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# Gateway User Guide

## Form 4B

**BUDGET ESTIMATE, FINANCIAL STATEMENT AND  
PROPOSED TAX RATE  
(16 Line Statement)**



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## Form 4B Overview

Form 4B presents a comprehensive look at the unit budget through a financial statement. This form is sometimes referred to as the “16-line statement”. It presents a fiscal plan for the entire 18-months of the budget cycle. (The six months before the budget year and the twelve months of the budget year.) You must complete a Form 4B for every fund.

There are three sections to this form. The first section lays out the expenses that the unit expects to have over the 18-month cycle. The second section lays out all revenues other than property tax that the unit expects to have to support the expenditures in section one. The third section contains the fiscal policymaking of the unit. It contains the property tax levy, the tax rate, and the estimated operating balance to end the 18-month cycle.

For non-school units, this form along with a few others may be uploaded by your DLGF Budget Field Representative if you attend your Summer Budget Workshop and supply the proper reports. If this occurs, the information they upload will appear in the advertised column only.

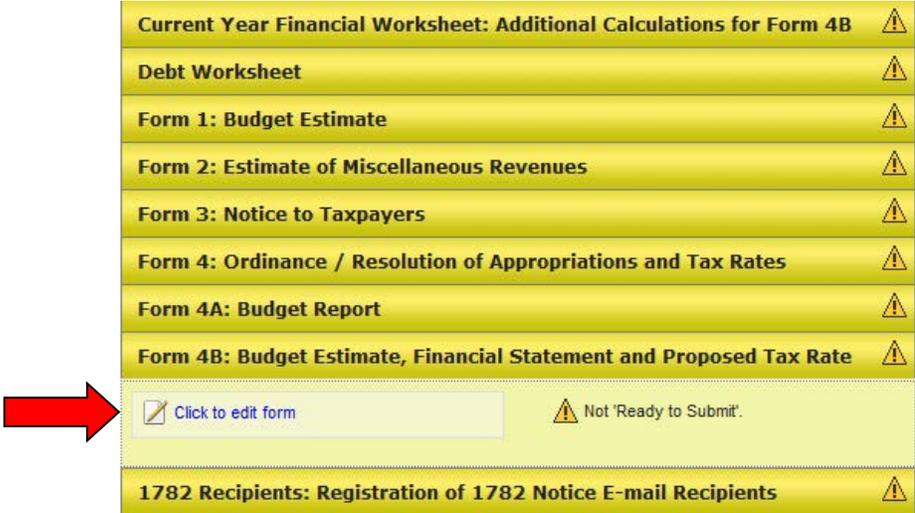
## Accessing the Form 4B

First, navigate to the Budget Form Menu by selecting your unit, and then clicking “View Forms, Enter and Edit Budgets.”

**Department of Local Government Finance Tasks**

- Pre-Budget Worksheet - Submitted on 5/26/2017 12:52:58 PM  
Provide information and estimates in advance.
- Customize Funds, Departments, Debts, Rev. Codes  
View and edit lists of funds, depts., debts by fund and rev. codes.
- View Forms, Enter and Edit Budgets**  
View, edit and submit Forms to DLGF.
- Submit Signed Form 4 and Other Documents  
View, upload and submit budget-related documents to DLGF.
- Property Tax Cap Info  
View Property Tax Cap Data Currently Entered on all Forms
- Optional Flat File Upload  
Fund List, Department List, Fund-Dept Relationship, Form 1, Form 2

