



Department of Local Government Finance

Charter School Budget Information Preparing for Budget Season

Jamie Bolser
September 2025



Disclaimer

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



Introduction



Jamie Bolser
Deputy Commissioner
and Chief of Staff
jbolser@dlgf.in.gov



Agenda

- About the Department
 - Mission & Values
 - Staff & Responsibilities
- Resources
 - Department Website
 - Gateway
 - Department Support
- Charter School Budgets
 - Capital Projects Plans
 - Bus Replacement Plans
 - Distributions
- Questions



About the Department



About the Department – 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 Department - Staff

- Jason Cockerill – Commissioner
- Jamie Bolser – Deputy Commissioner & Chief of Staff
- Emily Crisler – General Counsel
- Barry Wood – Assessment Division Director
- Anna Culy – 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 Representatives



Assessment Division 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**
 - Anna Culy – Division Director
 - Miranda Bucy & Ryan Burke – Assistant Division Directors;
 - Sam VanderVeen – Budget Specialist
 - 9 Budget Field Representatives

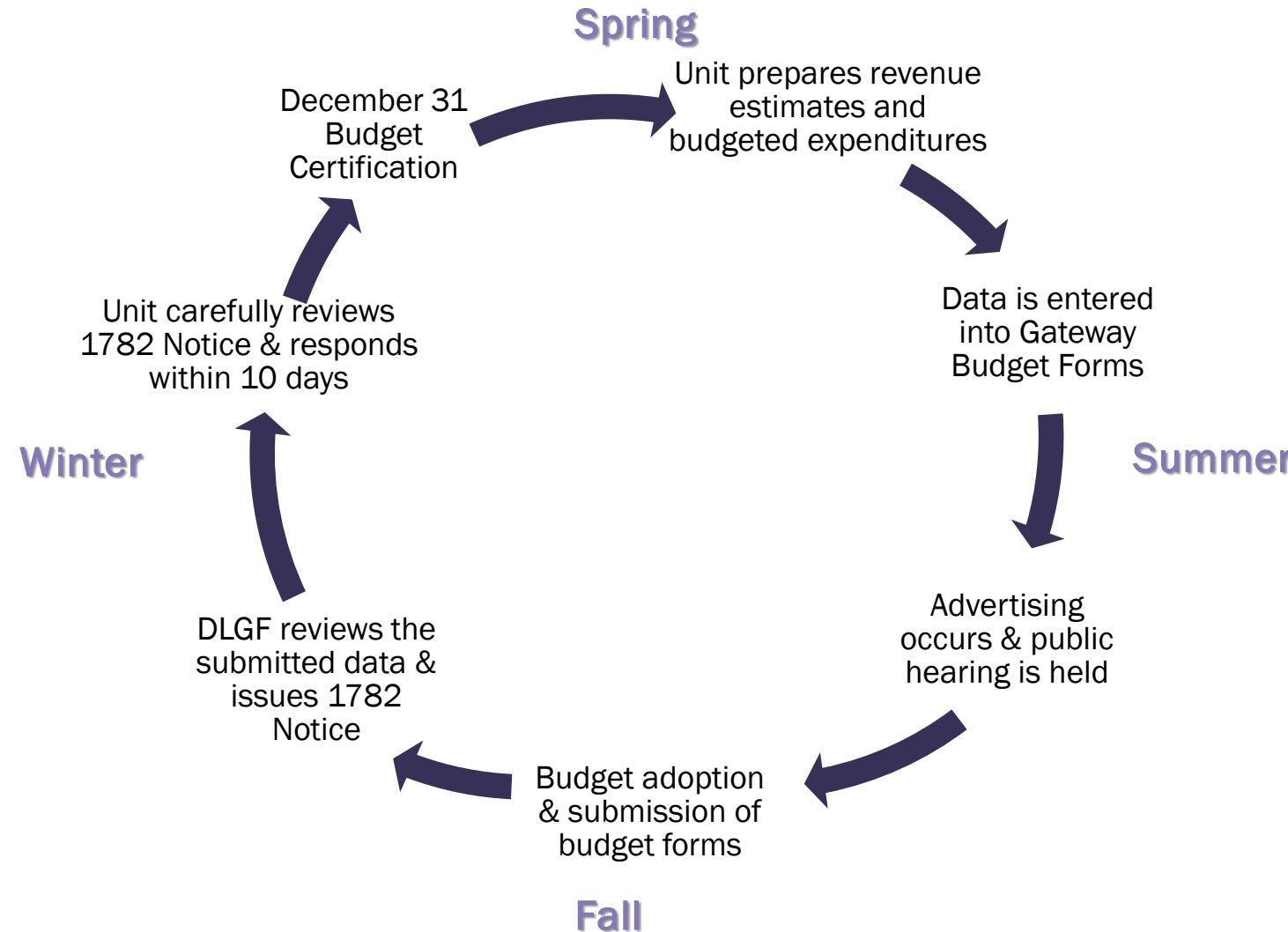


Budget Division Responsibilities

- 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.
- 2025 Budget Calendar
 - <https://www.in.gov/dlgf/files/2025-memos/250206-Bolser-Memo-2025-Budget-Calendar.pdf>



Communications Division

- **Communications Division**
 - Jenny Banks – Division Director
 - 2 Gateway Support Coordinators
 - 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



Data Analysis Division 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 Department Technology Resources.
 - Requirements gathering from local officials.
 - Review and Analysis of various data sets submitted to the Department.



Department Resources



Department Resources – Website

- <https://www.in.gov/dlgf>
- The Department website is the main hub of all information the Department 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.



Department Resources – Contact Us

- Contact Us: <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 representatives.
 - <https://www.in.gov/dlgf/files/maps/Map-Field-Rep-Map-Assessment.pdf>
 - <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>



Resources – Memos & Presentations

DLGF

[About Us](#)

[Contact Us](#)

