



Department of Local Government Finance

DLGF Overview

Daniel Shackle
Commissioner

September 2024



Agenda

- About the DLGF
 - Mission & Values
 - Staff & Responsibilities
- Resources
 - DLGF Website
 - Gateway
 - DLGF Support
- Recent Hot Topics
- Your Questions



About the DLGF



About the DLGF – Mission & Values

Mission Statement

- The mission of the Department is to ensure a fair and equitable property tax system for Indiana taxpayers.

Core Values

- 1. Put taxpayers first.
- 2. Respect local control.
- 3. Excellence in all that we do.



About the DLGF - Staff

- Daniel Shackle – Commissioner
- Scott Maitland – Deputy Commissioner & Chief of Staff
- Emily Crisler – General Counsel
- Barry Wood – Assessment Division Director
- Jamie Bolser – Budget Division Director
- Jenny Banks – Communications Division Director
- Josh Jacoboski – Information Systems & Data Analysis Division Director



Assessment Division

- **Assessment Division**
 - Barry Wood – Division Director
 - 2 Statisticians, 8 Assessment Field Reps
 - Main Responsibilities:
 - Providing Support for Local Assessing Officials.
 - Providing Continuing Education Opportunities and Proctoring Certification Exams.
 - Completing State Assessed Property Audits.
 - Review and Approval of:
 - Annual Ratio Studies.
 - Land Order Reviews.
 - Cyclical Reassessment Plans.

