
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Political Subdivisions
FROM: Fred Van Dorp, Budget Division Director
SUBJECT: Information Collection through the Gateway Budget Application
DATE: April 18, 2019

In advance of 2020 budgets, the Department of Local Government Finance (“Department”) is collecting certain information from local governments through Gateway. The pre-budget cycle information will be used to facilitate improved budget forms setup and to provide additional data for the Department’s annual estimates of maximum levies and property tax cap impact.

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 **April 30, 2019**.

Local officials may login to Gateway at <https://gateway.ifionline.org/login.aspx>. The Department has posted a user guide for the pre-budget report at <https://gateway.ifionline.org/help.aspx>.

The pre-budget report is broken into various sections. Users will access a 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. In many cases, the Department anticipates that a unit will only need to complete as few as two sections. It is the Department’s intent that this pre-budget report be user-friendly and quick to complete.

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 nor implied through this report.

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 2019 and taxing units that expect to have a debt service levy in 2019 will complete a debt worksheet. The pre-budget debt worksheet lists estimated debt payments in the second half of 2019, all of 2020, and all of 2021. 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.

Units in Lake and St. Joseph Counties only: Units in Lake and St. Joseph County with exempt debt from prior to the implementation of tax cap credits should complete the pre-budget debt worksheet using the same funds that were used in prior budget cycles. The Department may release additional guidance in summer 2019 regarding these funds as it pertains to the expiration of tax cap credit exemptions for these specific debts.

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.

Levy Appeals

Unit types impacted: All

Taxing units will complete the levy appeals page if they anticipate filing a levy appeal during 2019. On the levy appeals page, taxing units will provide estimates of levy appeal amounts.

Referendum

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

Users will indicate whether their government anticipates holding a referendum during 2019 that would impact the 2020 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 2019 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. Instead, the Department will calculate the mental health levy adjustment once the Assessed Value 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.

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

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 schedule these hearings and meetings early in the budget cycle to assist with the December 31/January 15 budget certification timeline.

Municipal Annexations

Unit type impacted: Cities and Towns

Users will indicate whether the municipality annexed any property that will be taxable in 2020. Annexations must be effective no later than January 1, 2019 to be taxable in 2020.

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.

Once again, the Department reminds local governments that they must complete the pre-budget report no later than **April 30, 2019**.

Questions may be directed to the following resources:

- Budget Field Representative Team
 - Contact information may be found at <https://www.in.gov/dlgf/files/Field%20Rep%20Map%20-%20Budget%20Draft.pdf>

- Gateway Support Team
 - Email: Gateway@dlgf.in.gov
 - Phone: (317) 234-4480