[Contact Your Local Officials](#)

[County Specific Information](#)

[Legislation & Policy Information](#) ▾

[Memos & Presentations](#) ▾

[News & Calendar](#) ▾

[Reports and Data](#) ▾

- <https://www.in.gov/dlgf/memos-and-presentations/memos/>
- <https://www.in.gov/dlgf/memos-and-presentations/presentations/>
- Organized by year, with the four (4) most recent years available. Searchable in your web-browser. For presentations, it includes the PowerPoint, and often a video if available.



Resources – Calendar Memos

- <https://www.in.gov/dlgf/news-and-calendar/calendar-memos/>
- Memos that the Department releases that contain most deadlines in statute for the given topic. Released annually in January/February on the topics of:
 - Budget
 - Assessment
 - Gateway Submissions
 - Data Submissions
 - Department Webinars
 - Assessor-Appraiser Certification Examinations



Resources – Reports

DLGF

About Us

Contact Us

Contact Your Local Officials

County Specific Information

Legislation & Policy Information ▾

Memos & Presentations

News & Calendar ▾

Reports and Data ▾

- Current & Past Budget Orders.
- Circuit Breaker Report (actual).
- July estimates.

Reports

- 2026 Supplemental Local Income Tax Distribution Report (all counties) – [COMING May 2026]
- 2026 Levy Freeze Certification and Equivalency Rates Report – [COMING January 2026]
- [2026 Estimated Local Income Tax Report](#) (all counties) – 8/14/25
 - [State Budget Agency: 2026 Certification Calculations](#) (all counties)
- [2026 Estimated Property Tax Cap Credits by Unit Report](#) (all counties)
- [2026 Operating and School Safety Referendum Information Report](#) (all counties)
- [2026 Estimated Library Maximum Budget Report](#) (all counties)
- [2026 Estimated Cumulative Fund Maximum Rates Report](#) (all counties)
- [2026 Estimated Maximum Levy Report](#) (all counties)
 - *Includes 2026 Maximum Mental Health and Developmental Disabilities Appropriations*
- [2026 Estimated Debt Service Payments and Levies Report](#) (all counties)
- [2026 Estimated Miscellaneous Revenues Report](#) (all counties)
- [2026 December Property Tax Collections Calculation Worksheet](#) (all counties)
- [2025 Circuit Breaker Report](#)
- [2025 Supplemental Local Income Tax Distribution Report](#) (all counties)
- [2025 Certified Local Income Tax Report](#) (all counties) – Updated: April 25, 2025