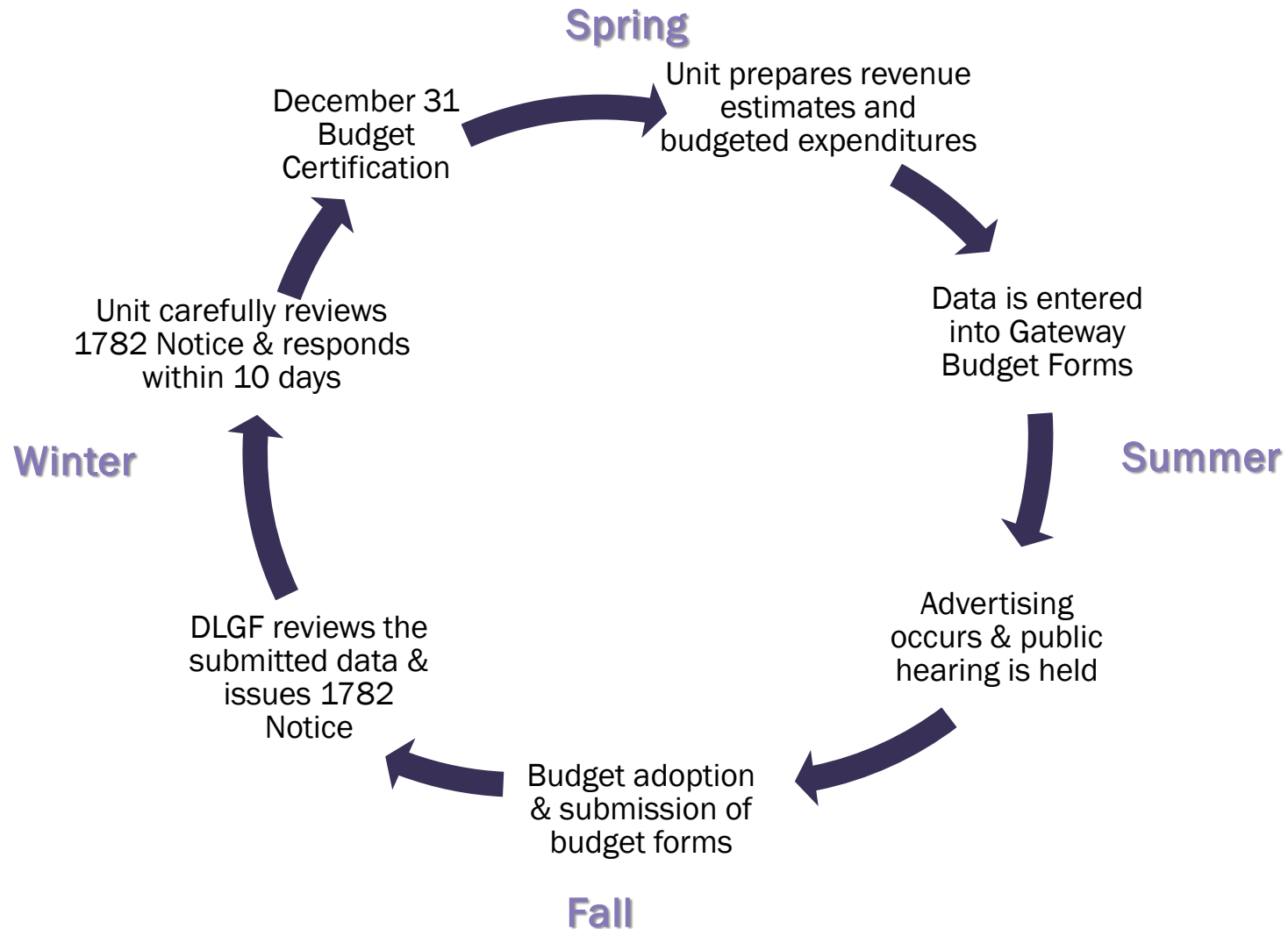


Budget Division

- **Budget Division**
 - Jamie Bolser– Division Director
 - Miranda Bucy – Assistant Division Director; Ryan Burke – Assistant Division Director
 - 10 Budget Field Reps
 - Main Responsibilities:
 - Providing Support for Local Officials/Fiscal Officers.
 - Providing Continuing Education Opportunities through local presentations/webinars.
 - Review and Approval of:
 - Annual Estimates of Revenues, Maximum Levies, LIT, etc..
 - Budget Workshops.
 - Budget Checking.
 - Additional Appropriations.
 - Debt Submissions.



The Budget Process: Simplified





Budget Calendar

- The Department releases a preliminary Budget Calendar that lists some of the deadlines and key dates for all units during the year related to budgets.
- The calendar may be amended after the legislative cycle ends.
- 2024 Budget Calendar
- <https://www.in.gov/dlgf/files/2024-memos/240207-Van-Dorp-Memo-2024-Budget-Calendar.pdf>



Communications Division

- **Communications Division**
 - Jenny Banks – Division Director
 - Gateway Support Coordinator, Administrative Assistant
 - Main Responsibilities:
 - Providing Support for Local Officials, General Public.
 - Tracking Continuing Education Credits and Proctoring Certification Exams.
 - Communication of Deadlines, Trainings, Memos, Presentations, Reports, etc.
 - Working to schedule local visits, presentations, and general outreach with associations, and local partners.



Data Analysis Division

- **Data Analysis Division**
 - Josh Jacoboski – Division Director
 - 2 Tax Data Analysts
 - Main Responsibilities:
 - Completing Data Compliance Reviews on
 - Sales Data.
 - Tax Bill Data.
 - Assessment Data.
 - Status Tracking throughout the Calendar Year.
 - Software Certification process for:
 - CAMA Software Vendors.
 - Tax and Billing Software Vendors.
 - Sales Disclosure Software Vendors.



Information Systems Division

- **Information Systems Division**
 - Josh Jacoboski – Division Director
 - 4 Programmers, 1 Business Systems Consultant, 1 Data Scientist, 1 IT Specialist, and 1 Quality Analyst.
 - Main Responsibilities:
 - Development of Gateway Applications.
 - Support of DLGF Technology Resources.
 - Requirements gathering from local officials.
 - Review and Analysis of various data sets submitted to the Department.



DLGF Resources



DLGF Resources – The DLGF Website

- <https://in.gov/dlgf>
- The DLGF website is the main hub of all information DLGF conveys to local officials. It also contains a historical archive of previous memos, presentations, and reports available for download for future reference. Additionally, it serves as a reference point of basic education for new local officials, their staff, and the public.



DLGF Resources – Contact Us

- Contact Us Page: <https://www.in.gov/dlgf/contact-us/>
- Contains the contact information of almost everyone on the Department Staff as well as our main line, our support line, and links to identify your Assessment and Budget Field reps.
- <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Assessment.pdf>
- <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>



DLGF Resources – Memos & Presentations

- Memos and Presentations:
- <https://www.in.gov/dlgf/memos-and-presentations/memos/>
- <https://www.in.gov/dlgf/memos-and-presentations/presentations/>
- Organized by year, with the four most recent years available. Searchable in your web-browser. For presentations, it includes the power point, and often a video if available.



