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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO: All Political Subdivisions**

**FROM: Josh Jacoboski, Director of Information Systems**

**RE: Gateway Debt Management**

**DATE: February 13, 2025**

For the last several years, the Department of Local Government Finance (“Department”) has utilized the Debt Management Application in Gateway to fulfill debt reporting requirements under Ind. Code § 5-1-18-9(b).

Under Ind. Code § 5-1-18, the following debts must be reported in the Debt Management Application:

- All bond issuances.
- All loans, with the exception of temporary loans payable from current revenues.
- Lease rentals of real property (buildings and other permanent structures).
- Any piece of equipment that is under a lease-to-own arrangement. Political subdivisions are not required to report short-term leases of equipment such as copiers and vehicles.
- Any debts incurred by municipal utilities or redevelopment commissions must be reported by the establishing city, county, or town.

In order to fulfill the debt reporting requirements under Ind. Code § 5-1-18-9(b), all units must complete an annual review and verify the accuracy of the debt information in Gateway. All political subdivisions are required to complete this report no later than **February 28, 2025**.

To fulfill this requirement, local officials should:

- (1) login to [Gateway](#);
- (2) enter the Debt Management Application;
- (3) review the debt reports previously submitted; and
- (4) sign the affirmation statement indicating that all debt information is current and correct.

Any missing or incomplete debt reports must be submitted before signing the affirmation statement. Additionally, any submitted debt reports with errors must first be unlocked, corrected, and resubmitted before the affirmation statement can be signed.

Debt reports can be unlocked by contacting the Department at [support@dlgf.in.gov](mailto:support@dlgf.in.gov). Any reports for debts that have been fully refinanced or repaid must be marked as “Retired” prior to signing

the affirmation statement. If the unit has no outstanding debt, local officials must still sign the affirmation statement to indicate their unit of government has no outstanding debt.

The Department would also remind local officials that units are required under Ind. Code § 5-1-18-6 to report any new debt, as it's incurred. For bonds issued or a lease executed before October 1, units must complete a report in the Debt Management Application no later than one (1) month after the date on which the bonds are issued, the loan is closed, or the lease is executed. For bonds issued or lease executed after September 30, this report must be completed no later than five (5) business days after the date on which the bonds are issued, the loan is closed, or the lease is executed.

In addition, for new debt issuances after January 1, 2013, certain supporting documentation must also be uploaded under the "File Upload" section of the Debt Management Application. Indiana Code § 5-1-18-7 requires that a copy of the official statement and bond covenants, if any, must be supplied with the supporting documentation.

Full instructions on completing a debt report and uploading supporting documentation in Gateway Debt Management can be found on the [Gateway Help](#) page.

If you need help accessing or utilizing the Debt Management Application, or if you have any questions concerning this memorandum, please contact the Gateway support team at [support@dlgf.in.gov](mailto:support@dlgf.in.gov) or (317) 234-4480.