Resources – Reports

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

Reports

Statewide Reports

- 2026 Supplemental Local Income Tax Distribution Report (all counties) – [COMING May 2026]
- 2026 Levy Freeze Certification and Equivalency Rates Report – [COMING January 2026]
- [2026 Estimated Local Income Tax Report](#) (all counties) – 8/14/25
 - [Lake County](#)
 - [State Budget Agency: 2026 Certification Calculations](#) (all counties)
- [2026 Estimated Property Tax Cap Credits by Unit Report](#) (all counties)
- [2026 Operating and School Safety Referendum Information Report](#) (all counties)
- [2026 Estimated Library Maximum Budget Report](#) (all counties)
- [2026 Estimated Cumulative Fund Maximum Rates Report](#) (all counties)
- [2026 Estimated Maximum Levy Report](#) (all counties)
 - *Includes 2026 Maximum Mental Health and Developmental Disabilities Appropriations*
- [2026 Estimated Debt Service Payments and Levies Report](#) (all counties)
- [2026 Estimated Miscellaneous Revenues Report](#) (all counties)
- [2026 December Property Tax Collections Calculation Worksheet](#) (all counties)
- [2025 Supplemental Local Income Tax Distribution Report](#) (all counties)
- [2025 Levy Freeze Certification and Equivalency Rates Report](#)
- [2025 Certified Local Income Tax Report](#) (all counties) – Updated: April 25, 2025
 - [Lake County](#)



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



Resources – Taxpayer Information

A screenshot of the DLGF Indiana website. The left sidebar has a dark green background with white text. It includes links for "Contact Your Local Officials", "County Specific Information", "Legislation & Policy Information", "Memos & Presentations", "News & Calendar", and "Reports and Data". Below this, a section titled "Information for Taxpayers" is highlighted with a red border. It contains links for "Understanding Your Tax Bill", "Assessments", "Appeals Property Tax", "Deductions Property Tax", "Forms", and "Referendum Information". The main content area has a dark green header with the word "IN" and "BUDGET" partially visible. Below the header, there's a "SUBSCRIBE" button with a hand cursor icon, a "Subscribe To The DLGF Email Lists" section, and a "Upcoming Referendums" section with a "YC HR" logo and "VOTE" and "VOICE" buttons.

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](#)



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/>
- Gateway has three (3) main sections:
 - Main Page
 - Public Reports/Download
 - Local Official Log-in Page



Resources – Gateway Main Page

A screenshot of the Indiana Gateway main page. The top navigation bar includes links for "Dashboard", "Report Search", "Download", "Tools", and "Learn More". The main content area features several sections: "Taxpayer Portal" (with a blue digital tunnel image), "Local Tax + Finance Dashboard" (with an image of a calculator, pen, and "LOCAL TAX" paper), "Report Search" (with an image of a city skyline), "Download Data" (with an image of a download icon), "Public Employee Compensation" (with an image of a person holding a tablet), "TIF District Viewer" (with an image of a map), and "When is your budget hearing?" (with an image of a legislative hearing room). Each section has a brief description and a link.

- <https://gateway.ifionline.org/>
- A great resource for taxpayers and policy makers to view “featured” reports of various data sets.
- Current Featured Reports include:
 - Report Search
 - Download Data
 - Local Tax & Finance Dashboard
 - TIF District Viewer
 - Budget Hearings/Notices



Resources – Gateway Report Search

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.	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.	

- https://gateway.ifionline.org/report_builder/
- 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.
 - Annual Financial Report
 - Assessed Value (AV)
 - Budget



Resources – Gateway Data Download

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: 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](#)

- <https://gateway.ifionline.org/public/downloads.aspx>
- A collection of statewide data sets that can be directly download for analysis. Most data sets are financial data submitted either to the Department or the State Board of Accounts (“SBOA”).
 - Finance & Budget Files
 - Property Files



Resources – Local Official Log-In

A screenshot of the Indiana Gateway for government units homepage. The header features the "Indiana Gateway" logo with "for government units" and a small map of Indiana. The main content area is titled "Welcome to the Indiana Gateway for Government Units" and includes a brief description of the service. Below this is a "Select Application" section with three tables: "Department of Local Government Finance (DLGF)", "State Board of Accounts (SBOA)", and "Indiana Education Employment Relations Board (IEERB)". Each table lists various applications with their deadlines.

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

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 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

- After logging in with their individual credentials, local officials have access to over two dozen applications for completing statutory requirements and submissions.
- This page also provides access to user guides, account settings, and a variety of other assistance resources.