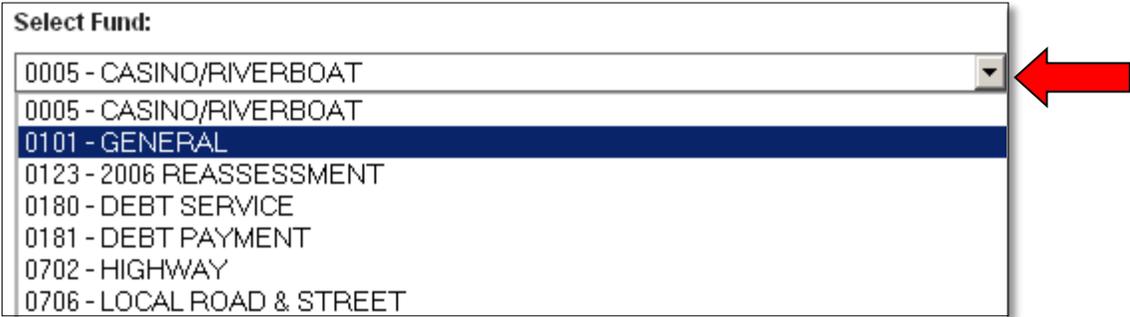
From the Budget Form Menu, click on “Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate”. Next, select link on the left side of the Form 4B box that says “Click to edit form”.



### Navigating between funds in the Form 4B

At the top of the Form 4B is a fund selection drop down menu. Since you need to have a Form 4B for every fund, this is how you will navigate between the forms for each fund. Please make sure that all of your funds are listed here. If you discover that there is a fund missing, you will need to add all the necessary funds in the Customize Funds List of the Customize Unit Menu. For assistance with adding a fund, please see the [Adding Funds, Departments, and Connecting Funds and Departments](#) user guide.

**Note: If you add in a fund at this point, please be sure to go back and complete the necessary information in each of the previous forms.**



## Manually Entering Data on the Form 4B

For each line of the form, Form 4B collects two pieces of information: the Advertised Amount and the Adopted Amount. Although these may contain the same figures, they are in separate columns to distinguish the forms they push out to. It is crucial to have this information correct on this form.

The **Advertised Amount** is the amount that is proposed at the beginning of the budget process and published in Gateway via the Form 3.  
 The **Adopted Amount** is the amount that is approved by the fiscal body, and adopted by Ordinance or Resolution by way of the Form 4. The figures on lines 1, 16 and 17 of the Adopted column automatically carry into the Form 4 for all DLGF reviewed funds.

Each fund on the Form 4B also collects the Net Assessed Value. **This will need to be entered manually for every fund.** If you need guidance on what figure to put here, please contact your DLGF Budget Field Representative.



Regardless of how you choose to complete Form 4B, four of the lines are either automatically calculated or pre-populated within Gateway Budget. They are Line 5, Line 9, Line 10, and Line 13a. **These lines will not have a data entry option.**

6. Actual cash balance, June 30 of present year (including cash investments) ⓘ	\$ 20,000		\$ 0
7. Taxes to be collected, present year (December settlement)	\$ 60,000		\$ 0
8. Miscellaneous revenue to be received July 1 of present year to December 31 of incoming year(Schedule on File):	\$ 400		\$ 0
a). Total Column A Budget Form 2 ⓘ			\$ 0
b). Total Column B Budget Form 2 ⓘ	\$ 400		\$ 0
9. <b>TOTAL FUNDS</b> (Add lines 6, 7, 8a and 8b) ⓘ	\$ 80,800		\$ 0
10. Net amount to be raised for expenses to December 31 of incoming year (from 5) ⓘ	\$ 17,700		\$ 0

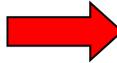




To populate Line 5, Line 9, and Line 10, enter the necessary data in lines 1 through 8b, then click “Save/Calculate” and Gateway will calculate them based on the other information entered.

The third section of the Form 4B is where you will enter the amount of Property Tax you would like to raise, or the rate you would like to use.

If you wish to manually enter the data, disable the Gateway Calculator by indicating “I want to make my own calculations for this Form 4B”.



10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5) 	\$ 17,700		\$ 0
<input checked="" type="radio"/> I want to make my own calculations for this Form 4B <input type="radio"/> I want to use the Gateway Calculator 			

Next, fill in each of the values. Click the “Save/Calculate” at the bottom of the form to save the values you have entered. Remember to enter your Property Tax Cap Credits under Line 17 for each fund.

