
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Political Subdivisions

FROM: Fred Van Dorp, Budget Division Director

SUBJECT: Pre-Budget Report and Data Collection

DATE: June 1, 2021

In advance of 2022 budgets, the Department of Local Government Finance (“Department”) is collecting certain information from local governments through [Gateway](#). As has been the case in recent budget years, the Department has developed a Pre-Budget Report within the Gateway Budget application that all units of local government must complete. The deadline to complete the report is **June 30, 2021**.

The Department emphasizes that all information supplied by users for the Pre-Budget Report is considered a good-faith estimate. No information entered replaces existing processes, including those for levy appeals, taxpayer referenda, and debt service levies. Taxing units will still complete the regular Gateway Budget forms as completed in the past. No Department approvals are expressed or implied through this report.

Local officials may access the report via [Gateway](#).

A [user guide](#) for the Pre-Budget Report is available. Additional questions about the Pre-Budget Report may be directed to Support@dlgf.in.gov.

The Pre-Budget Report is organized into several sections. Users will access the main pre-budget report page, answer questions about whether a section applies to the unit, and where instructed, will then proceed to other pages to provide additional information. A description of the pre-budget sections may be found below.

Pre-Budget Debt

Unit types impacted: All

Taxing units with debt service levies in the current year and taxing units that expect to have a debt service levy in the ensuing year will complete a debt worksheet. The pre-budget debt worksheet lists estimated debt payments in the second half of the current year, all of the budget year, and all of the year following the budget year. The debt worksheet will look and operate similarly to Gateway's existing debt worksheet. To that end, all existing debts should be entered in Gateway Debt Management and linked to debt service funds through Gateway Budget prior to completing the pre-budget debt worksheet. Users will also be able to indicate that anticipated debt service will require payments in future periods.

Debt paid from non-debt service fund

Unit type impacted: All

Users will indicate whether the taxing unit pays debt service out of a fund within the civil maximum levy.

Excess Levy Appeals

Unit types impacted: All

Taxing units will complete the levy appeals page if they anticipate filing a levy appeal for the ensuing budget year. On the levy appeals page, taxing units will provide estimates of levy appeal amounts. The Department will include any amounts reported into the estimated max levy.

Referendum

Unit types impacted: counties, townships, cities & towns, schools, libraries, and special districts.

Users will indicate whether their government anticipates holding a referendum during the current year that would impact the ensuing budget year.

Adopting Body

Unit types impacted: schools, libraries, special districts, and conservancies.

Schools, libraries, special districts, and conservancies will indicate whether they anticipate being subject to binding adoption in the ensuing budget year and which local government will be the adopting body. All special districts are subject to binding adoption.

The Department will use information from this page when assigning Gateway Budget permissions after the September 2 deadline for local governments to submit their budgets to adopting bodies.

County Maximum Levy Adjustments

Unit type impacted: counties.

County government users will indicate the anticipated developmental disabilities levy adjustments. Counties will not be asked to estimate their mental health levy adjustments. The Department will calculate the mental health levy adjustment once the Maximum Levy Growth Quotient is released.

Volunteer Fire Services

Unit types impacted: townships, cities, and towns.

Users from townships, cities, and towns will list their fiscal body members and whether they are employed by a volunteer fire department or a fire department that provides fire protection services to the taxing unit.

Fiscal body members who are volunteer firefighters for the fire department that services the local government are not permitted to vote on budget adoption. Township, city, and town fiscal bodies where volunteer firefighters for the fire department that services the local government represent a majority will not adopt budgets. They will instead go through a separate process requiring county council approval.

The Department will use this information to build logic into Gateway for Budget Forms 3 and 4.

Budget Hearing and Adoption Dates

Unit type impacted: all.

Users will enter the budget hearing and adoption dates. The Department will populate the dates entered onto Form 3 and (in the case of the adoption date) Form 4 for the taxing unit on the regular budget forms. The Department encourages units to consider scheduling these hearings and meetings early in the budget cycle in order to allow ample time for restarting the process, if necessary, to prevent a continuation.

Municipal Annexations

Unit type impacted: cities and towns.

Users will indicate whether the municipality annexed any property that will be taxable in the ensuing budget year. Annexations must be effective no later than January 1 of the current year to be considered taxable in the ensuing year.

Other Information

Unit types impacted: all.

Users will be invited to provide additional information they believe is relevant. Examples may include plans to levy less than the maximum for a maximum levy type, anticipated changes in government structure, and other messages that may assist the Department when reviewing budget information.