



Department of Local Government Finance

IASBO Annual Conference

Jamie Bolser & Miranda Bucy
May 2025



Disclaimer

- This presentation and other Department of Local Government Finance (“Department”) materials are not a substitute for the law. The following is not legal or financial advice, just an informative presentation. The Indiana Code always governs.



Introductions



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Agenda

- Legislative Update
- Resources
- Certified Net Assessed Values (“CNAV”)
- Budget Information
- Gateway
- Special Announcement



Legislative Update



Legislative Update

The Department is actively reviewing the bills passed during the most recent legislative session, which was especially busy and produced many measures impacting local government. We are monitoring the Governor's action on these bills and preparing guidance to support local implementation once the legislation is signed into law. To ensure we can focus our efforts on reviewing the legislation and developing timely and accurate guidance, we plan to address questions comprehensively once the guidance is released. We will keep you informed and share updates as they become available. We appreciate your understanding and patience as we work through this process.



Legislative Update – How to be informed?

- Association updates
- The Department will issue legislative guidance memos.
- The Department will host legislative update webinar(s).
- The Department provides weekly emails.
- The Department will present at conferences throughout the state.
- The Department will host budget workshops in July–August for units to meet one-on-one with their budget field representative.



Resources



Budget Field Representatives

- We are your #1 contact at the Department.
- We are here to answer questions.
- We can help explain changes in procedures.
- We can help you avoid common mistakes, and, in some cases, help correct those mistakes.
- https://www.in.gov/dlgf/files/maps/Budget_Field_Reps.pdf

Budget Field Representative County Assignments





Other State Agencies

- The Department is one of several state agencies schools interact with annually:
 - State Board of Accounts
 - <https://www.in.gov/sboa/political-subdivisions/schools/>
 - Dept of Education
 - <https://www.in.gov/doe/>
 - Comptroller
 - <https://www.in.gov/comptroller/>

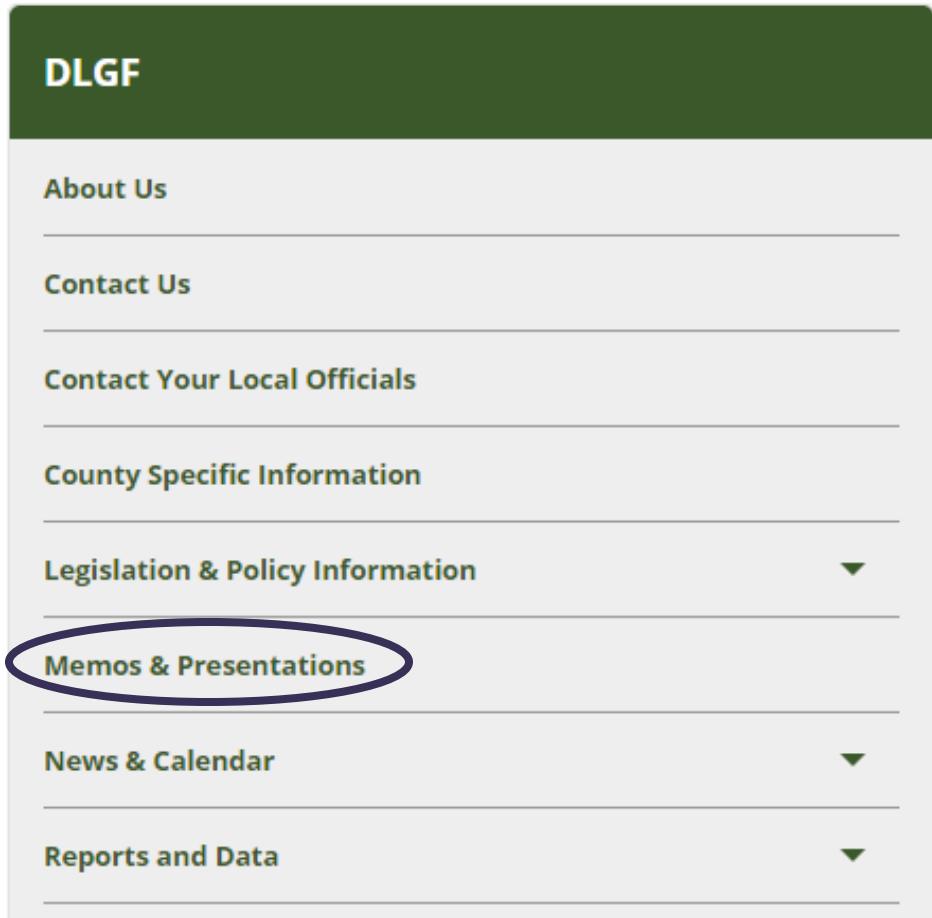


Budget Calendar

- The Department releases a preliminary Budget Calendar that lists some of the deadlines and key dates for all units related to budgets during the year.
- The calendar may be amended after the legislative guidance is released.
- 2025 Budget Calendar:
 - <https://www.in.gov/dlgf/files/2025-memos/250206-Bolser-Memo-2025-Budget-Calendar.pdf>



Resources – Department Website



- Lists all the current year [Memos & Presentations](#) listed by release date.
- Links to archived memos for the past several years to give you an idea of when memos are usually released.
 - [Legislation Affecting School Funding Matters](#) (2024 Guidance)
- Links to past webinars.
 - [Department Webinar - 2024 Legislative Overview](#)



Resources – Department Website

- [Department Webinars page:](#)
 - [Circuit Breaker Overview \(2021\)](#)
 - [Gateway Overview \(2023\)](#)
- [Department Presentations page:](#)
 - [School Form 4B Overview \(2021\)](#)
 - [Common Budget Mistakes and How to Avoid Them \(2024\)](#)
- Sign up for memos and info from the Department:
<https://cloud.subscription.in.gov/signup?depid=546006751>



Resources – Department Website

- County Specific Information is where you can find current or past Budget Orders.
- Circuit Breaker Report (actual)
- July estimates.

Reports

- [2025 Circuit Breaker Report](#)
- 2025 Supplemental Local Income Tax Distribution
- [2025 Certified Local Income Tax Report](#) - December 20, 2024
- [2025 Operating and School Safety Referendum Information Report](#) (all counties)
- [2025 Library Estimated Maximum Budget Report](#) (all counties)
- [2025 Estimated Cumulative Fund Maximum Rates Report](#) (all counties)
- [2025 Estimated Property Tax Cap Credits by Unit Report](#) (all counties)
- [2025 Estimated Maximum Levy Report](#) (all counties)
 - Includes 2025 Maximum Mental Health and Developmental Disabilities Appropriations
- [2025 Estimated Debt Service Payments and Levies Report](#) (all counties)
- [2025 Estimated Miscellaneous Revenues Report](#) (all counties)
- [2025 December Property Tax Collections Calculation Worksheet](#) (all counties)





Resources – Department Website

- The Department will issue statewide reports on the County Specific Information page.
- Not all reports will apply to all unit types.

Reports

Statewide Reports

- 2025 Supplemental Local Income Tax Distribution Report (all counties) [COMING SOON]
- [2025 Levy Freeze Certification and Equivalency Rates Report](#)
- [2025 Certified Local Income Tax Report](#) (all counties) – Updated: January 21, 2025
 - [Lake County](#)
- [2025 Operating and School Safety Referendum Information Report](#) (all counties)
- [2025 Library Estimated Maximum Budget Report](#) (all counties)
- [2025 Estimated Cumulative Fund Maximum Rates Report](#) (all counties)
- [2025 Estimated Property Tax Cap Credits by Unit Report](#) (all counties)
- [2025 Estimated Maximum Levy Report](#) (all counties)
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- [2025 Estimated Miscellaneous Revenues Report](#) (all counties)
- [2025 December Property Tax Collections Calculation Worksheet](#) (all counties)



Department 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.