Resources – Support

- Locally Assigned County Field Representatives:
 - 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>
- Main Phone Line: (317) 232-3777
- Support Team: Support@DLGF.IN.gov
- Sign up for memos and info from the Department:
 - <https://cloud.subscription.in.gov/signup?depid=546006751>



Resources – Recent Memos

- [Legislation Affecting School Operations Fund Distribution to Charter Schools under Ind. Code § 20-46-8-11.2](#)
- [Charter School Budgets, Capital Projects Plans, & Bus Replacement Plans](#)



Charter School Budget Information



Certified Net Assessed Values

- By August 1, the county auditor should have certified the Net Assessed Values (NAV) of funds in the county (Ind. Code § 6-1.1-17-1). This "Tax Base" is crucial for calculating tax rates.
- These figures should be reviewed and any changes from last year understood.



CNAV: Gateway Report Search

Gateway > Report Search > Assessed Value

Indiana Gateway

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).



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.



Operations Fund Levy Distribution

- Indiana Code § 20-46-8-11.2, amended by Senate Enrolled Act 1-2025 (“SEA 1”), initially enacted by House Enrolled Act 1001-2023 (“HEA 1001”), requires distributions of revenue collected from an operations fund levy to charter schools from a school corporation located in Lake, Marion, St. Joseph, and Vanderburgh counties.
- [Legislation Affecting School Operations Fund Distribution to Charter Schools under Ind. Code § 20-46-8-11.2](#)
- [Charter School Budgets, Capital Projects Plans, & Bus Replacement Plans](#)



Operations Fund Levy Distribution

- For the distributions made in calendar years 2025, 2026, and 2027, the county auditor shall distribute an amount collected of operations fund levy revenue to each charter school eligible for a distribution, limited to the levy attributed to the territory of the school corporation that is located within the boundaries of Lake, Marion, St. Joseph, or Vanderburgh counties.



Operations Fund Levy Distribution

- For example, a school corporation located in both St. Joseph County and Marshall County. The St. Joseph County Auditor must calculate the operations fund levy revenue distribution to charter schools located in St. Joseph County, and using only that Certified Net Assessed Value (“CNAV”) linked to taxing districts in St. Joseph County for the school corporation’s operations fund (DLGF Fund Number 3300). The CNAV linked to taxing districts in Marshall County for the school corporation’s operations fund are not part of the calculation.



Operations Fund Levy Distribution

- Charter schools that are not eligible to receive a distribution include the following:
 - A virtual charter school
 - An adult high school
 - For distributions in calendar years 2026 and 2027 only, a charter school that the Department determined did not submit an adopted budget and an attestation that the procedures under Ind. Code § 20-46-8-11.2(h).



Operations Fund Levy Distribution

- Indiana Code § 20-46-8-11.2(d) changes the deadline for the Department of Education (“DOE”) to determine the percentage of operations fund tax levy revenue to be distributed to the school corporation and eligible charter schools.
 - Previously, the deadline was thirty (30) days before the June and December settlement and corresponding distribution to the school corporation under Ind. Code § 6-1.1-27-1 et seq.
 - Under SEA 1, the deadlines are as follows:
 - For distributions in calendar year 2025, March 1, 2025.
 - For distributions in calendar year 2026, January 1, 2026.
 - For distributions in calendar year 2027, January 1, 2027



Operations Fund Levy Distribution

- The five-step distribution amount formula under Ind. Code § 20-46-8-11.2(d) has not changed. However, Ind. Code § 20-46-8-11.2(e) has been amended to remove the ability of the county auditor to prescribe how DOE shall provide the calculation.
- Indiana Code § 20-46-8-11.2(g) provides that before August 15, 2025, and August 15, 2026, the DOE will provide an estimate of the expected property tax revenue to each school corporation and eligible charter school. This amount is based on the most recent fall ADM count.



Budget Advertising & Adopting

- In order for an eligible charter school to receive a distribution in calendar year 2026, the charter school governing body must take the following actions to receive a distribution for that year:
 - Adopt budget no later than October 15 (October 15 before the calendar year the distribution would be made.)
 - Budget must be fixed and presented to the charter board in a public meeting in the county where the charter school is incorporated no later than October 5 (not later than ten (10) days before budget adoption.)
 - After budget is adopted and no later than November 1, budget must be submitted to the Department through Gateway.



Budget Advertising & Adopting – Key Dates

- **October 5**
 - Last day to present budget to the charter board in a public meeting.
- **October 15**
 - Last day to adopt budget.
- **November 1**
 - Last day to submit budget to Department through Gateway.



