



Department of Local Government Finance

Quick Hits & Gateway Overview

Scott Maitland



Disclaimer

- This presentation and other Department of Local Government Finance materials are not a substitute for the law! This is not legal advice, just an informative presentation. The Indiana Code always governs.



Introductions & Contact Info



Scott Maitland
Deputy Commissioner & Chief of Staff
SMaitland@dlgf.in.gov

Earned a Bachelor's Degree in Applied Computer Science from IUPUI in 2015 & a Masters in Business Administration from Butler University in 2022.

Scott previously worked as a Programmer within the Department during 2014 and 2015.

Re-joined the Department as IS Director in 2018 and became Chief of Staff in 2020.

When not working, Scott is cheering on the St. Louis Cardinals and Indianapolis Colts, playing chess, and spending time with his wife, Emily, and son, Miles.



Agenda

- Quick Hits
 - Helpful Webinars
 - CNAV Deadline Reminder
 - LDA Application Launch
 - Important Budget Dates
- Gateway Overview



Quick Hits



Helpful DLGF Webinars

- Each month the Department hosts free, virtual webinars, covering a variety of topics. Find the schedule, recordings of previous webinars, and links to register on our website at: <https://www.in.gov/dlgf/continuing-education/webinars/>
- A few webinars that school leaders might find particularly helpful:
 - Maximum Levies Overview – April 19, 2023*
 - Circuit Breaker Overview – May 17, 2023*
 - Gateway Overview – Feb 21, 2024
 - Common Budget Mistakes (and how to avoid them) – May 15, 2024
 - Legislative Overview – June 19, 2024



CNAV: A Municipality's Role

Indiana Code does not *require* Cities/Towns to take any official actions with NAV data certified by county auditors. However, the follow steps could help you prevent major errors that impact your levies and rates.

1. Historical Comparisons

- a) How does this year's data compare to last year?
- b) Do any changes pass the smell test?

2. TIF, Appeals & AV Withholding

- a) How are TIFs performing in your area?
- b) Are there major appeals you should know about?
- c) Is your auditor withholding AV? Should they be?

3. Taxing District Configurations

- a) Are you in the same taxing districts as previous years? Should you be?
- b) Have there been any annexations in your taxing districts?

4. State Distributable Personal Property

- a) Do you expect PP AV in your taxing districts? Is it there?



CNAV: A Municipality's Role

- Ultimately, the adage of “see something, say something” applies.
- Errors in CNAV that are caught late in the process are costly, difficult to fix, and often cause significant delays that could lead to delayed or reissued tax bills in the most extreme cases.
- Mistakes happen, and just because they happen in another organization's office does not mean they will not impact you.
- Your county auditor and county assessor are great partners in understanding your tax base.



Limited Delegations of Authority

- The Department launched a new application for processing LDA forms last year. Earlier this month, the Department removed all permissions for individuals that did not have submitter access. If you, your staff, vendors, financial advisors, etc. would like to regain any access that was lost, a new LDA will need to be completed and accepted in the LDA application.
- LDAs are valid for one year and will reset each year to ensure that “zombie-users” are purged from the system regularly.



Calendar Year 2025 Budget Deadlines

- The Department has posted the 2024 budget calendar. The calendar contains the statutory submission/due dates for some key deadlines for the budget certification process.
 - <https://www.in.gov/dlgf/files/2024-memos/240207-Van-Dorp-Memo-2024-Budget-Calendar.pdf>
- **June 30** – Submission deadline for Pre-Budget Report & release of the MLGQ.
- **July 15** – Release of the Department’s “July Estimates” including non-property tax revenues of FIT, CVET, and Excise.



Calendar Year 2025 Budget Deadlines

- **August 1** - Release of Department's Estimates of Circuit Breaker Loss by unit. Posted to the DLGF website at: <https://www.in.gov/dlgf/county-specific-information/>
- **August 1** - Last day for county auditor to certify net assessed values ("CNAV") to the Department.
- **October 12** - Last day to post a notice to taxpayers ("Budget Form 3") of proposed 2025 budgets and net tax levies and a public hearing to Gateway.
- **October 22** - Last day to hold a public hearing on units 2025 budgets.
- **November 1** - Deadline for all units to adopt 2025 budgets, tax rates, and tax levies.



