



Indiana State Comptroller's Office

Fred Van Dorp
Director of Accounting & Reporting and Local Government

1

State Comptroller Core Responsibilities – State Level

- Accounting & Reporting
 - Maintains the state's accounting system
 - Reports the state's financial position
 - Annual Comprehensive Financial Report (ACFR)
 - Schedule of Expenditures of Federal Awards (SEFA)
- Accounts Payable
 - Approves all payments & manages vendor administration for the State
 - Researches & issues replacements of lost/missing state warrants
- Payroll
 - Processes payroll for 30,000+ employees
- Hoosier START
 - Administers the state's deferred compensation plan
- Indiana Transparency Portal



Indiana State Comptroller Elise Nieshalla

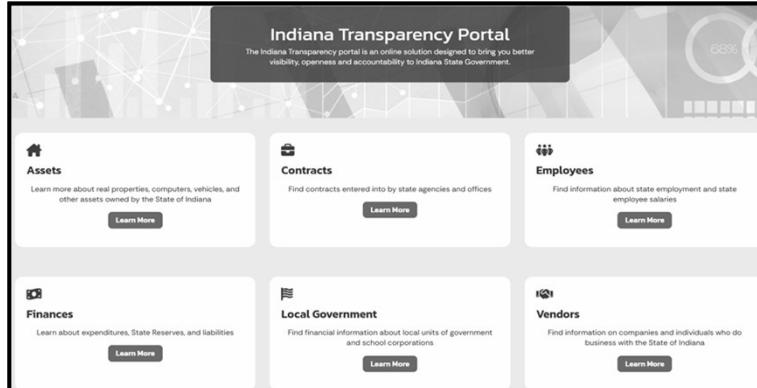
AT YOUR SERVICE
IN INDIANA

2

2

Comptroller Core Responsibilities – ITP

The Indiana Transparency Portal or ITP is an online solution designed to bring better visibility, openness & accountability to government in Indiana.



www.in.gov/itp
AT YOUR SERVICE
IN INDIANA



Indiana State Comptroller Elise Nieshalla

3

State Comptroller Core Responsibilities – Local Level

- Reviews Semi-Annual Property Tax Settlement
- Receives the State's portion of various taxes collected at the local level (State Tax Remittances)
- Calculates & distributes local taxes collected at a State level (State Distributions)

AT YOUR SERVICE
IN INDIANA®



Indiana State Comptroller Elise Nieshalla

4

Semi-Annual Property Tax Settlement

- While property taxes are billed, collected & spent at a local level, the Comptroller's Office will work closely with the County Auditor & County Treasurer to review the property & excise taxes before local tax distributions begin.
- County Auditors must submit various state forms, spreadsheets & reconciliations to the Comptroller's Office semi-annually for review before the tax distribution deadline.
 - The deadlines for property tax distributions are June 30 & December 31
 - <https://www.in.gov/comptroller/departments/settlement-forms/>
- Comptroller Office's review helps to ensure a smooth & accurate tax distribution to the local political subdivisions across the State.



Indiana State Comptroller Elise Nieshalla



5

5

State Tax Remittances from Local Government

- Comptroller's Office serves as a singular collection entity for various taxes initially collected at a local level.

Calendar Year Total	Total Remittance
2022	\$347M
2023	\$338M
2024 (Year to Date)	\$192M

- Money remitted to the Comptroller's Office will be deposited on behalf of the appropriate state agency referenced in statute.



Indiana State Comptroller Elise Nieshalla



6

6

State Tax Distributions to Local Government

- Comptroller's Office initiates, calculates & distributes state taxes collected by DOR & BMV to local recipients across the State.
 - [Tax Distributions & Remittance Calendar](#)
- Money distributed will be deposited into the appropriate local bank account, previously provided to the office & will initiate an email notification with short explanation of what the money is for.
- Historical information about all payments from the State, including ones initiated by the Comptroller, is available upon request.



Indiana State Comptroller Elise Nieshalla

AT YOUR SERVICE
INDIANA

7

7

State Tax Distributions to Local Government

General Tax Category	Distribution Amount January 1 - November 30
Local Income Tax	\$ 4,006,923,968.56
Motor Vehicle Highway	\$ 544,982,008.74
Excise	\$ 216,294,262.12
Various Gaming Taxes	\$ 191,905,655.15
Stadium	\$ 188,122,375.60
Local Road and Street	\$ 144,597,066.41
Financial Institution Tax	\$ 58,865,788.14
Food and Beverage Tax	\$ 52,850,679.08
Commercial Vehicle Excise Tax	\$ 47,697,787.70
Innkeepers Tax	\$ 29,550,192.73
Alcoholic Beverage Tax Gallonage	\$ 10,645,156.70
Other Various Taxes	\$ 5,270,883.44



Indiana State Comptroller Elise Nieshalla

8

8

State Tax Distributions to Local Government

Comptroller-initiated statutory distributions vary in complexity, calculation & recipients.

- [State Comptroller Distribution Factors](#)
- [Commercial Vehicle Excise Tax Report \(CVET\)](#)
- [Financial Institutions Tax \(FIT\)](#)
- [Local Motor Vehicle Highway \(MVH\) & Local Road and Street \(LRS\) Account](#)
- [Local Option Income Tax Reports \(LOIT\)](#)
- [Riverboat Revenue Sharing Distribution](#)

Additional information, calendars & resources are posted on the Comptroller's website.



Indiana State Comptroller Elise Nieshalla

AT YOUR SERVICE
ININDIANA.

9

9

Comptroller Core Responsibilities – Local Level

- ITP also contains information related to local units of governments.
- Provides a direct link to information posted on the Gateway.

<p>LOCAL GOVERNMENT DATA</p> <p>The Gateway portal collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.</p> <p>Learn more on the Indiana Gateway Portal</p> <p>Search Tax and Finance Dashboard by Local Government Unit</p> <p>Search reports by Local Government</p>	<p>LOCAL GOVERNMENT DISTRIBUTIONS</p> <p>Find information on tax distributions to each local unit of government in Indiana made by the state.</p> <p>Learn More</p>	<p>LOCAL GOVERNMENT AUDIT</p> <p>The State Board of Accounts provides audit information on local units of government.</p> <p>Find Local Unit Audited Financials</p>	<p>SCHOOL CORPORATIONS</p> <p>School Corporation annual financial reports as reported to the Indiana Department of Education (DOE).</p> <p>Learn more about Department of Education</p> <p>Form 9 School Financial Reports</p> <p>Expenditures by Payee</p> <p>Fund Balances by District</p> <p>Expenditures per Capita</p> <p>Indiana Gateway</p>
--	--	--	---



Indiana State Comptroller Elise Nieshalla

10

10

At Your Service

FRED VAN DORP

Accounting & Reporting Director
317-232-3309
fvandorp@comptroller.in.gov

JANIE COPE

Local Government Specialist
317-233-1712
jcope@comptroller.in.gov

GENERAL EMAIL

localgovernment@comptroller.in.gov

Comptroller Website

<https://www.in.gov/comptroller/>



Indiana State Comptroller Elise Nieshalla

AT YOUR SERVICE
INDIANA®

11