**Note: Line 13b is only applicable if your County is a LIT Levy Freeze county. Line 15 (Levy Excess) should not have any figures in there unless you have received a directive from your Field Rep.**



12. Amount to be raised by tax levy (add lines 10 and 11) 	\$ 36200		\$ 0
13a. Property Tax Replacement Credit from Local Option Tax 	\$ 0		\$ 0
13b. Operating LOIT 	\$ 0		\$ 0
14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13b from line 12) 	\$ 36200		\$ 0
15. Levy Excess Fund applied to current budget 	\$ 0		\$ 0
16. Net amount to be raised 	\$ 36200		\$ 0
17. Net Tax Rate on each one hundred dollars of taxable property 	0.0815		0.0000

	Advertised Amount	Adopted Amount
Property Tax Cap Credits 	\$	\$





## Using the Auto-Fill Option

This is the DLGF recommended manner, and is the best way to ensure that you have the same information entered for all of your forms. It will pull the information previously entered and place it into the appropriate line.

Using the auto-fill option, you will still need to manually type in the “Net Assessed Value” on the top right-hand side of the form. Select “Save/Calculate” to ensure you have saved the NAV that was entered. This needs to be completed for every fund.



Provided that the Current Year Financial Worksheet, Form 1, 4A, 2, and Debt Worksheet amounts have been entered into Gateway, most lines of Form 4B will be populated from the other forms during this process. For example, Line 1 of Form 4B can populate from Form 4A, while Line 8a and Line 8b can populate from Form 2. **Note: If you have not completed the previous forms mentioned above, the auto-fill option will not work for you. You need to begin by filling in those forms before coming into this form to pull it in.**

To take advantage of the auto-fill tool, click the button at the top of the column that says “Click Here to Insert Financial Worksheet, Debt Worksheet, Form 2 and Form 4A advertised amounts.” This will fill in Line 1, 2, 3, 4a, 4b, 6, 7, 8a, and 8b of the advertised column on Form 4B.

Funds Required For Expenses To December 31st Of Incoming Year	Advertised Amount	Adopted Amount
1. Total budget estimate for incoming year	\$ <input type="text"/>	\$ <input type="text"/>
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended	\$ <input type="text"/>	\$ <input type="text"/>
3. Additional appropriation necessary to be made July 1 to December 31 of present year	\$ <input type="text"/>	\$ <input type="text"/>
4. Outstanding temporary loans:	\$ <input type="text"/>	\$ <input type="text"/>
a). To be paid not included in lines 2 or 3	\$ <input type="text"/>	\$ <input type="text"/>

Buttons above the table: "Click Here to Insert Finan. Wksht, Debt Wksht. Form 2 & Form 4a advertised amounts" (with a red arrow pointing left) and "Click Here to Insert Finan. Wksht, Debt Wksht. Form 2 & Form 4a adopted amounts" (with a blue arrow pointing down). A blue arrow labeled "Copy" points from the "Adopted Amount" column to the "Advertised Amount" column.

The second column can be completed in the same way by clicking the button that says, “Click Here to Insert Financial Worksheet, Debt Worksheet, Form 2 and Form 4A adopted amounts.”

Funds Required For Expenses To December 31st Of Incoming Year	Advertised Amount	Adopted Amount
1. Total budget estimate for incoming year 	\$ <input type="text"/>	\$ <input type="text"/>
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended 	\$ <input type="text"/>	\$ <input type="text"/>
3. Additional appropriation necessary to be made July 1 to December 31 of present year 	\$ <input type="text"/>	\$ <input type="text"/>
4. Outstanding temporary loans: a). To be paid not included in lines 2 or 3 	\$ <input type="text"/>	\$ <input type="text"/>

Buttons: "Click Here to Insert Finan. Wksht, Debt Wksht. Form 2 & Form 4a advertised amounts" and "Click Here to Insert Finan. Wksht, Debt Wksht. Form 2 & Form 4a adopted amounts". A red arrow points from the first button to the second. A blue "Copy" button is located between the Advertised and Adopted columns.

The remaining lines will need to be filled in directly (excluding Line 5, Line 9, and Line 10). Click “Save/Calculate” at the bottom of the form to save the values you have entered.



## Using the Gateway Calculator

The default option for Form 4B is “I want to make my own calculations for this Form 4B.” However, there is a very helpful tool contained within this form called the Gateway Calculator.