DLGF Resources – Calendar Memos

- Calendar Memos: <https://www.in.gov/dlgf/news-and-calendar/calendar-memos/>
- Memos that the Department releases that contain the majority of deadlines in statute for the given topic. Released annually in Jan/Feb on the topics of:
 - Budget
 - Assessment
 - Gateway Submissions
 - Data Submissions
 - DLGF Webinars
 - Assessment Certification Exams

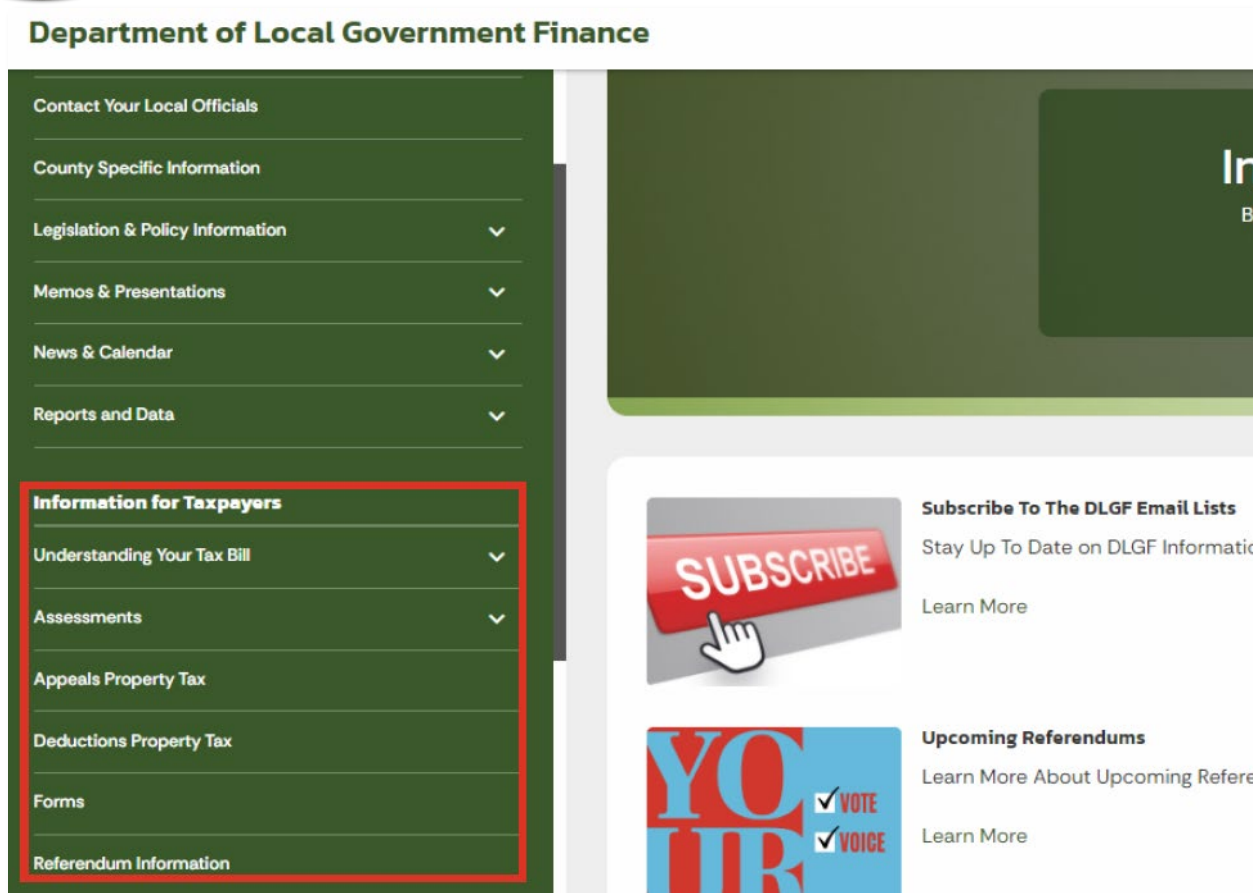


DLGF Resources – Reports & Data

- Reports and Data:
 - <https://www.in.gov/dlgf/reports-and-data/data-submission/>
 - <https://www.in.gov/dlgf/reports-and-data/reports/>
 - <https://www.in.gov/dlgf/reports-and-data/status-maps/>
- Statewide data sets of the most commonly requested items, including:
 - 50 IAC 26 File Formats
 - Certified Budgets, Levies, Rates by Fund by year
 - Taxing District Certified Tax Rates by year
 - Circuit Breaker information
 - Status Maps for Budget Certification and Cyclical Reassessment Processes



DLGF Resources – Information for Taxpayers



Information for Taxpayers

This entire section includes information that is intended to educate the public on various local government finance topics. Pages include:

[Understanding a Tax Bill](#)

[Assessments](#)

[Appeals](#)

[Deductions](#)

[DLGF Forms](#)

[Referendum Information](#)



DLGF Resources – Gateway

- “Gateway” is a centralized portal for locally elected officials to submit information to various State Agencies as required by Indiana Code.
- <https://gateway.ifionline.org/>

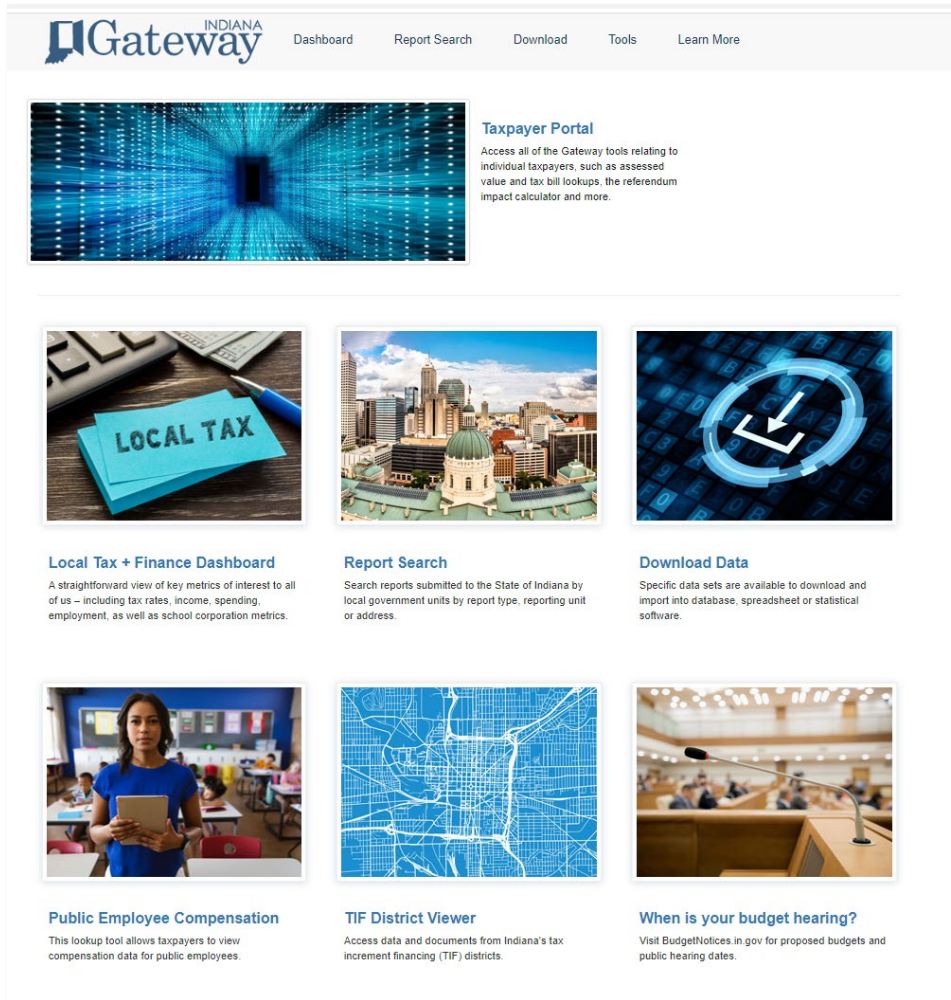


DLGF Resources – Gateway Sections

- Gateway has three main sections:
 - Main Page
 - Public Reports/Download
 - Local Official Log-in Page



DLGF Resources – Gateway Main Page



Gateway Main Page


A great resource for taxpayers and policy makers to view “featured” reports of various data sets.

Current Featured Reports include:
Local Tax & Finance Dashboard
TIF District Viewer
Budget Notices

<https://gateway.ifionline.org/default.aspx>



DLGF Resources – Gateway Public Reports
















[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.	 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.
 Assessed Value The Certified Net Assessed Value (CNAV) data provides information on the tax base.	 Entity Annual Report Financial reports from organizations that receive financial assistance from governmental sources (federal, state or local).
 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.	 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.
 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.	 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.
 Conflict of Interest Disclosure Public servants are required to disclose conflicts of interest to the State Board of Accounts.	 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.
 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.	 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.
 Debt Management These reports help the public know how much local government debt has been issued, the cost of interest to support the borrowing, the purpose of the borrowing, the source of repayment, and the total outstanding balances.	 Solid Waste Management Districts Solid waste management districts are required to submit financial and programmatic data.
 Economic Development Reporting 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.	