Budget Documentation

- The charter school must submit the following documentation uploaded to the Gateway File Transmission Application:
 - Adopted budget.
 - Dates on which budget hearing was held, and date budget was adopted.
 - Statement attesting to the following:
 - Dates provided for budget hearing and adopted are true and accurate.
 - Budget was properly adopted.
 - [Attestation of Compliance with IC 20-46-8-11.2 \(template\)](#)



Budget Documentation – Attestation (Top Section)

ATTESTATION OF COMPLIANCE WITH IC 20-46-8-11.2

UNIT INFORMATION	
Charter School Name	
County of Operation	
Governing Body	
Governing Body Contact	
Fiscal Officer Name	
Fiscal Officer Title	
Fiscal Officer Email	
Fiscal Officer Phone	
Fiscal Officer Address	

BUDGET INFORMATION	
Applicable Budget Year	
Date Budget Fixed & Presented to Charter Board	
Date Budget Adopted	
Date Budget Submitted to Charter Authorizer	
Date Budget Submitted to Department of Local Government Finance	



Budget Documentation – Attestation (Bottom Section)

I, the undersigned, hereby affirm that the information provided is true and accurate. The _____ ("Eligible Charter School") has completed the following actions in compliance with Ind. Code § 20-46-8-11.2:

- The governing body of the charter school adopted the budget before October 15.
- The budget was fixed and presented to the charter board in a public meeting in the county in which the charter school is incorporated not later than ten (10) days before its adoption.
- The adopted budget was submitted to the charter authorizer for review.

Dated this _____ day of _____, 20 ____.

Name of Authorized Representative

Signature of Authorized Representative



Budget Documentation

- Indiana Code § 20-46-8-11.2(i) provides that for distributions made in calendar years 2026 and 2027 only, the Department shall determine whether the charter school timely submitted the adopted budget and attestation statement under Ind. Code § 20-46-8-11.2(h).
- If the Department determines that the charter school did not timely submit both documents, the charter school will be deemed ineligible, and the amount determined under Ind. Code § 20-46-8-11.2(d) and (f) that would otherwise be distributed to the charter school will be withheld.



Charter School Operations Fund

- The governing body of a charter school must establish an operations fund if the charter school is receiving a distribution of a school corporation's operations fund levy (Ind. Code §§ 20-40-18-1 & 2).
- The charter school's operations fund is to be used after December 31, 2024.



Charter School Operations Fund

- A charter school may use its operations fund only for the following purposes (Ind. Code § 20-40-18-1):
 - Carry out a capital projects plan.
 - Pay transportation costs.
 - Carry out a school bus replacement plan.
 - Pay expenses that are allocated to overhead and operational expenses.
 - Establish, maintain, and equip a public playground.



Capital Projects & Bus Replacement Plans

- Charter Schools must hold a public hearing on the proposed plans and make the proposed plans available to the public prior to the hearing.
 - [TEMPLATE: Capital Projects Plan Charter Schools](#)
 - [TEMPLATE: School Bus Replacement Plan](#)
- Charter Schools must submit the adopted plans to the Department through the Gateway File Transmission Application.



Capital Projects Plan

- Capital Projects Plan Template:
 - **Capital Acquisition Tab** - listing of all proposed capital expenditures that exceed \$10,000 that are for capital assets or projects that are considered capital in nature, including technology related projects.
 - **Projects Capital in Nature Tab** – listing of all proposed projects that are capital in nature that exceed \$10,000 that are for capital assets or projects that are considered capital in nature, including technology related projects.
 - **Capital Projects (“CP”) Resolution Template Tab** – resolution to adopt the Capital Projects Plan for budget year 2026.



Bus Replacement Plan

- Bus Replacement Plan Template:
 - **Section 1 Tab** - replacement plan for the five (5) year period 2026 through 2030. The plan is based on the presumption that the minimum useful life of a school bus is not less than twelve (12) years. Complete this worksheet for each bus in the charter school fleet.
 - **Section 2 Tab** – justification for additional bus purchases, transportation services, and/or early bus replacement.
 - **Plan Amendment Tab** – Bus Replacement Plan amendment justification.
 - **Bus Replacement Resolution** – resolution to adopt the Bus Replacement Plan for budget year 2026.



Plans & Adopted Budget Upload

- Local officials with the eligible charter schools in Lake County, Marion County, St. Joseph County, and Vanderburgh County will need to establish a user account and log in to Gateway at:
 - [Request Access: Gateway](#)
 - <https://gateway.ifionline.org/login.aspx>

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](#)



Plans & Adopted Budget Upload

- After logging into Gateway, the local official will select the File Transmission Application as highlighted below:

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

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



Plans & Adopted Budget Upload

- After selecting the File Transmission Application, the user will need to select the applicable unit.