10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5) 	\$ 0		\$ 0
<input checked="" type="radio"/> I want to make my own calculations for this Form 4B <input type="radio"/> I want to use the Gateway Calculator 			
Proposed Tax Rate and Levy	Published Amount		Adopted Amount

A red arrow points to the radio button for "I want to use the Gateway Calculator".



This tool will help you complete Lines 11, 12, 14, 15, 16, and 17 based on the decision you indicate. Your decision may be (1) to specify the amount of increase or decrease you have chosen for your operating balance, (2) to specify the property tax levy you want to impose, or (3) to specify the property tax rate you want to impose.

Your first step is to decide if you have figures to enter into Lines 13b and 15. These must still be manually entered.

**Note: Line 13b is only applicable if your County is a LIT Levy Freeze county. Line 15 (Levy Excess) should not have any figures in there unless you have received a directive from your DLGF Budget Field Representative.**

To use the Gateway calculator, you must complete the following steps:

- First, change the selection to “I want to use the Gateway Calculator”.

I want to make my own calculations for this Form 4B

I want to use the Gateway Calculator ⓘ

I acknowledge that I am responsible for verifying the accuracy of the information submitted to the Department through the Gateway website. I acknowledge that neither the Department of Local Government Finance nor the Indiana Business Research Center is liable for the calculations performed by the Gateway calculator.

- Second, click the check-box to indicate your agreement to the acknowledgement statement. This ensures you are taking responsibility for the values that are submitted through Gateway.

I want to make my own calculations for this Form 4B

I want to use the Gateway Calculator ⓘ

I acknowledge that I am responsible for verifying the accuracy of the information submitted to the Department through the Gateway website. I acknowledge that neither the Department of Local Government Finance nor the Indiana Business Research Center is liable for the calculations performed by the Gateway calculator.

- Third, check to verify that you have entered a Net Assessed Value amount at the top of the form. This is extremely important.

Net Assessed Value \$ 0 

Warning: If there is currently no data in this unit's Financial Worksheet, Debt

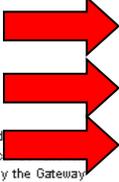
Click Here to Insert Finan. Wksht, Debt

Click Here to Insert Finan. Wksht, Debt

- Finally, click the type of calculation method you wish to indicate. Choose from entering an operating balance (on Line 11), entering a levy (on Line 16), or a tax rate (on Line 17).

Things to consider: Unless you are doing this in a Cum fund, the most common method is by entering a levy. If this is a fund which does not collect property tax, you will want to choose the levy method to be able to enter a zero in line 16. For Cum funds, you will want to select the rate method. This will allow you to distinguish the rate specifically, and the levy will be calculated as a result.

<input type="radio"/> I want to make my own calculations for this Form 4B <input checked="" type="radio"/> I want to use the Gateway Calculator  <input checked="" type="checkbox"/> I acknowledge that I am responsible for verifying the accuracy of the information submitted Department through the Gateway website. I acknowledge that neither the Department of Local Finance nor the Indiana Business Research Center is liable for the calculations performed by the Gateway calculator.	<input type="radio"/> Enter Operating Bal. (Fill line 11) <input type="radio"/> Enter Levy (Fill line 16) <input type="radio"/> Enter Rate (Fill line 17)	<input type="radio"/> Enter Operating Bal. (Fill line 11) <input type="radio"/> Enter Levy (Fill line 16) <input type="radio"/> Enter Rate (Fill line 17)
Proposed Tax Rate and Levy	Published Amount	Adopted Amount



The calculator is now fully functioning. Enter the value you desire on the appropriate line, based on your selected calculation method that you chose (operating balance, levy, or tax rate). You will also need to enter your Operating LOIT (if any) in Line 13b if applicable.

