets**
Figures into assets and contributions to asset fund.
-  **Final Step: Submission**
Manage the OPEB submission status for this unit.



Other Post-Employment Benefits (OPEB)

- IC 36-1-8-17.5 requires political subdivisions to report by March 1 of each year on all other post-employment benefits. In 2020, the deadline was March 2 due to March 1 falling on a weekend.
- The definition of OPEB includes healthcare and other nonpension benefits provided to employees.
 - Benefits required include medical, prescription drug, dental, vision, hearing, life insurance, long-term care benefits, and long-term disability benefits (not covered under a pension plan) that are provided AFTER employment ends.
- Please Note: All political subdivisions are required to report, even if the unit does not offer OPEB.



Department v. SBOA

- It is important when you have a question related to Gateway that you contact the agency that handles the application. The Department Gateway team does not have access to the SBOA applications and vice versa.
- The “Select Application” page of Gateway lists all of the current applications in Gateway. The applications are color-coded based on the agency that oversees that application.

Department of Local Government Finance (DLGF)	State Board of Accounts (SBOA)
Debt Management	100R
Economic Development Reporting	Annual Financial Report
File Transmission	Monthly and Annual Engagement Uploads
Other Post-Employment Benefits	Conflict of Interest Disclosure
	E-1 Entity Annual Report
	ECA Risk Report



Gateway Public Reporting Site



[Dashboard](#)

[Report Search](#)

[Download](#)

[Tools](#)

[Learn More](#)

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.



[Budgets](#)

Every local government unit with authority to levy a property tax must submit a budget for the coming calendar year to DLGF, which has the responsibility to review and certify budgets and set tax levies and tax rates.



[Collective Bargaining](#)

Each public school corporation is required to report on their collective bargaining with the Indiana Education Employment Relations Board. Gateway is now being used to collect and publish those data.



[Conflict of Interest Disclosure](#)

Public servants are required to disclose conflicts of interest to the State Board of Accounts.



[County Abstract Public Reports](#)

County auditors must submit an annual summary of property assessments, taxes, deductions and tax exemptions, as well as unpaid taxes, to the State Auditor.



[Debt Management](#)

These reports help the public know how much local government debt has been



[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).



[Local Development Agreements](#)

Gaming establishments may have local development agreements with various groups in their area. These are reported to the Indiana Gaming Commission each year along with the amount disbursed.



[Property Tax](#)

Property taxes are a primary source of funding for local governments. These summary reports provide an overview of the property taxes paid and distributed.



[Redevelopment Commissions](#)

Redevelopment Commissions are required to submit a report (not standardized at this time) for review to DLGF. These reports are submitted in PDF and available via the Gateway in the form in which they were submitted.



[School Extra-Curricular Accounts](#)

School corporations must file a report of their fund balances, receipts and expenditures for their extra-curricular accounts each fiscal year. This is used by SBOA to develop criteria to exam the extra-curricular accounts.



[Solid Waste Management Districts](#)



Gateway Public Reporting Site

- The Gateway Public Reporting Site offers a variety of reports to the general public; you do not need a Gateway account to access this read-only information.
- Information contained in these reports comes from the data that has been submitted by them local units of government via the different applications.



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 »](#)



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Gateway Public Reporting Site

- Members of the public can also do a search for a particular local unit of government and see what applicable Gateway reports are associated with that unit.

Report Search

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[Browse Reports](#)

[Search by Unit](#)

[Search by Address](#)

Search By Unit

Start typing the name of a governmental unit. When the desired unit appears in the autocomplete list below the textbox, select the unit.

Type in the name of a reporting unit:



Gateway Public Reporting Site

- Members of the public can also enter a particular address to see what local units of government are associated with that address and can, then, also access the reports that are associated with those particular units.

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

Search By Address

Choose a location, either by entering an address or by clicking directly on the map, to find government units or other reporting entities associated with that address.

Address:



The address selected is located within the boundaries for the following Taxing District: 101 - INDPLS CITY - CENTER TWP

Government Units

The units below are taxing units associated with this address.



Resources

- User Guides A screenshot of a green navigation menu with icons and text for Home, About, Account Settings, User Guides, and Logout. The 'User Guides' option is highlighted with a green rectangular box.
- Information Icons A blue square icon with a white lowercase letter 'i' inside, representing an information icon.
- YouTube Training Videos
 - www.youtube.com/user/dlgfgateway
- Department Memos: www.in.gov/dlgf/2444.htm
- Department Gateway Email: gateway@dlgf.in.gov
- Call: 317-234-4480
 - *Note: The Department requests that unlock/un-submit requests and password resets are provided via email.



Questions?



Thank you!

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- Email: jjohnson@dlgf.in.gov

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- Email: wottensmeyer@dlgf.in.gov

Website: www.in.gov/dlgf

“Contact Us”: <http://www.in.gov/dlgf/2338.htm>