A screenshot of the Indiana Gateway for government units interface. The header features the text "INDIANA Gateway for government units" with a blue "Gateway" and an orange "for government units". A blue shield icon with the state outline is on the right. The navigation bar includes links for Home, About, Account Settings, Help, and Logout. A "Select Unit" button is visible. The main content area shows a table of units for the reporting year 2023. The table has columns for Unit Code, Unit Name, Unit Type, Unit County, and User Role. Two rows are shown: one for "DLGF Charter School 1" (Unit Code 9101) and another for "DLGF Charter School 2" (Unit Code 9102). The "All Units" button is located in the top right corner of the table area.

Unit Code	Unit Name	Unit Type	Unit County	User Role
9101	DLGF Charter School 1	Charter School	Gateway1	Submit
9102	DLGF Charter School 2	Charter School	Gateway1	Submit



Plans & Adopted Budget Upload

- Then select “School Fiscal Plans”.

The screenshot shows the "File Transmission Menu" for "Gateway1 County - Dlgf Charter School 1". The menu includes a "Select Destination" dropdown with options: "Local Government Contracts", "School Fiscal Plans" (which is highlighted with a red border), and "TIF Spending Plans". Other menu items include "View File History", "Home", "About", and "Account Settings".

Indiana
Gateway for government units

Department of Local Government Finance - File Transmission

Home About Account Settings

Select Unit > File Transmission Menu

File Transmission Menu

Gateway1 County - Dlgf Charter School 1

Select Destination

- Local Government Contracts
- School Fiscal Plans
- TIF Spending Plans

View File History



Plans & Adopted Budget Upload

- The user will then select “+ Upload Plan” to upload the Capital Project Expenditure Plan, the Bus Replacement Plan, or the Adopted Budget.

The screenshot shows the Indiana Gateway for government units website. The header features the text "INDIANA Gateway for government units" with a map of Indiana icon. The navigation bar includes links for Home, About, Account Settings, Help, and Logout. The main content area displays the "Department of Local Government Finance - File Transmission" menu, with the "Capital Project Expenditure & Bus Replacement Plans Upload" option selected. Below this, the text "Dlgf Charter School 1 - Gateway1 County" and "Capital Project Expenditure & Bus Replacement Plans Upload" are shown. A table titled "Uploaded Plans" lists one item: "5026 2024 Parke test test" with a submission date of "5/14/2024 10:31:19 AM" and a submitter email "pdieckmeyer@dlgf.in.gov". The "Upload Plan" button is highlighted with a red box.

Plan ID	Year	File Name	Description	Type of Plan	Date Submitted	Submitter	Download	DELETE
5026	2024	Parke test	test		5/14/2024 10:31:19 AM	pdieckmeyer@dlgf.in.gov	Download	Delete



Plans & Adopted Budget Upload

- After selecting “+ Upload Plan”, the user will select the appropriate Budget Year and select the Type of Plan from the drop-down menu.

+ Upload Plan X

*** Budget Year:**

*** Type of Plan:** (highlighted)
Capital Expenditure Plan
Bus Replacement Plan
Charter School Budget

*** File Name:**

*** File Description:**

*** Add Plan:** No file chosen



Operations Fund Distribution

- The distribution formula under Ind. Code § 20-46-8-11.2(f) has been revised so that the calculation is made for each settlement period under Ind. Code § 6-1.1-27-1 et seq. (i.e., the June and December settlement periods), rather than for the entire year. In addition, each of the three (3) STEPS in the formula are revised as follows:



Budget Orders

- December 31 – deadline for the Department to certify 2026 budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal (Ind. Code § 6-1.1-17-16).
- January 15 – Deadline for the Department to certify 2026 budgets, tax rates, and tax levies if a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under Ind. Code § 6-1.1-18.5-16.



Budget Orders

- DLGF > County Specific Information > [Select County]
 - [DLGF: County Specific Information](#)

Budget

The budget order is a critical document in calculating tax bills. The order contains the state's certification of the approved budget, the certified net assessed value, the tax rate, and the levy for each fund of each taxing unit in a county. The order also gives the total tax rate for each taxing district.