Proposed Tax Rate and Levy	Enter the Field You Previously Selected
11. Operating balance ( not in excess of expense January 1 to June 30, less miscellaneous revenue for same period)  NOTE: Enter Lines 13a, 13b and 16 then press 'Save' button to calculate this value.	\$ 0 
12. Amount to be raised by tax levy (add lines 10 and 11) 	\$ 0
13a. Property Tax Replacement Credit from Local Option Tax 	\$ 0
13b. Operating LOIT 	\$ 0
14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13a and 13b from line 12) 	\$ 0
15. Levy Excess Fund applied to current budget 	\$ 0
16. Net amount to be raised 	\$ 0 
17. Net Tax Rate on each one hundred dollars of taxable property 	0.0000 

Once you have entered your values, click “Save/Calculate” and Gateway will calculate the rest of the third section (Lines 11, 12, 14, 15, 16, and 17) for you.



You may still edit values that have been computed by the Gateway Calculator. However, as long as the Gateway Calculator is enabled (indicated by the active selection of “I want to use the Gateway Calculator”), clicking “Save/Calculate” will overwrite any changes other than the relevant line in which the method information was entered. You may turn off the Gateway Calculator at any time by clicking “I want to make my own calculations for this Form 4B.” This will retain the values that have been calculated already. **Any edits you make after disabling the calculator will be saved exactly as you entered them.**

## Moving the Information from Advertised to Adopted

Since units propose budget figures at the beginning of budget season and adopt months later, you may complete the advertised values first and then return later to complete the adopted values. To save time and data entry during the second stage, Gateway offers a “Copy” button. Clicking this will copy the advertised column to the adopted column.

 Net Assessed Value \$ 0

Click Here to Insert  
 Finan. Wksht, Debt  
 Wksht.  
 Form 2 & Form 4a  
 advertised amounts  


Click Here to Insert  
 Finan. Wksht, Debt  
 Wksht.  
 Form 2 & Form 4a  
 adopted amounts  


Funds Required For Expenses To December 31st Of Incoming Year	Advertised Amount		Adopted Amount
1. Total budget estimate for incoming year 	\$ 131,200		\$ 0
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended 	\$ 0		\$ 0
3. Additional appropriation necessary to be made July 1 to December 31 of present year 	\$ 0	 	\$ 0
4. Outstanding temporary loans:	\$ 0		\$ 0
a). To be paid not included in lines 2 or 3 	\$ 0		\$ 0
b). Not repaid by December 31 of present year 	\$ 0		\$ 0
5. <b>TOTAL FUNDS required</b> (add lines 1,2,3,4a and 4b) 	\$ 131,200		\$ 0

You may still edit the values after the fill over. This option will be particularly helpful for those units that have not made any changes from the advertised amounts.

The copy button is set up independently for each of the three sections of the form. This provides flexibility in how you complete the adopted column.

The third section can be completed using the “Copy” button or by using the Gateway Calculator. Note that the Gateway Calculator for the adopted column operates separately from the advertised column. This means that you can enter figures differently for the adopted amounts while still relying upon the Gateway Calculator. If nothing has changed from the figures in the advertised column, you may simply copy it over to the adopted column. Be sure to hit “Save/Calculate” after you have completed the section.

## Data Pulled from Form 4B

The Form 4B holds data that may be transferred to Budget Forms 3 and 4. Form 3, which is the Notice to Taxpayers, will copy the budget and levy fields from Form 4B’s Advertised Amount column. Form 3 displays a Net Budget, which is the difference between the Line 1 and the Property Tax Cap Credits field on Form 4B. At the user’s request on Form 3, Gateway will transfer Line 16 to the Levy field.

Similarly, Form 4 displays a Net Budget. In the transfer of values from Form 4B, Gateway displays the budget as Line 1 less any Property Tax Cap credits listed in the Adopted Amount column of Form 4B. Form 4 also displays levy amounts from Line 16, and rate amounts from Line 17 of the Adopted Amount column.

## Signing the Form Electronically

At the bottom of Form 4B, there is a box for you to place an electronic signature on the form. Only the user with submission rights will see the signature box. The signature box will be invisible to users with edit or read-only rights.

**Form Signature**

NAME

TITLE

SIGNATURE/PIN  
 

DATE

 **SIGN AND DATE FORM**

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

To sign the form, first type your name and title into the signature box. After that, you will need to enter your four-digit PIN code. This PIN code has been sent to the person with submission rights via email. You may contact the DLGF at [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov) in the event that you have lost or not received a PIN code. Once you select “Sign and Date Form”, today’s date will automatically populate the date field.

