
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: School Corporations

FROM: Fred Van Dorp, Budget Division Director

DATE: June 6, 2018

SUBJECT: Gateway Budget – Form 1

As part of the ongoing implementation of House Enrolled Act 1009-2017 (“HEA 1009-2017”) and House Enrolled Act 1167-2018 (“HEA 1167-2018”), the Department of Local Government Finance (“Department”) issues this memorandum to notify school corporations about data changes on the Form 1 form used to report line-item expenditures.

Historically, on the Form 1, Gateway has rolled the department codes (account codes for school corporations), subcategory, line item code, and description fields for all school funds from the prior budget year into the current budget year. These rolled values eliminated the need for school officials to enter the similar information each year.

For Budget Year 2019, the department codes, subcategory, line item code, and description fields have not been pre-populated for the Education and Operations funds. School corporations will be required to populate these fields as necessary. (Please note that since the Rainy Day and all debt funds were not impacted by the HEA 1009-2017 and HEA 1167-2018 from a budgeting standpoint, their information was rolled from the prior year.)

Each school corporation has historically been able to customize its Form 1 based upon the school corporation’s unique needs. Although the Department is able to pre-populate last year’s line item expenditure information into the new funds, the Department is unable to ensure that a direct roll from the former funds to the new funds will place line item expenditures for all school corporations into the correct funds. To eliminate the risk that a school corporation will be misled into budgeting out of an incorrect fund, the Department has not pre-populated Form 1 for the Education and Operations funds.

The Department of Local Government Finance is able to offer an alternative to manual data entry. For the school corporations who complete the attached form, the Department will map the Form 1 information from the prior year to the new funds. **School corporations that make this request will need to affirm that they understand that it is the responsibility of the school**

corporation to ensure that information entered on the Form 1 is ultimately reported in a manner that is consistent with HEA 1009-2017 and 2018 HEA 1167-2018. The request form should be submitted to directly to your [budget field representative](#).

The mapping will work as follows.

1. All department (account) codes, subcategory, line item code, and description fields listed within the Education and Operations funds will be removed.

This will include any manual entry that the school corporation has done since the budget forms were opened for 2019 budgets.

2. The department codes, subcategory, line item code, and description fields from the General Fund will be mapped into Education fund.
3. The department codes, subcategory, line item code, and description fields from the Transportation, Bus Replacement, Capital Projects, Art Association, Historical Society, Public Playground, and Racial Balance funds will be mapped into the Operations funds.

Note that duplicate values from these seven funds will be consolidated into the Operations fund.

The Department emphasizes that it is offering this option as a convenience for school corporations as part of the transition to HEA 1009-2017 and HEA 1167-2018. While the mapping will place expenditures in the correct fund in many cases, it is the school corporation's responsibility to make sure that all line items are budgeted for in the correct fund.

If a school corporation plans to upload its department (account) and Form 1 values, that upload will overwrite any mapping completed by the Department. In 2018, roughly 140 school corporations uploaded Form 1 values. School corporations intending to upload Form 1 values may proceed without contacting the Department. Similarly, a school corporation that intends to enter data manually on Form 1 may do so without contacting the Department.

If you have any additional questions about this option, please contact your [budget field representative](#).

Department of Local Government Finance
Gateway Budgeting Request: Form 1 Population based on Budget Year 2017 pay 2018

Please note that this form may only be used for the 2018 pay 2019 budget cycle and that school corporations that will either upload their Form 1 or that are electing to manually populate the Form 1 in Gateway may begin that process at any time and are not required to complete or submit this request to the Department.

School Corporation Name: _____

County (or counties): _____

School Business Official Name: _____

School Business Official Title: _____

Date: _____

I do hereby request and authorize the Department of Local Government Finance to prepopulate the department codes, subcategory field, line item code, and description fields for the Operations and Education funds on Form 1 for 2018 pay 2019 budget. The pre-populated values will be based on the information entered into Gateway for the General, Transportation, Bus Replacement, Capital Projects, Art Association, Historical Society, Public Playground, and Racial Balance funds during the 2017 pay 2018 budget cycle.

The Department's mapping will follow the three steps outlined below.

All department codes, subcategory, line item code, and description fields will be removed from the Education and Operations funds. This will include any manual entry that the school corporation has done since the 2019 budget forms were opened.

1. The department codes, subcategory, line item code, and description fields from the 2018 General Fund will be mapped into the 2019 Education fund.

The department codes, subcategory, line item code, and description fields from the 2018 Transportation, Bus Replacement, Capital Projects, Art Association, Historical Society, Public Playground, and Racial Balance funds will be mapped into the 2019 Operations funds. Note that duplicate values from these seven funds will be consolidated into the Operations fund.

I understand that it is the responsibility of the school corporation to ensure that information entered on the Form 1 is reported in a manner that is consistent with HEA 1009-2017, HEA 1167-2018, and all applicable statutes.

Signed

Date