Certified Net Assessed Values (“CNAV”)



CNAV: What is it? Why is it important?

- The CNAV submission ultimately is the “tax base” for each taxing district in your county.
- Mathematically, it serves as the denominator in the tax rate calculation:

$$\text{Tax Rate} = \frac{\text{Unit Certified Levy}}{(\text{Tax District Certified Net Assessed Value}/100)}$$

- CNAV and levy directly impact circuit breaker loss.



How can CNAV and Levy Impact CB?

EXAMPLE #1

2025 Budget						2024 Budget					
Fund Name	Certified AV	Certified Levy	Certified Rate	Levy Based on Abstract AV	Total Circuit Breaker	Fund Name	Certified AV	Certified Levy	Certified Rate	Levy Based on Abstract AV	Total Circuit Breaker
Rainy Day	\$806,341,722	\$0	0.0000	\$0	\$0.00	Rainy Day	\$731,364,073	\$0	0.0000	\$0	\$0.00
Debt Service	\$806,341,722	\$4,801,765	0.5955	\$4,867,400	\$25,043.02	Debt Service	\$731,364,073	\$3,504,697	0.4792	\$3,539,430	\$16,434.49
Education	\$806,341,722	\$0	0.0000	\$0	\$0.00	Education	\$731,364,073	\$0	0.0000	\$0	\$0.00
Operations	\$806,341,722	\$4,415,527	0.5476	\$4,475,883	\$1,359,744.88	Operations	\$731,364,073	\$4,245,568	0.5805	\$4,287,644	\$1,114,452.92
Unit Total		\$9,217,292	1.1431	\$9,343,284	\$1,384,787.90	Unit Total		\$7,750,265	1.0597	\$7,827,074	\$1,130,887.41
% Change	10.25%	18.93%	7.87%	19.37%	22.45%						

EXAMPLE #2

2025 Budget						2024 Budget					
Fund Name	Certified AV	Certified Levy	Certified Rate	Levy Based on Abstract AV	Total Circuit Breaker	Fund Name	Certified AV	Certified Levy	Certified Rate	Levy Based on Abstract AV	Total Circuit Breaker
Debt Service	\$2,399,410,705	\$10,439,836	0.4351	\$10,605,189	\$70,065.17	Debt Service	\$2,163,066,341	\$10,302,685	0.4763	\$10,464,657	\$53,637.98
Education	\$2,399,410,705	\$0	0.0000	\$0	\$0.00	Education	\$2,163,066,341	\$0	0.0000	\$0	\$0.00
Operations	\$2,399,410,705	\$13,710,233	0.5714	\$13,927,384	\$5,960,924.96	Operations	\$2,163,066,341	\$13,183,889	0.6095	\$13,391,158	\$6,819,401.48
Unit Total		\$24,150,069	1.0065	\$24,532,572	\$6,030,990.13	Unit Total		\$23,486,574	1.0858	\$23,855,815	\$6,873,039.46
% Change	10.93%	2.82%	-7.30%	2.84%	-12.25%						



CNAV: A School's Role

- Indiana Code does not require Schools to take any official actions with CNAV data certified by county auditors. However, the following steps could help you prevent major errors that impact your levies and rates.
 - Historical Comparisons
 - How does this year's data compare to last year?
 - TIF, Appeals & assessed value ("AV") Withholding
 - How are TIFs performing in your area?
 - Are there major appeals you should know about?
 - Is your auditor withholding AV? Should they be?
 - Taxing District Configurations
 - Are you in the same taxing districts as previous years? Should you be?
 - Have there been any annexations in your taxing districts?
 - State Distributable Personal Property
 - Do you expect personal property("PP") AV in your taxing districts? Is it there?



CNAV: A School's Role

- Errors in CNAV that are caught late in the process are costly, difficult to fix, and often cause significant delays that could lead to delayed or reissued tax bills in the most extreme cases.
- Your county auditor and assessor are great partners in understanding your tax base.
- **August 1** is the last day for the county auditor to certify net assessed values to the Department. The Department will make the CNAVs visible to every political subdivision via Gateway. All units are encouraged to use Gateway's public site to validate the AVs certified by the county auditor.



CNAV: Gateway Report Search

Gateway > Report Search > Assessed Value



[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



[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).



[Food and Beverage Tax Form Uploads](#)

State and local government units and other entities listed in IC 6-1.1-30-18, IC 6-9-



CNAV: Gateway Report Search



Assessed Value

The Certified Net Assessed Value (CNAV) data provides information on the tax base.

[Learn more about these data »](#)

Select a Report

- [Certification of Net Assessed Values by District](#)
Determines the property tax base for each government unit
- [Certification of Net Assessed Values - Detail by District and Fund](#)
Determines the property tax base for each government unit
- [CNAV Submission Log](#)
Find out which units have submitted their assessed value data
- [Property Tax Assessment Board of Appeals](#)
Indiana Code 6-1.1-28-12 requires each Property Tax Assessment Board of Appeals ("PTABOA") to submit a report to the Department of Local Government Finance, Indiana Board of Tax Review, and Legislative Services Agency ("LSA") before January 15 annually (the report to LSA must be in an electronic format under IC 5-14-6). This report documents the notices for review (Form 130 appeals) filed with the PTABOA for the preceding year.

[Property Tax Assessment Board of Appeals for years prior to 2022](#)
- [Property Tax Board of Appeals Submission Log](#)
Find out which units have submitted their property tax board of appeals forms.



CNAV by District

Report Builder: Certification of Net Assessed Values by District Report

Budget Year

County

[View Report](#)

1 of 2 ? Find | Next

Certificate of Net Assessed Valuations -- Tax District Data Madison County -- 2025

County Number: 48

Note: For 2016 reports, click [here](#). For all years prior to 2016 click [here](#).

Tax District Code	Tax District Name	RP Net AV 1%	RP Net AV 2%	RP Net AV 3%	Real Est Net AV	Local PP Net AV	State PP Net AV	PP Net AV	AV TIF Real Est	AV TIF PP	AV Withholding	Adjusted Net AV	AV TIF Released	AV Annex Change
001	Adams Township	\$98,075,263	\$67,265,510	\$4,690,000	\$170,030,773	\$2,019,720		\$13,115,930	\$0	\$0	\$3,662,444	\$179,484,259	\$0	\$0
002	Markleville Town	\$7,759,543	\$4,552,640	\$3,785,200	\$16,097,383	\$1,317,860		\$2,549,310	\$0	\$0	\$372,858	\$18,273,635	\$0	\$0
003	Anderson City - Anderson Towns	\$433,532,624	\$687,457,145	\$516,898,893	\$1,637,888,662	\$184,497,903		\$221,199,363	\$295,577,111	\$10,233,090	\$37,177,318	\$1,516,100,506	\$0	\$0
004	Country Club Heights	\$5,204,497	\$690,200	\$1,432,300	\$7,326,997	\$160,590		\$309,790	\$0	\$0	\$152,718	\$7,484,069	\$0	\$0
005	Edgewood Town	\$46,660,950	\$11,335,800	\$1,329,900	\$59,326,650	\$311,950		\$722,640	\$0	\$0	\$1,200,641	\$58,848,649	\$0	\$0
006	River Forest Town	\$1,375,377	\$10,300	\$0	\$1,385,677	\$50		\$3,390	\$0	\$0	\$27,776	\$1,361,291	\$0	\$0
007	Woodlawn Heights Town	\$4,398,383	\$791,100	\$1,300	\$5,190,783	\$540		\$11,970	\$0	\$0	\$104,039	\$5,098,714	\$0	\$0
008	Boone Township	\$13,096,290	\$49,964,910	\$3,404,000	\$66,465,200	\$2,690,190		\$16,617,529	\$0	\$0	\$1,661,561	\$81,421,168	\$0	\$0
009	Duck Creek Township - Madison	\$7,486,517	\$38,060,000	\$2,910,500	\$48,457,017	\$2,891,900		\$42,420,042	\$0	\$0	\$1,817,490	\$89,059,569	\$0	\$0
010	Duck Creek Twp - Elwood Sch	\$4,756,761	\$7,607,800	\$517,700	\$12,882,261	\$258,380		\$7,216,914	\$0	\$0	\$401,957	\$19,697,218	\$0	\$0