[2025 Vanderburgh County Budget Order](#) - Issued January 2, 2025

- [2024 Vanderburgh County Budget Order](#) - Issued January 10, 2024
- [2023 Vanderburgh County Budget Order](#) - Issued December 27, 2022
- [2022 Vanderburgh County Budget Order](#) - Issued December 22, 2021
- [2021 Vanderburgh County Budget Order AMENDED](#) - Issued February 12, 2021
- [2021 Vanderburgh County Budget Order](#) - Issued January 8, 2021



Operations Fund Distribution

- The distribution formula under Ind. Code § 20-46-8-11.2(f) has been revised so that the calculation is made for each settlement period under Ind. Code § 6-1.1-27-1 et seq. (i.e., the June and December settlement periods), rather than for the entire year. In addition, each of the three (3) STEPS in the formula are revised as follows:



Operations Fund Distribution

- STEP ONE: The base property tax levy amount is determined as the three-year average (2021-2023) of operations fund collections for each applicable settlement period.

<i>Calendar Year</i>	<i>June Settlement</i>	<i>December Settlement</i>
2021	\$300,000	\$250,000
	+	+
2022	\$325,000	\$275,000
	+	+
2023	\$350,000	\$300,000
	=	=
Total	\$975,000	\$825,000
	/	/
Divide by 3	3	3
	=	=
Base property tax amount	\$325,000	\$275,000



Operations Fund Distribution

- STEP TWO: The incremental property tax levy amount is calculated as the difference of a school corporation's operations fund collections for the applicable settlement period in the current calendar year minus the base property tax levy amount described in STEP ONE.

Taking the STEP ONE results for the school corporation determined, the incremental property tax levy amounts are as follows for the June and December settlement periods, respectively:

Calendar Year	June Settlement	December Settlement
2025	\$385,000	\$320,000
Calendar Year	June Settlement	December Settlement
2025 Operations Fund Levy Revenue	\$385,000	\$320,000
Minus STEP ONE amount for the same settlement period	\$325,000	\$275,000
Incremental property tax levy amount	\$60,000	\$45,000



Operations Fund Distribution

- STEP THREE: The amount to be distributed to each school corporation and eligible charter school includes the amount withheld in the prior year due to a determination by the Department that the charter school has not timely submitted the required information under Ind. Code § 20-46-8-11.2(h). Under Ind. Code § 20-46-8-11.2(i), this withholding only applies to distributions made in calendar years 2026 and 2027 and will NOT affect distributions made in calendar year 2025.



Operations Fund Distribution

Note: the total amount is equal to \$60,000 because the school corporation and all the charter schools are receiving their allotted amounts. Department determined that the charter schools complied with submitting documents required by statute.

<i>Receiving entity</i>	<i>§ 11.2(d) percentage</i>	<i>Incremental levy amount + withholding</i>	<i>Distributed amount</i>
<i>School Corporation</i>	0.48	× \$60,000	= \$28,800
<i>Charter School A</i>	0.06	× \$60,000	= \$3,600
<i>Charter School B</i>	0.15	× \$60,000	= \$9,000
<i>Charter School C</i>	0.07	× \$60,000	= \$4,200
<i>Charter School D</i>	0.24	× \$60,000	= \$14,400
<i>Total Distribution</i>			\$60,000



Operations Fund Distribution

- Verify your distribution.
 - June 30 – deadline for the county auditor to distribute spring tax collections.
 - December 31 – deadline for the county auditor to distribute fall tax collections.
 - Below is an example of an overdistribution due to the incorrect formula being used.



Operations Fund Distribution

2021 Spring Operations Fund Settlement	\$ 19,688,340.28	
2022 Spring Operations Fund Settlement	\$ 20,300,493.42	
2023 Spring Operations Fund Settlement	\$ 22,270,631.71	
Base Property Tax Amount (XYZ School Corporation)	\$ 20,753,155.14	<i>Average of 2021-2023 Distribution Amounts</i>
2025 Spring Operations Fund Settlement	\$ 23,236,102.34	
Incremental Property Tax Revenue (XYZ School Corporation)	\$ 2,482,947.20	<i>Difference of 2025 Distribution and Base</i>
DOE determined ADM % (ABC Charter School)	0.93%	
Levy Share (ABC Charter School)	\$ 23,091.41	Increment x ADM %
Amount Distributed (ABC Charter School)	\$ 216,095.75	2025 Spring x ADM %
Overdistribution of Levy Share (ABC Charter School)	\$ (193,004.34)	



Questions?