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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO: Political Subdivisions**

**FROM: Fred Van Dorp, Budget Division Director**

**SUBJECT: Pre-Budget Survey and Data Collection**

**DATE: April 27, 2020**

In advance of 2021 budgets, the Department of Local Government Finance (“Department”) is collecting certain information from local governments through Gateway. The pre-budget survey information will be used to facilitate improved budget forms setup and provide additional data including 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 survey within the Gateway Budget application that all units of local government must complete. The Department has extended the deadline to complete the pre-budget survey to **May 30, 2020**.

The Department emphasizes that all information supplied by users for the pre-budget survey 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 information.

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

The Department has posted a user guide for the pre-budget survey on the Department’s [website](#). Additional questions about the pre-budget survey may be directed to the Gateway Support Team at [Gateway@dlgf.in.gov](mailto:Gateway@dlgf.in.gov) or your [Budget Field Representative](#).

The pre-budget survey is broken into various sections. Users will access a main pre-budget survey 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 survey is user-friendly and quick to complete. 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 2020 and taxing units that expect to have a debt service levy in 2020 will complete a debt worksheet. The pre-budget debt worksheet lists estimated debt payments in the second half of 2020, all of 2021, and all of 2022. The debt worksheet will look and operate similar 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 during 2020. 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 2020 that would impact the 2021 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 2020 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 2021. Annexations must be effective no later than January 1, 2020, to be taxable in 2021.

## **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.