CNAV Detail by District and Fund

5265	ALEXANDRIA COMMUNITY SCHOOL CORPORATION	0061	RAINY DAY	0000 - TOTAL NET AV	\$1,381,211,311
				021 Monroe Township	\$209,088,062
				022 Alexandria City	\$144,278,504
				024 Orestes Town	\$44,096,049
				0061 - TOTAL NET AV	\$397,462,615
		0180	DEBT SERVICE	021 Monroe Township	\$209,088,062
				022 Alexandria City	\$144,278,504
				024 Orestes Town	\$44,096,049
				0180 - TOTAL NET AV	\$397,462,615
		0287	REFERENDUM DEBT FUND - EXEMPT CAPITAL - POST 2009	021 Monroe Township	\$209,088,062
				022 Alexandria City	\$146,915,380
				024 Orestes Town	\$44,096,049
				0287 - TOTAL NET AV	\$400,099,491
		3101	EDUCATION	021 Monroe Township	\$209,088,062
				022 Alexandria City	\$144,278,504
				024 Orestes Town	\$44,096,049
				3101 - TOTAL NET AV	\$397,462,615
		3300	OPERATIONS	021 Monroe Township	\$209,088,062
				022 Alexandria City	\$144,278,504
				024 Orestes Town	\$44,096,049
				3300 - TOTAL NET AV	\$397,462,615



Budget Information

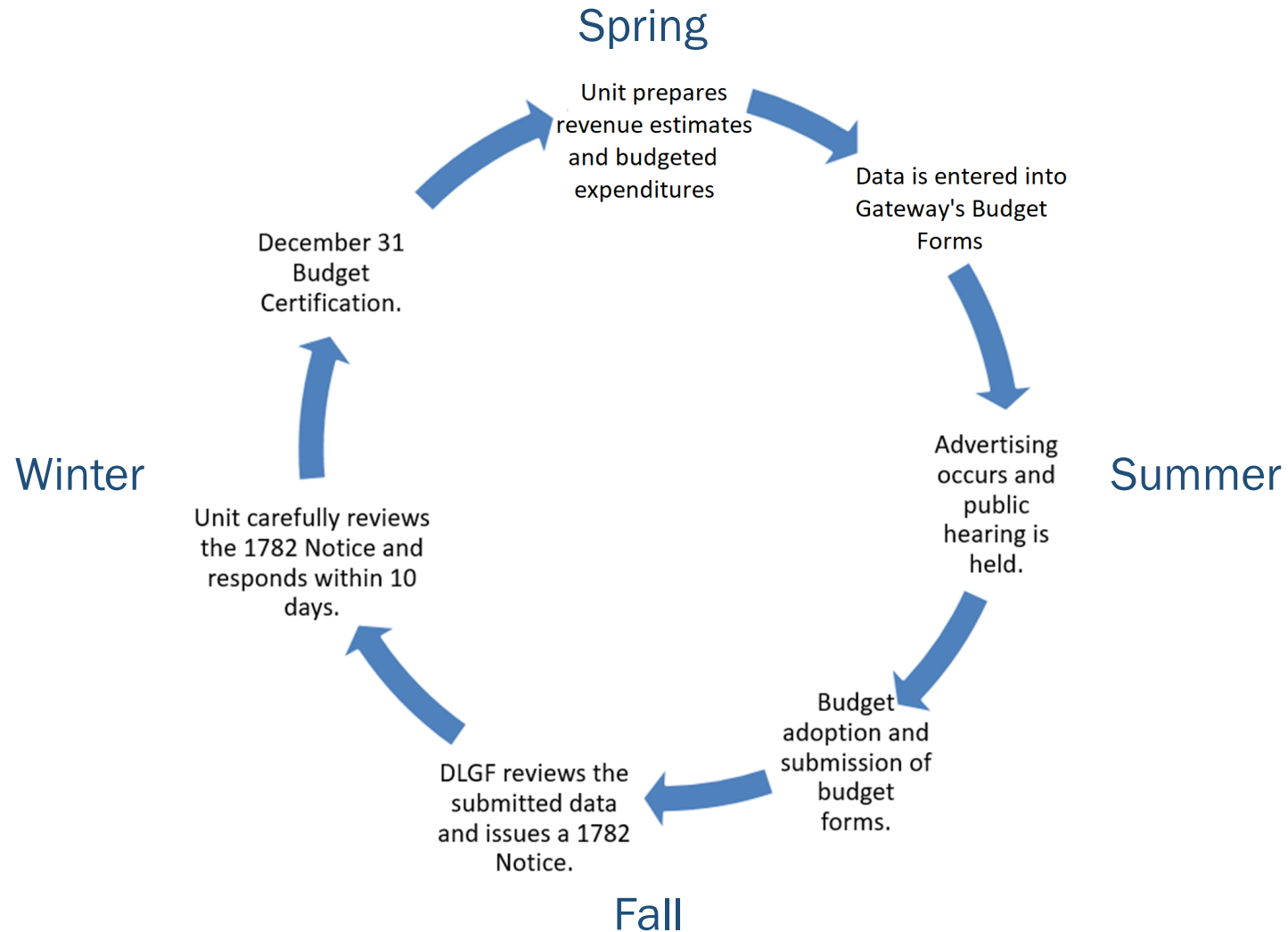


Limited Delegations of Authority (“LDA”)

- The week of May 12, the Department will remove all permissions for individuals who do not have submitter access. If you, your staff, vendors, financial advisors, etc., would like to regain lost access, a new LDA must be completed and accepted in the LDA application, which will be available beginning the week of May 19.
- LDAs are valid for one year and will reset yearly to ensure that invalid users are regularly purged from the system.
- If a superintendent would like to relinquish submission authority (“ROA”) to another person, a new ROA must be completed and submitted to support@dlgf.in.gov.



Budget Information – Continuous Cycle





Role of Budget Division

- Budget topics to contact your Field Representative about:
 - Additional Appropriations Application.
 - Due dates and timelines for the budget process.
 - Local Income Tax (LIT), Circuit Breaker, Protected Taxes Waiver.
 - Difference between budgets and appropriations.
 - Debt Management Application.



Role of Budget Division

- Budget Forms:
 - Purpose of individual forms.
 - How to use them.
 - How forms work together.
 - Best practice for order of operations.
 - How to reflect debt schedule on Debt Worksheet.
 - Different methods of calculating Form 4B.



Role of Budget Division

- By July 15 of each year, several estimates are posted on the Department's website:
 - Maximum Levy.
 - Non-Property Tax Miscellaneous Revenues.
 - December Property Tax Settlement Estimate (Line 2 of Form 4B).
 - Property Tax Cap Estimates (by August 1).



Budget Certification

- The Department is responsible for three (3) main tasks when certifying the budget:
 - Were the proper budget procedures followed?
 - Are the property taxes within their statutory maximum amounts?
 - Are the submitted budgets fundable by the available revenue and cash?



Budget Certification – Procedural Review

- Were the proper procedures followed?
 - The Department will confirm the advertisement, adoption, and submission dates.
 - Was the Notice to Taxpayers submitted at least ten (10) days prior to the Public Hearing?
 - Are the Public Hearing and Adoption Meetings at least ten (10) days apart?
 - Were budgets adopted prior to the statutory deadline of November 1?



Budget Certification – Max Levy Review

- Are the property taxes within their statutory maximum amounts?
 - Does the adopted levy for the Operations Fund exceed the maximum levy?
 - Does the operating balance on the Debt Fund exceed the statutory maximum?
 - Is the rate for an Operating or Safety Referendum at or below the voter approved rate?



