



Indiana League of Municipal Clerk Treasurer District Meetings

**Fred Van Dorp
Budget Director
October 25, 2017**



Important Dates

Budget Calendar

July 14

- Maximum levy and CPF rate estimates

July 15

- DLGF County Budget Workshops begin

July 31

- Property Tax Cap estimates posted on our [Memos and Presentations](#) page

October 22

- Last Day to hold public hearing



Important Dates

November 1

- Last day to hold the adoption meeting

November 3

- Last date to submit forms in Gateway

December 15

- Last day to submit additional appropriations

February 15

- Last day for the DLGF to certify budget orders



Gateway– Budget Accordion Menu



[Error Prevention Report](#)



[Budget Forms Flow Chart](#)

The budget form submission deadline for this unit and budget year has passed. The budget forms are closed to editing.

Current Year Financial Worksheet: Additional Calculations for Form 4B	<input checked="" type="checkbox"/>
Click to view form	<input checked="" type="checkbox"/> This form has been submitted.
Submitted on 10/18/2016 9:19:44 AM	
Debt Worksheet	<input checked="" type="checkbox"/>
Form 1: Budget Estimate	<input checked="" type="checkbox"/>
Form 2: Estimate of Miscellaneous Revenues	<input checked="" type="checkbox"/>
Form 3: Notice to Taxpayers	<input checked="" type="checkbox"/>
Form 4: Ordinance / Resolution of Appropriations and Tax Rates	<input checked="" type="checkbox"/>
Form 4A: Budget Report	<input checked="" type="checkbox"/>
Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate	<input checked="" type="checkbox"/>
1782 Recipients: Registration of 1782 Notice E-mail Recipients	<input checked="" type="checkbox"/>



Additional Appropriations

The additional appropriation process is used to appropriate money in excess of the Department's certified appropriations for a unit for the current budget year.

Under IC 5-11-1-4, the Department may approve the additional appropriation requests for a political subdivision ("unit") only if it has electronically filed with the State Board of Accounts ("SBOA") the Annual Financial Report ("AFR") and the Annual Personnel Report ("100R") according to IC 5-11-1-4 and IC 5-11-13-1.

The Department, in compliance with IC 5-1-18-7 and 8, may not approve an appropriation or a property tax levy associated with a debt (including a lease) if a debt issuance report has not been submitted to the Department, unless the Department has granted a waiver for good cause.



Additional Appropriations

Although the fiscal body of a unit must act on all additional appropriations, approval by the Department is only required for funds that:

1. Receive revenue from property taxes levied under IC 6-1.1
2. Motor Vehicle Highway (“MVH”) Fund (IC 8-14-1-1)
3. Local Road and Street (“LRS”) Fund (IC 8-14-2-4)
4. Rainy Day Fund (IC 36-1-8-5.1)
5. Library Improvement Reserve Fund (“LIRF”) (IC 36-12-3)

All other funds must only be reported (“reporting-only funds”) to the Department. The Department will acknowledge the receipt of information for reporting-only funds.



Additional Appropriations

- Additional appropriations from the proceeds of bonds and loans are reporting-only funds and do not require Department approval unless the proceeds are deposited in a fund receiving property tax or state distributions.
- Additional appropriations for Cumulative Bridge Fund meeting the requirements of IC 8-16-3-3(c) also are reporting-only funds and do not require Department approval.
- Based on an SBOA recommendation, DLGF advises appropriating all reimbursement grants. If grant monies are receipted into a previously-established fund requiring appropriation, the unit must follow the additional appropriation procedures for that fund as outlined herein.



Additional Notes

All requests for additional appropriations must be submitted to the Department on or before December 15. The Department will limit the amount of the additional appropriation to the amount of funds available or to be made available and that have not been previously appropriated.

The unit must, if the information is available, document on the Certified Copy the amount of revenue it will lose due to circuit breakers. The Department will take this figure into consideration so as not to approve appropriations for which the unit will not have adequate funding.