Calendar Year 2025 Budget Deadlines

- **December 31** - Deadline for the Department to certify 2025 budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal.
- **January 15, 2025** - Deadline for the Department to certify 2025 budgets, tax rates, and tax levies if a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal.



Gateway Overview



DLGF Support Best Practices

- Support@DLGF.in.gov
- Please include screenshots anytime you have an error message.
- Please include the URL of the page in your support requests.
- Please copy your Budget Field Rep on Support Requests.
- DLGF Support works in a first come first serve basis.
- Support requests increase dramatically as we get closer to deadlines. The closer you are to a deadline, the less likely it is that the Department will be able to respond to your request before the deadline.



Other ways to contact DLGF

- Assessment Field Rep Map
 - <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Assessment.pdf>
- Budget Field Rep Map
 - <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>
- Data Team Inbox
 - Data@dlgf.in.gov



Brief History of Gateway

- Launched in 2010, Indiana Gateway for Government Units (“Gateway”) is the online portal in which local government units in the State of Indiana submit required data. It also serves a secondary purpose as a public access tool for citizens.
- As of February 2024, 26 different applications are used by hundreds of local units of government, schools, state agencies, casino operators, and others to submit financial and operational data to the State of Indiana.



Brief History of Gateway

- State agencies utilizing the Gateway portal:
 - Department of Local Government Finance (DLGF)
 - State Board of Accounts (SBoA)
 - Indiana Education Employment Relations Board (IEERB)
 - Department of Workforce Development (DWD)
 - Indiana Gaming Commission (IGC)
 - Bureau of Motor Vehicles (BMV)
- Data submitted includes budgets, debt issuances, TIF district summaries, annual financial reports, employee compensation reports, local development agreements, and school district collective bargaining reports, among others.



Gateway Basics – What is it?

- Gateway's 3 main functions:
 1. A place for local officials to quickly and efficiently submit information to various State Agencies.
 2. A place for State Agencies to automate tasks and provide quick, meaningful feedback to local officials on that data.
 3. A centralized data source of local government data/reports available to the public.



Gateway Basics

- How to access the Gateway's Local Official portal:
<https://gateway.ifionline.org/>.
- Or <https://www.in.gov/dlgef/> and click on the “Learn More” button on the Indiana Gateway banner.
 - Click the “Local Officials: Login Here” button.
- If you need to create a user account:
 - Click the “Request Authorization to Access Gateway” link on login page.

An Open Door into Local Government Finance

[Local Officials: Login Here](#)

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.

**Tax Increment
Finance Districts**

[TIF District Viewer](#)

**Report
search by
address or
tax unit**

[Search for reports](#)

Taxpayer Portal

[Taxpayer Portal](#)[Public employee compensation](#)[Access local expenditures](#)[When is your budget hearing?](#)[About Gateway](#) • [Contact Us](#)

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the [Indiana Business Research Center](#) at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

Participating state agencies currently include the [Department of Local Government Finance](#), the [State Board of Accounts](#), the [Indiana Education Employment Relations Board](#), the [Indiana Gaming Commission](#) and the [State Auditor](#).

POWERED BY
**Information
for Indiana**

INDIANA Gateway for government units



Home About User Guides

The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

This site works best in Firefox and Chrome. Internet Explorer is not a supported browser.

Authorized Personnel Login

User Name:

Password:

[Forgot your password?](#)

Please note: Passwords are CASE sensitive.

After 5 failed attempts to log in, your account will be locked—notify ibrctech@iu.edu.

[Request Authorization to Access Gateway](#)

Announcements

Gateway Reporting Access Authorized User Policy

The local official login portion of Gateway is accessible only by officials directly responsible for entering and submitting reports to the State. Usernames are specific to the person who receives authorization. [Read full policy »](#)

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Affirmations

- Throughout Gateway there will be multiple instances of affirming the information that has been entered. When that is required, the 4-digit PIN that the submitter received when setting up the Gateway account will be needed.