Budget Certification – Fundability Review

- Are the submitted budgets fundable by the available revenue and cash?
 - This analysis is comprised of checking for a positive estimated cash balance (“Operating Balance”) for the ensuing year on Line 18 of Form 4B.

18. Operating Balance - Estimated December 31st 2021 Cash Balance ⓘ (Line 9 + 14 - 17)	200,000	200,000
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Fundable vs Sustainable?

- Fundable:
 - Positive ending cash balance
- Sustainable:
 - Maintaining cash reserves
- The Department does not consider sustainability during its review.

9. Estimated December 31st, 2020 Cash Balance (Line 4 - 8) ⓘ		90,000
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Revenues		Advertised
10. Reserved for DLGF application of Levy Excess		
11. Property Tax Levy ⓘ	(Line 16)	100,000
12. Property Tax Cap Impact ⓘ	(Tax Cap)	(10,000)
13. Miscellaneous Revenue ⓘ	(Line 8B)	60,000
14. Total 2021 Revenues		150,000
Expenses		Advertised
15. 2021 Budget Estimate ⓘ	(Line 1)	200,000
16. Outstanding Temporary Loans and Transfers ⓘ		-
16a. Transfers Out and Outstanding Temporary Loans	(Line 4B)	
16b. Reserved		
16c. School Transfers	(Line 1A)	
17. Total 2021 Expenses ⓘ		200,000
18. Operating Balance - Estimated December 31st 2021 Cash Balance ⓘ (Line 9 + 14 - 17)		40,000



Common Mistakes – Missing Documents

- Missing documents:
 - Resolutions.
 - Transfer.
 - Reduction.
 - New Debt documentation.
 - Including TAW information and temporary loans.
 - Capital Projects & Bus Replacement Plans.
 - Lease Affidavits.



Common Mistakes – Form 9s

- Not sending Form 9s for the first six (6) months of the current year to your field representative may cause a delay in the review of your school's budget.
- Field Representatives rely on Form 9s to verify:
 - Cash balances and disbursements.
 - Spring distributions of property taxes, excise, CVET, and FIT have been deposited correctly.
 - Transfers for waiver from protected taxes.



Common Mistakes – School Checklist

- <https://www.in.gov/dlgf/files/2024-memos/240620-Bolser-Memo-School-Budget-Information-for-Review-Purposes-2024-Pay-2025.pdf>

An updated checklist will be released ahead of the upcoming budget season.

II. Gateway Budget Forms – Must be submitted via Gateway:

- ☐ Prescribed Budget Forms 1, 2, and 4B for each fund.
- ☐ Form 3 and Form 4 containing all funds for the School Corporation.
- ☐ Current Year Financial Worksheet.
 - ☐ Include a copy of any appropriation reduction resolution(s), if applicable.
 - ☐ Include a copy of any additional appropriations approved by the Department.
- ☐ Debt Service Worksheet(s).
- ☐ 1782 Recipients: Registration of 1782 Notice email recipients.

III. Reports that must be uploaded in the Gateway Budget Application:

Note: The Department has already collected the Form 9's for July to December 2023.

- ☐ DOE Form 9 for January 1 to June 30, 2024
 - ☐ Summary of Receipts and Expenditures
 - ☐ Summary of Investments
 - ☐ Summary of Obligations
 - ☐ Descriptive Listing by Fund and Account



Common Mistakes – School Checklist

- Using the School Checklist will mitigate many common mistakes.
 - Lists the documents the Department needs.
 - Provides areas to make notes or check off requirements to keep organized.
 - Lists where some documents need to be uploaded:
 - Capital Projects
 - Bus Replacement Plans



Common Mistakes – Timing

- Timing of Meetings:
 - Ten (10) days between submission of Form 3 online and the Public Hearing.
 - Ten (10) days between Public Hearing identified on the Form 3 and the adoption meeting.
 - Finishing the process by November 1.



Common Mistakes – Incomplete Forms

- Missing signatures on:
 - Form 4
 - Resolutions
 - Meeting minutes (if required)
- Missing votes:
 - Board members sometimes forget to indicate their vote.
 - May require minutes.
- Missing Budget Components:
 - Omitting Levy, Budget, Rate completely.



Common Mistakes – Form Errors

- Encumbrances wrong or omitted on the CYFW.
- Not including Education to Operation Transfers in proper areas.
- Including Education to Operation transfers in the June 30 expense total on the CYFW.
- Not including Property Tax Cap Estimates on the Form 4B.
- Not specifying amounts on transfers to Rainy Day.
- Not populating the adopted column on the Form 4B before printing the Form 4.



Common Mistakes – Other

- Changing information on one form and not making sure it pulls through to the other forms.
- Not advertising or adopting sufficient levies to cover anticipated budget.
 - For debt funds, not having sufficient levies to cover debt obligations.



Common Mistakes – Other

- Using an AV base that is not consistent with your intentions for levy and/or rate.
- Not reviewing the 1782 Notice Recipients form in Gateway.
 - Not having current contacts may delay response.
- Not reviewing the 1782 Notice upon receiving it.
 - Waiting too long may limit a detailed review.
- Not responding to the 1782 Notice within the ten (10) calendar day window.
 - By statute, responding past the ten (10) day window creates issues in instituting any changes.



Gateway – Local Official



Gateway – Local Official Introduction

- Gateway has evolved into a valuable collection of applications since it's inception in 2011/2012.
- For schools, the following Department applications will be used most often:
 - Additional Appropriation Application.
 - Budget Application.
 - Debt Management.
 - File Transmission.



Gateway for Local Officials

Gateway: <https://gateway.ifionline.org/>



Gateway Login Page

INDIANA Gateway

for government units



[Home](#) [About](#) [User Guides](#)

The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

Authorized Personnel Login

User Name:

Password:

[Forgot your password?](#)

Please note: Passwords are CASE sensitive.

After 5 failed attempts to log in, your account will be locked—
notify ibrctech@iu.edu.

[Request Authorization to Access Gateway](#)

This site works best in [Firefox](#) and [Chrome](#). Internet Explorer is not a supported browser.

Announcements

Gateway Reporting Access Authorized User Policy

The local official login portion of Gateway is accessible only by officials directly responsible for entering and submitting reports to the State. Usernames are *specific to the person who receives authorization*. [Read full policy »](#)

Gateway: <https://gateway.ifionline.org/>



Gateway Select Application

- The Department isn't the only agency that uses Gateway.
- If you have any questions or concerns with applications listed under other agencies you will need to reach out to them for assistance.

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
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Interlocal Agreement	60 days after agreement takes effect
Food and Beverage Tax	March 1st following entity's year end

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



Gateway – User Guides

- There are user guides available for each application.
- Some also have video links.

A screenshot of the 'Gateway for government units' website. The header features the title 'Gateway' in large blue font with 'INDIANA' in orange above it, and 'for government units' in orange below it. A navigation bar contains links: Home, About, Account Settings, User Guides (highlighted with a blue arrow), and Logout. Below the navigation bar is a link 'Back to Previous Page'. The main heading is 'User Guides' in bold blue font, followed by a paragraph: 'This page provides resources and contact information to assist local officials entering data into Gateway.' and a link 'Gateway Authorized User Policy'. The content is divided into two columns. The left column is titled 'Department of Local Government Finance (DLGF)' and lists 'Additional Appropriations' with links to a User Guide, Training Video, and two Presentations (PDF and PPT). The right column is titled 'State Board of Accounts (SBOA)' and lists '100R' with links to a User guide and File upload specifications for 2022 (2021 and Prior).