Public Reports

A collection of hundreds of pre-configured reports on various topics from almost all agencies currently utilizing Gateway. Most reports can be configured for an individual unit, or a whole county based on built in filtering tools.

https://gateway.ifionline.org/report_builder/



DLGF Resources – Gateway Data Download

DashboardReport SearchDownloadToolsLearn More

Download Data

We make downloads available for specific data sets in formats you can import into database, spreadsheet or statistical software.

Finance and Budget Files

Data Set

Annual Financial Reports

▼

File

Capital Assets

▼

Unit Type

All

▼

Year

2023

▼

Download

About the Finance and Budget Files

These data files contain financial figures submitted by local governments through Gateway's Annual Financial Report and Budget applications. The files are pipe-delimited. A pipe is the stroke generally found above the Enter key on the keyboard. It looks like this: |. When importing data into your local software, you will likely need to indicate that the pipe is the delimiter. For example, with Excel, the Text-to-Columns feature may be used to separate data into columns after indicating that the pipe is the delimiter.

Documentation

Download this documentation in order to interpret the column headers.

- [Annual Financial Reports File Layout](#)
- [Budget Data File Layout](#)

Property Files

Data Set

Adjustments

▼

Year

2022 pay 2023

▼

Geography

Adams

▼

Download

About the Property Files

County assessors and auditors annually submit various property files to the Department of Local Government Finance (DLGF) and Legislative Services Agency (LSA). DLGF and LSA then perform a series of compliance checks over the data. Data available through this download represents the most recent compliant data set. For a list of counties and their compliance status, please see <https://gateway.ifionline.org/public/datacompliance.aspx>. For questions related to this data, please contact DLGF's Gateway support team at Gateway@dlgf.in.gov.

Documentation

- [Property File Documentation](#)
- [File Formats](#)

Data Download

A collection of statewide data sets that can be directly download for analysis. Most data sets are financial data submitted either to DLGF or SBOA.

<https://gateway.ifionline.org/public/download.aspx>



DLGF Resources – Gateway Local Official Log-In

INDIANA

Gateway

for government units

[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
Additional Appropriations	Details
Abstract	Details
Assessor Reports	Jan 15
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	Nov 15
Collective Bargaining Reporting	Jul 30
Collective Bargaining Agreement	Nov 15
Collective Bargaining MOUs	within 10 business days of ratification
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

Department of Workforce Development (DWD)	Deadline
CTE Appeals	April 28

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

Bureau of Motor Vehicles	Deadline
Ordinance Portal	Sep 1

Local Official Log-In

After logging in with individual credentials, local officials can select from over two dozen applications to complete various statutory requirements and submissions.

This page also includes links to User Guides, Account Settings, and various other help pages.



DLGF Resources – DLGF Support

- Locally Assigned Field Representative:
 - Assessment: <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Assessment.pdf>
 - Budget: <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>
- DLGF Main Line: (317) 232-3777
- DLGF Support Team: Support@DLGF.IN.gov



Budget Highlights



Certified Net Assessed Values

- Your county auditor should have certified the Net Assessed Values of your funds throughout your county by now. This is your “Tax Base” and is a critical figure in the calculation of your tax rate.
- You should review those figures and, to the best of your abilities, understand what is causing those numbers to change from last year.
- You likely have a good understanding of what is happening in your local area. Try to understand how those changes are affecting your CNAVs.
 - Are new business increasing your CNAV this year?
 - Was a new TIF District established?
 - Did an existing TIF District pass through AV?
 - Were any new abatements granted?



Budget Advertising & Adopting

- Quickly approaching the deadline to begin the process of advertising and adopting your budget information.
- You must have started the process by Oct. 12 in order to be able to hold all of the meetings before the Nov. 1 deadline.
- If you have any concerns about your ability to meet on the advertised date/time, please work with your budget field representative to immediately re-publicize those dates.



1782 Notices

- After the Budget Adoption deadline, the Department will begin sending 1782 Notices to unit.

Review these notices carefully.

- This is your last opportunity before the Department certifies your Budgets, Levies, and Rates to make changes.
- If you have questions about what changes are allowed, please work directly with your Budget Field Representative.



Budget Order

- After all units in a county have had the opportunity to review and interact with their 1782 Notice, the Department will finalize the information into one document called a Budget Order.
- Please review the Budget Order to ensure that all of the information is what you expect.



Questions?