Debt Affirmation Due February 28, 2023

By checking this box, I affirm that the selected unit has fully complied with the debt reporting requirement described in IC 5-1-18. I affirm that the debt reports listed below are accurate and correct. If no debt report is listed or all reports listed are marked as retired, I affirm that the selected unit has no outstanding debt.

Name

Title

Signature/PIN

Date



Affirmations

- Once that has been entered correctly, the box should turn green.

Debt Affirmation Due February 28, 2023

This unit has successfully completed the annual verification due February 28, 2023.

Name
Joshua Jacoboski

Title
Fiscal Officer

Signature/PIN

Date
2/8/2023

This form has been submitted. [Unlock Affirmation](#)



Gateway Public Reporting Site

gateway.ifonline.org/default.aspx



[Dashboard](#) [Report Search](#) [Download](#) [Tools](#) [Learn More](#)

An Open Door into Local Government Finance

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.

[Local Officials: Login Here »](#)

[Conflict of Interest Upload Tool »](#)

[TIF District Viewer](#)

[Search for reports](#)

[Taxpayer Portal](#)

[Public employee compensation](#)

[Access local expenditures](#)

[When is your budget hearing?](#)

[About Gateway](#) • [Contact Us](#)

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Gateway Public Reporting Site

- The Gateway Public Reporting Site offers a variety of reports to the general public; you do not need a Gateway account to access this read-only information.
- Information contained in these reports comes from the data that has been submitted by the local units of government via the different applications.



Report Search

Local governments are required by state law to submit reports to the State of Indiana. A significant number of those reports related to taxing, budgeting and spending are now collected and available for public viewing through Gateway. Explore by unit or by report type.

[Browse Reports](#)

[Search by Unit](#)

[Search by Address](#)

Select by Report Type [View data release calendar »](#)



[Annual Financial Report](#)

Multiple reports detail the receipts and expenditures of each local government unit, reflecting income and expenditures for a full calendar year. The primary purpose is to assist in the auditing of government units.



[Assessed Value](#)

The Certified Net Assessed Value (CNAV) data provides information on the tax base.



[Budgets](#)

Every local government unit with authority to levy a property tax must submit a budget for the coming calendar year to DLGF, which has the responsibility to review and certify budgets and set tax levies and tax rates.



[Employee Compensation by Unit](#)

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) provides taxpayers with compensation information for public employees of state and local government.



[Entity Annual Report](#)

Financial reports from organizations that receive financial assistance from governmental sources (federal, state or local).



[Local Development Agreements](#)

Gaming establishments may have local development agreements with various groups in their area. These are reported to the Indiana Gaming Commission each year along with the amount disbursed.



Gateway Public Reporting Site

- Members of the public can also do a search for a particular local unit of government and see what applicable Gateway reports are associated with that unit.

Report Search

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[Browse Reports](#)

[Search by Unit](#)

[Search by Address](#)

Search By Unit

Start typing the name of a governmental unit. When the desired unit appears in the autocomplete list below the textbox, select the unit.

Type in the name of a reporting unit:

[About Gateway](#) • [Contact Us](#)



Gateway Public Reporting Site

- Members of the public can also enter a particular address to see what local units of government are associated with that address. They can then access those reports that are associated with those particular units.

Report Search

Local governments are required by state law to submit reports to the State of Indiana. A significant number of those reports related to taxing, budgeting and spending are now collected and available for public viewing through Gateway. Explore by unit or by report type.

Browse Reports

Search by Unit

Search by Address

Search By Address

Choose a location, either by entering an address or by clicking directly on the map, to find government units or other reporting entities associated with that address.

Address:



The address selected is located within the boundaries for the following Taxing District: 101 - INDPLS CITY - CENTER TWP

Government Units

The units below are taxing units associated with this address.



Questions?