Gateway – Department Applications

[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



Gateway – Additional Appropriations

- Additional appropriations are the approved method of amending the current year budget by increasing the authority to spend.
- Gateway Additional Appropriation Application opens early February.
 - Certain steps must be followed before starting Gateway Additional Appropriation Application entry.
 - Advertising, public hearing, and adoption.
- A yearly memo is released to assist with the detailed prerequisite steps.
 - <https://www.in.gov/dlgf/files/2025-memos/250129-Bolser-Memo-Additional-Appropriation-Submission-Procedures.pdf>



Gateway – Additional Appropriations

- Once the additional appropriation has been advertised and approved by the board you will need to enter the information into the Additional Appropriation Application.

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



Gateway – Pre-Budget Worksheet

- Budget Forms Main Menu
 - The Pre-Budget Worksheet is a survey that opens before the actual forms.
 - Due by June 30 of each year.

[Select Unit](#) > Unit Main Menu

Selected Year: 2024 | Selected Unit: Gateway1 County - 9982 Dlgh School 10, Gateway1 Co.

Unit Main Menu - 9982 Dlgh School 10, Gateway1 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 - **Not Submitted**

Provide information and estimates in advance.



Gateway – Pre-Budget Worksheet

- This worksheet will gather information regarding:
 - Proposed meeting dates.
 - Estimated payments for anticipated debt.
- These answers are used by the Department help calculate the July Estimates for Maximum Property Tax Levies, Property Tax Caps, and Debt Levies.



Gateway – Budget Forms

- From the Unit Main Menu, this link will allow you to access your budget forms.

Department of Local Government Finance Tasks



Pre-Budget Worksheet - Submitted on 7/26/2023 11:26:38 AM

Provide information and estimates in advance.



View Forms, Enter and Edit Budgets

View, edit and submit Forms to DLGF.

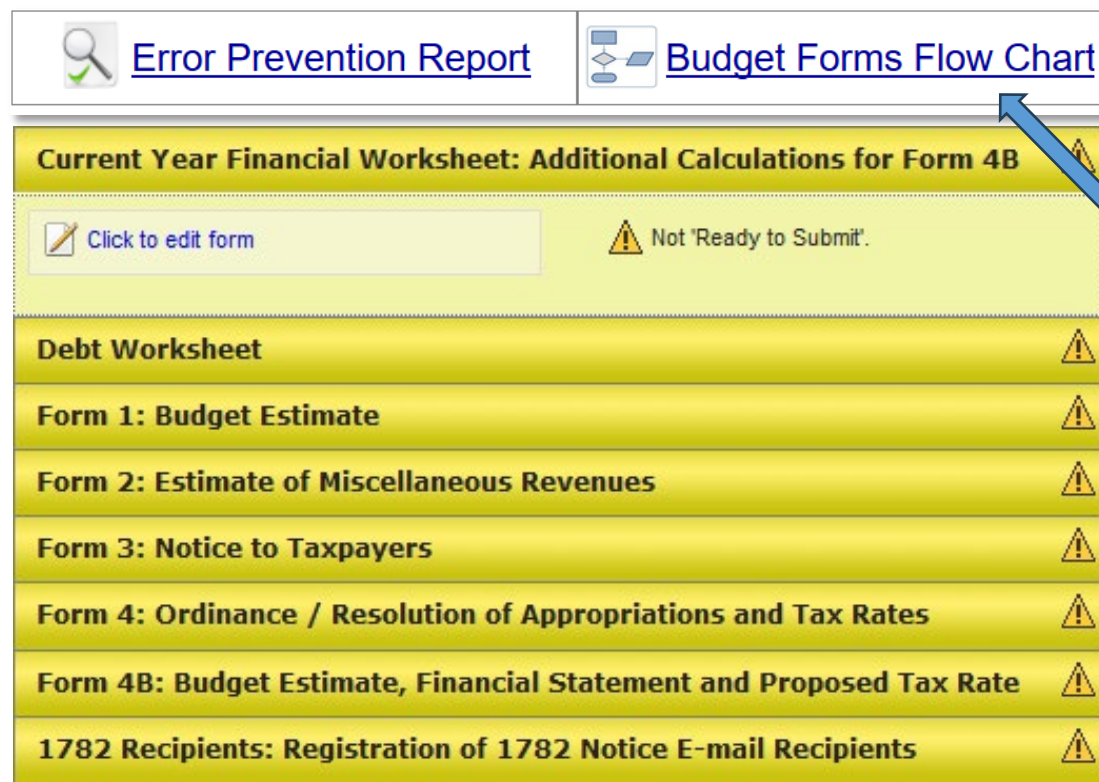


Submit Signed Form 4 and Other Documents

View, upload and submit budget-related documents to DLGF.



Gateway – Budget Forms

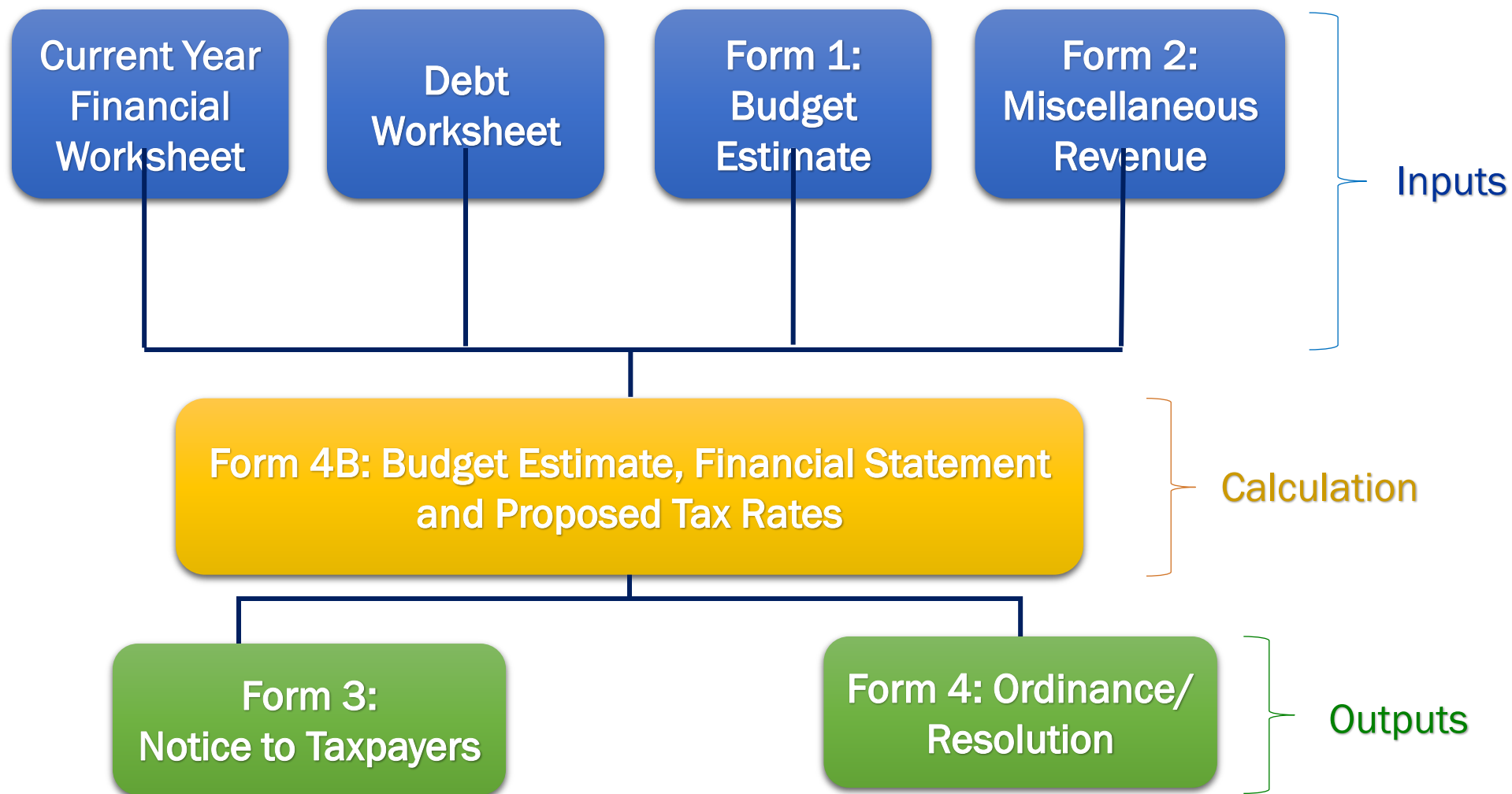
A screenshot of a web application interface for budget forms. At the top, there are two tabs: "Error Prevention Report" and "Budget Forms Flow Chart". Below the tabs, there is a section titled "Current Year Financial Worksheet: Additional Calculations for Form 4B". This section contains a "Click to edit form" button and a warning icon with the text "Not 'Ready to Submit'". Below this, there is a list of budget forms, each with a warning icon to its right. A blue arrow points from the "Budget Forms Flow Chart" tab to the list of forms.