**Form Signature**

**NAME**

**TITLE**

**SIGNATURE / PIN**  
 

**DATE**

Form signature values saved at 03:33 PM and 45 seconds.



I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

Once you see the red text stating “Form signature values saved,” you have successfully signed Form 4B.

## Marking the Form “Ready to Submit”

At the bottom of Form 4B you will notice the Ready to Submit status box. Before you complete the form you will notice a grey box that is titled Not Ready to Submit.

The budget forms have a feature built in called validation. This does not allow the form to be marked as Ready to Submit, or be submitted, until the required fields are completed. Validation will help prevent some commonly found errors in previous years. Under a closer look, you will notice that the box states: *“You will be able to mark this form as 'Ready to Submit' once amounts have been entered in both 'Advertised' and 'Adopted' columns and the form has been signed with a valid four-digit PIN.”*

 Not Ready To Submit 

You will be able to mark this form as 'Ready to Submit' once amounts have been entered in both 'Advertised' and 'Adopted' columns and the form has been signed with a valid four-digit PIN.

Once information has been entered in the advertised and adopted columns, and you have signed the form with your PIN, the yellow Ready to Submit option will appear. This gives users the ability to mark the form as ready to submit by clicking on the check box. You will not want to check this box until the advertised and adopted amounts columns are entered for all funds.



Once this box is checked, the box will turn green and the form will now be marked as Ready to Submit. Form 4B can still be edited until it is submitted.



Note that after Form 4B has been marked as “Ready to Submit”, Form 4B under the Budget Form Menu now shows a green submit option for officials with submission rights. Note: Marking a form as “Ready to Submit” does not mean that the form is submitted!

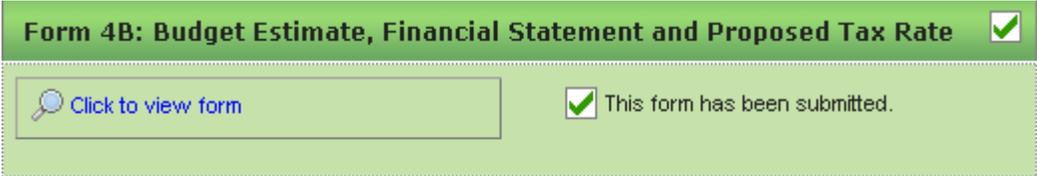


Once your unit has adopted the budget, you may click on the green “Click to submit completed form to DLGF” button.

You will notice a pop-up box asking you if you are sure you want to submit this form. If you are ready to submit, simply press “OK.”



As you will note below, Form 4B on the Budget Form Menu will now appear green and will now only have the option to view the form.



You may no longer edit a form once it is submitted. If you have submitted a form by mistake, please contact the DLGF at [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov).

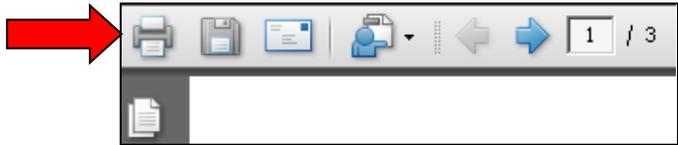
### Viewing and Printing the Form

At any point, Form 4B can be printed directly from Gateway. Click the button at the top-left corner of the form that reads, "Click Here for Print/Viewing Options." Next click on the link that reads, "Print/View Form 4B for All Funds for Selected Unit in PDF Format."

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Form 4B**  
 Selected Year: 2018 | Selected Unit: Morgan County - 0000 Morgan County



Once you see the page appear in a new window, simply click on the printer icon on the top left hand corner to print. You may also select the save icon to the right in order to save the form as a PDF which will also allow you to email copies of your budget or post them on a website.



Congratulations! You have successfully submitted your Form 4B. Please see our other user guides for assistance with other forms. If you have any questions, please contact the DLGF at [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov) or at (317) 234-4480.