Current Year Financial Worksheet: Additional Calculations for Form 4B	
Click to edit form	⚠ Not 'Ready to Submit'.
Debt Worksheet	⚠
Form 1: Budget Estimate	⚠
Form 2: Estimate of Miscellaneous Revenues	⚠
Form 3: Notice to Taxpayers	⚠
Form 4: Ordinance / Resolution of Appropriations and Tax Rates	⚠
Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate	⚠
1782 Recipients: Registration of 1782 Notice E-mail Recipients	⚠

- Budget Application Forms
- Pictured is the default menu of all budget forms that need to be completed, but “Budget Forms Flow Chart” can provide a better understanding of the relationships between the forms.



Gateway – Budget Forms Flow Chart





Gateway – Current Year Financial Worksheet

Select Fund:

3300 - OPERATIONS

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget ⓘ	\$ 3,239,398
2. Encumbrances Brought Forward	\$ 62,299
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$ 0
b) Reductions January through June	\$ 0
4. Other Non-Appropriated Obligations	\$ 0
5. Total Approved Appropriations ⓘ	\$ 3,301,697
DISBURSEMENTS	
6. January through June Current Year Disbursements	\$ 1,451,410
7. Appropriation Balance ⓘ	\$ 1,850,287
8. Reductions July through December	\$ 0
9. Estimated Current Year Expenditures July through December ⓘ	\$ 1,850,287

Calculates lines of the Form 4B

Line 5



Gateway – Current Year Financial Worksheet

Select Fund:

3300 - OPERATIONS

Line 6

10. Proposed/Approved Additional Appropriations \$ 0
for July through Dec. of Current Year

Line 7A

11. Levy excess not transferred prior to June 30 \$ 0

12. Temporary Loans outstanding as of June 30 \$ 0

What fund loaned the cash on Line 12?

13. Temporary loans not included in Lines 2 or 3 \$ 0

Line 16A

14. Temp loans to be repaid in the first six months of ensuing year \$ 0

What fund loaned the cash on Line 14?

Line 1

15. June 30 Cash Balance, including investments \$ 1376872

Line 2

16. Taxes to be collected, present year (December settlement) \$ 677417



Gateway – Debt Worksheet

Selected Year: 2022

Selected Unit: Sample School Corporation

Select Fund:

0180 - DEBT SERVICE

Name of Issue	Line 5 Due	Line 5 Amount	Line 15 Due	Line 15 Amount	Line 18A Due	Line 18A Amount	Line 18B Due	Line 18B Amount
General Obligation Bonds of 2020	12/31/2021	\$ 536,028	12/31/2022	\$ 1,371,538	06/30/2023	\$ 694,470	12/31/2023	\$ 699,518
Fees		\$ 5,000		\$ 5,000		\$ 0		\$ 0
Anticipated Debt Service		\$ 0		\$ 2,171,550		\$ 350,000		\$ 0
Unreimbursed Textbooks		\$ 0		\$ 17,282		\$		\$
TOTALS BY FUND		\$541,028		\$3,565,370		\$1,044,470		\$699,518

- This form allows you to tell us when you make your debt payments for four (4) different time periods.



Gateway – Debt Worksheet

Selected Debt: General Obligation Bonds of 2014

Date	Period Total	Trustee Fee	Lease Pmts.	Total	Line 5 07/01/2021 to 12/31/2021	Line 15 01/01/2022 to 12/31/2022	Line 18A 01/01/2023 to 06/30/2023	Line 18B 07/01/2023 to 12/31/2023
1/15/2021	328,669			328,669	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/15/2021	331,569			331,569	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/15/2022	334,150			334,150	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/15/2022	336,675			336,675	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/15/2023	338,300			338,300	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/15/2023	3,564,850			3,564,850	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1/15/2024	3,582,950			3,582,950	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
TOTALS BY DEBT					\$ 334,150	\$ 674,975	\$ 3,564,850	\$ 3,582,950
TOTALS BY FUND					\$ 2,411,050	\$ 5,098,892	\$ 3,967,150	\$ 3,985,050
TOTALS BY UNIT					\$ 2,411,050	\$ 5,098,892	\$ 3,967,150	\$ 3,985,050

Please verify the timing of the payments prior to completing the Debt Worksheet.



Gateway – Budget Form 1

Select Fund:

3101 - EDUCATION

Select Department:

2100 Support Services-Students

Broken down by fund
and program account (If applicable)

Further broken down by expenditure category

Select Category Tab

		Personal Services	Supplies	Services And Charges	Capital Outlays	Debt Service	
Sub-Category	Line Item Code	Description			Advertised Amount	Adopted Amount	
Operating Supplies	21220	Counseling Services			\$ 5,000	\$ 5,000	
Operating Supplies	21340	Nurse Services			\$ 5,000	\$ 5,000	
Office Supplies	21420	Psychological Testing			\$ 5,000	\$ 5,000	
Office Supplies	21810	Service Area Direction			\$ 5,000	\$ 5,000	
TOTALS BY CATEGORY					Total: \$ 20,000	Total: \$ 20,000	
TOTALS BY DEPT BY FUND					Total: \$ 1,267,500	Total: \$ 1,267,500	
TOTALS BY FUND					Total: \$ 13,400,000	Total: \$ 13,400,000	
TOTALS BY UNIT					Total: \$ 27,100,000	Total: \$ 27,100,000	

Line
items



Gateway – Budget Form 2

[Home](#) [About](#) [Account Settings](#) [Help](#) [Logout](#)

Department of
Local Government Finance

ESTIMATE OF MISCELLANEOUS REVENUES
FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2022

Select Fund:
3300 - OPERATIONS

Select Category Tab

TaxesIntergovernmentalRevenueOtherReceipts

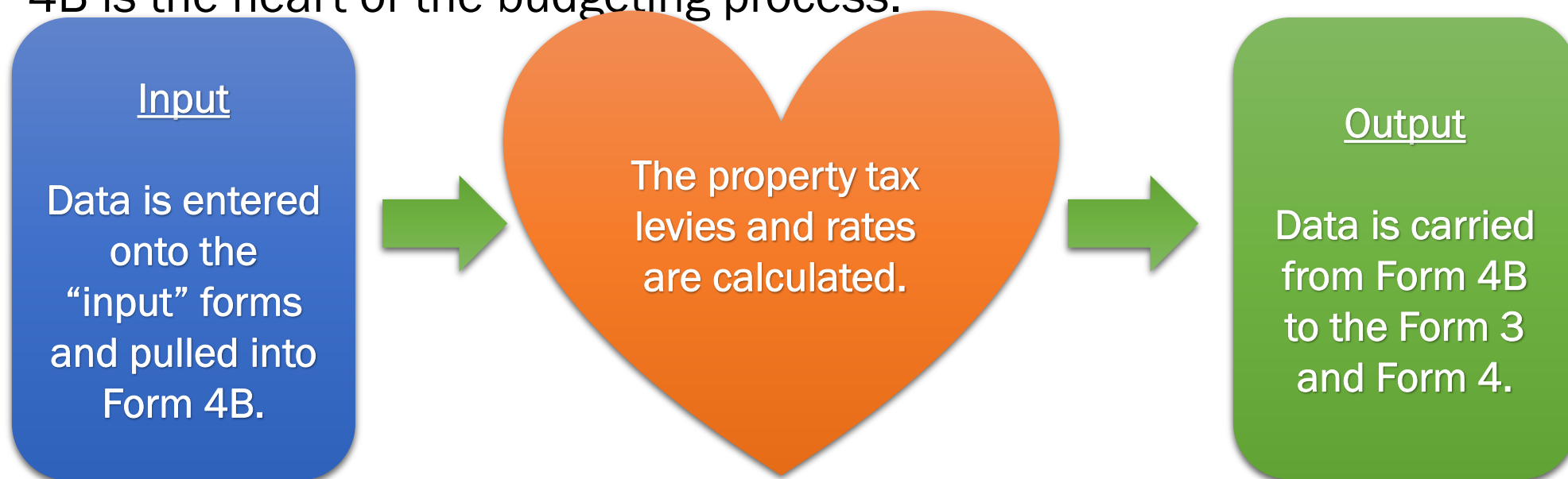
Revenue Code	Description	July 1 to Dec 31, 2021	Jan 1 to Dec 31, 2022
1130	Local Income Tax School Distribution	\$ 210,000	\$ 420,000
1211	License Excise Tax	\$ 165,000	\$ 350,000
1212	Commercial Vehicle Excise Tax	\$ 10,000	\$ 25,000
1231	Financial Institutions Tax	\$ 6,000	\$ 14,000
TOTALS BY CATEGORY		Total: \$ 391,000	Total: \$ 809,000
TOTALS BY FUND		Total: \$ 616,000	Total: \$ 1,759,000
TOTALS BY UNIT		Total: \$ 7,109,700	Total: \$ 14,629,500

Further broken down by revenue category



Gateway – Budget Forms

- While all budget forms play an important roll, it is important to note the Form 4B is the heart of the budgeting process.



- Form 4B allows you to better comprehend the financial status of any fund.



Gateway – Budget Form 4B: July to Dec

- Last six months of current year section:

July to December - 2020		
Cash Balance and Revenues		
Beg. Cash Balance	1. June 30th Cash Balance ⓘ	(Line 6) 100,000
	2. Property Taxes to be Collected ⓘ	(Line 7) 50,000
Revenues	3. Miscellaneous Revenue ⓘ	(Line 8A) 30,000
	4. Total Cash and Revenues	180,000
Expenses		
Expenses	5. Necessary Expenditures ⓘ	(Line 2) 90,000
	6. Additional Appropriation ⓘ	(Line 3) -
	7. Outstanding Temporary Loans and Transfers ⓘ	▼ -
	7a. Transfers Out and Outstanding Temporary Loans	(Line 4A) -
	7b. Reserved	-
	7c. School Transfers	(Line 1A) -
Ending Cash Balance	8. Total Expenses ⓘ	90,000
	9. Estimated December 31st, 2020 Cash Balance (Line 4 - 8) ⓘ	90,000



Gateway – Budget Form 4B: Jan to Dec

- Budget year section:

Budget Year - 2021			
Revenues		Advertised	Adopted
10. Reserved for DLGF application of Levy Excess			
Revenues	11. Property Tax Levy (Line 16)	100,000	100,000
	12. Property Tax Cap Impact (Tax Cap)	(10,000)	(10,000)
	13. Miscellaneous Revenue (Line 8B)	60,000	60,000
	14. Total 2021 Revenues	150,000	150,000
Expenses		Advertised	Adopted
Expenses	15. 2021 Budget Estimate (Line 1)	200,000	200,000
	16. Outstanding Temporary Loans and Transfers ▼	-	-
	16a. Transfers Out and Outstanding Temporary Loans (Line 4B)		-
	16b. Reserved		-
	16c. School Transfers (Line 1A)		
	17. Total 2021 Expenses	200,000	200,000
18. Operating Balance - Estimated December 31st 2021 Cash Balance (Line 9 + 14 - 17)		40,000	40,000
Ending Cash Balance			



Gateway – Budget Form 3: Notice to Taxpayers

Contains
Department
estimates of:

- 1) Tax caps
- 2) Max levy



NOTICE TO TAXPAYERS

The Notice to Taxpayers is available online at www.budgetnotices.in.gov or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at 101 Education Blvd, Townsville, IN

Notice is hereby given to taxpayers of County School Corporation, County, I Indiana that the proper officers of County Schools will conduct a public hearing on the year 2022 budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of County Schools not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, County Schools shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of County Schools will meet to adopt the following budget:

Fill in Hearing Info

Date of Public Hearing	Thursday, October 14 2021	Date of Adoption Meeting	Thursday, October 28 2021
Time of Public Hearing	6:00 PM	Time of Adoption Meeting	6:00 PM
Public Hearing Place	101 Education Blvd, Townsville, IN	Adoption Meeting Place	101 Education Blvd, Townsville, IN
Est. School Operating Max Levy	\$ 5,288,976		
Property Tax Cap Credit Estimate	\$ 4,530		



Notifies the taxpayers of the public hearing and adoption meetings.



Gateway – Form 3: Notice to Taxpayers

- Notifies taxpayers of proposed budget and property tax levy by fund.
- Also displays: any appeals, current year levy, and the levy % change between the two years.
- Once submitted, the notice is available at: Budgetnotices.in.gov.

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (Including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals (Included in Column 3)	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0180-DEBT SERVICE	\$4,500,000	\$4,500,000	\$0	3,597,291	25.09 %
3101-EDUCATION	\$13,400,000	\$0	\$0	0	
3300-OPERATIONS	\$7,000,000	\$5,288,976	\$0	5,069,369	4.33 %





Gateway – Budget Form 4

Be it ordained / resolved by the County School Board that for the expenses of County School Corporation for the year ending December 31, 2022 the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of County School Corporation, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the School Board.

Name of Adopting / Fiscal Body	Type of Adopting / Fiscal Body	Date of Adoption
<u>County School Board</u>	<u>School Board</u>	<u>10/28/2021</u>

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0180	DEBT SERVICE	\$4,500,000	\$4,500,000	0.3214
3101	EDUCATION	\$13,400,000	\$0	0.0000
3300	OPERATIONS	\$7,000,000	\$5,288,976	0.3778
		Total: \$27,100,000	Total: \$10,988,976	Total: 0.7792


Name				Signature
Landon Ryan	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	_____
Leia Sophia	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	_____
Hannah Marie	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	_____
Lupe Robles	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	_____
Sue Bilbrey	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	_____




Gateway – Budget Forms

- Schools must upload the signed Form 4 and other necessary budget documents listed in the school checklist.


Department of Local Government Finance Tasks

 Pre-Budget Worksheet - Submitted on 7/26/2023 11:26:38 AM

Provide information and estimates in advance.

 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.



Gateway – 1782 Notice Recipients Form

- The “1782 Notice Recipients” form in Gateway collects the email addresses of everyone that will receive a copy of the 1782 Notice.
- These contacts rollover from the previous year, but units are encouraged to update the information as needed. Additionally, the Department recommends adding multiple recipients.

1782 Notice Recipients

Use this form to register any recipients of this unit's 1782 notice e-mail.

Contact Name	Contact Email	Phone Number (Optional)	Action
Steve McQueen	SMcQueen@email.com	(555) 123-4567	Edit — Delete
<input type="text" value="Leia Burke"/>	<input type="text" value="LBurke@email.com"/>	<input type="text" value="(555) 765-5321"/>	Add



Gateway – 1782 Notice Recipients Form

- The 1782 Notice contains the budgets, property tax levies, and rates that would be certified if no changes are made.
- It contains various budget forms that reflect any Department adjustments.
- After the Department reviews your budget, a “1782 Notice” is emailed to everyone listed on the 1782 Notice Recipients form.
- There is a ten (10) calendar day timeframe to respond with any requested changes.
- All change requests need to be addressed in the initial request.
- 1782 Webinar: https://www.youtube.com/watch?v=BDv_tUgVBc8



Gateway – Debt Management

- Debt Management is the application where all debts must be entered and recorded per IC 5-1-18.
 - Examples of debts to enter: Leases, Bonds, Lease Rentals, etc.,
 - For a full listing, please refer to the annual memo that is released each year: <https://www.in.gov/dlgf/files/2025-memos/250213-Jacoboski-Memo-Gateway-Debt-Management.pdf>

Gateway1 - Dlgf City 10

[File Upload](#)

Bond Name Link	Retired	Status	Verified
Anticipate Debt	<input type="checkbox"/>	Not Submitted – Delete	
decimal debt	<input type="checkbox"/>	Submitted	
New Money Sample Debt	<input type="checkbox"/>	Submitted	



Gateway – Debt Management

- The annual Debt Affirmation is due by February 28 each year.
 - ‘Checkpoint’ to review existing debts.
 - A time to see if any existing debts can be retired.
 - New debt can still be taken out.

Debt Affirmation

Due February 28, 2025 ⚠

☐ 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

2/24/2025

Sign and Submit



Gateway – File Transmission

- This is an area where certain files need to be uploaded for publication and compliance with various types of reporting.

Select Unit > File Transmission Menu

File Transmission Menu

Gateway1 County - Dlgf School 9

Select Destination
Local Government Contracts
School Bus Replacement and Capital Projects
Assessor Contracts
View File History



Gateway – File Transmission

- Proposed Bus Replacement and Capital Projects plans must be uploaded at least ten (10) days prior to the public hearing.

Select Unit > File Transmission Menu > Capital Project Expenditure & Bus Replacement Plans Upload

Dlgef School 9 - Gateway1 County

Capital Project Expenditure & Bus Replacement Plans Upload

0 Uploaded Plans

+ Upload Plan



Plan ID	Year	File Name	Description	Type of Plan	Date Submitted	Submitter	Download	DELETE
No records to display.								



Gateway – Public Side



Gateway – Public Side

- The public side of Gateway makes various submitted reports available for public review instantly.
- Units can also use throughout the year for their own budget process.
 - Assessed Values.
 - County Abstract Figures.
 - View information for similar units.



Gateway – Public Side

- Public Side of Gateway: https://gateway.ifionline.org/report_builder/

The screenshot shows the 'Report Search' page of the Gateway Indiana website. The header includes the 'Gateway INDIANA' logo and navigation links: 'Dashboard', 'Report Search', 'Download', 'Tools', and 'Learn More'. The main heading is 'Report Search', followed by a paragraph explaining that local governments submit reports to the State of Indiana, which are now available for public viewing. Below this are three tabs: 'Browse Reports' (selected), 'Search by Unit', and 'Search by Address'. Under the 'Browse Reports' tab, there is a section titled 'Select by Report Type' with a link to 'View data release calendar >'. Four report types are listed with icons and descriptions: 'Annual Financial Report' (receipts and expenditures), 'Assessed Value' (Certified Net Assessed Value data), 'Employee Compensation by Unit' (Form 100R), and 'Entity Annual Report' (financial reports from organizations receiving assistance).

Gateway INDIANA

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.
- 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).



Gateway – Public Side

- Units and the public in general can also download statewide data.

Gateway INDIANA [Dashboard](#) [Report Search](#) [Download](#) [Tools](#) [Learn 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 **File**

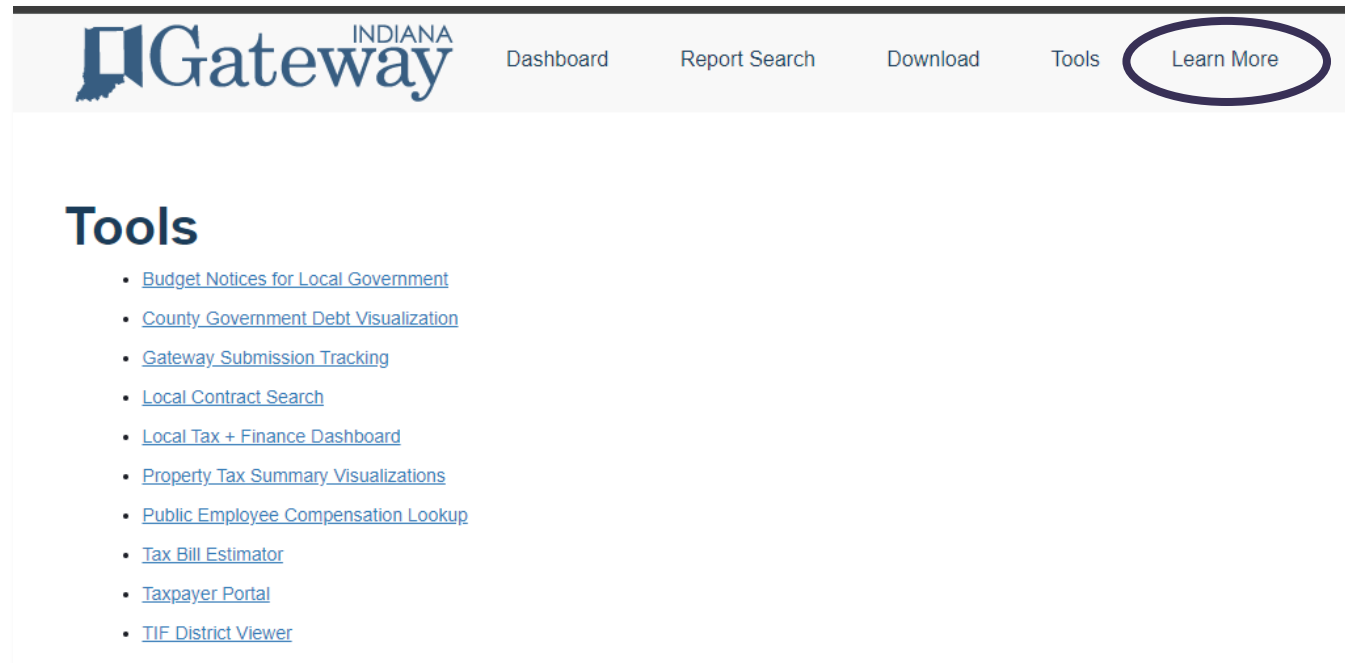
Unit Type **Year**

[Download](#)



Gateway – Public Side

- Units and the public can also link to other helpful sites.





Special Announcement



Budgets 2.0

The Budgets 2.0 project is a complete rebuild of the existing budgeting application that utilizes 14 years of research and feedback on the current process to create a streamlined application that is intuitive, efficient and incorporates the wealth of information the State of Indiana already has directly into the applicable pages where it can aid local officials with the data needed to make purposeful, well-informed decisions.

Budgets 2.0 Timeline

- User Acceptance Testing: February 2025
- Testing Launch: July 2025
- Budget 2.0 Launch: June 2026



Question and Answer Session



Contact the Department

- Website: www.in.gov/dlgf
 - “Contact Us”: <https://www.in.gov/dlgf/contact-us/>
- Budget Field Representative Map:
 - https://www.in.gov/dlgf/files/maps/Budget_Field_Reps.pdf
- Gateway Support: Support@dlgf.in.gov
- Telephone: (317) 232-3777