Reductions of appropriations should be handled in the same manner as additional appropriations. (A sample resolution/ordinance is appended to this memorandum.) Appropriation reductions in the current year have the effect of increasing fund balances available in the ensuing year.

The Department will approve additional appropriation requests only after tax rates have been certified for the county for the current year.



Procedures

The proper fiscal body of a unit must give public notice of their proposed additional appropriation.

The notice shall:

1. State the time and place at which a public hearing will be held on the proposal.
2. Include each fund name and number, a categorical breakdown of the proposed additional appropriation for each fund, and the total of the proposed additional appropriation for each fund.
3. In accordance with IC 5-3-1-2(b) with, the notice shall be published one time in two newspapers published in the unit's jurisdiction not less than ten days before the public hearing on the proposal.



Procedures

After the public hearing, the proper fiscal officer of the unit must complete and file with the Department a Certified Copy of Additional Appropriation and any other relevant information.

When the Department receives a Certified Copy for a proposed additional appropriation that requires its approval, the Department will determine whether sufficient funds are available during the calendar year for the proposal and whether the proper procedures have been followed before issuing a written determination **within 15 days of receipt of the proposal.**

A unit may request reconsideration of the Department's denial or modification of a proposal by filing a written request with the Department within 15 days of receipt of the determination. The Department must act upon a request for reconsideration within 15 days of receipt. A request for reconsideration must state with reasonable specificity the reason for the request for reconsideration.



State Form 55819



CERTIFIED COPY OF ADDITIONAL APPROPRIATION

State Form 55819 (R2 / 12-15)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: If reporting an additional appropriation of bond proceeds, complete only Sections I and III; and A, B, and C of Section II.

Section I

UNIT NAME:

Unit Number:

COUNTY NAME:

County Number:

Date of Publication

(month, day, year):

Newspaper Name:

Date of Publication (month,

day, year):

Newspaper Name:

Date Received

(month, day, year):

Date of Public Hearing

(month, day, year):

Date of Resolution/Ordinance

(month, day, year):

Order Number:



State Form 55819

Section II

Complete for each fund from which the additional appropriations are made. Use a separate column for each fund.

Lines referred to below are on the Fund Report issued by the Department.

A. DLGF Fund Number					
B. Fund Name					
C. Appropriation Amount Requested					
D. Amount by Reduction (<i>Enter as a positive number.</i>)					
E. Net Amount of Increase (<i>C minus D</i>)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1. Property Tax Levy (Line 16)					
2. Levy Excess (Line 15)					
3. PTRC from CAGIT (Line 13A)					
4. LOIT Levy Freeze Amount (Line 13B)					
5. Misc. Revenue (Line 8B) <i>(If higher than 8B amount, a revised Budget Form 2 must be attached.)</i>					
6. January 1 Cash Balance (<i>Include investments.</i>)					
7. Subtotal of Funds (<i>Add 1 thru 6.</i>)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Less Circuit Breaker					
9. Total Funds (<i>7 minus 8.</i>)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10. DLGF Approved Budget (Line 1)					
11. Encumbered Appropriations Carried Forward From Previous Year					
12. Temporary Loans Outstanding as of January 1					
13. Beginning Obligations (<i>Add 10 thru 12.</i>)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14. Surplus Funds (<i>9 minus 13.</i>)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15. Previous additional appropriation(s) approved since January 1, less any reductions in appropriations.					
16. Amount transferred to the Rainy Day Fund (Note #1)					
17. Surplus Funds Remaining (<i>14 minus 15 minus 16.</i>)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



State Form 55819

Line 5 – Miscellaneous Revenue (Line 8b)

- If revenue is higher than originally reported, the request should include an amended Budget Form 2

Line 8 – Less Circuit Breaker

- DLGF will factor in Circuit Breaker loss into analysis of the Additional appropriation request

Line 15 – Previous Additional Appropriations

- All Additional Appropriations approved since January 1

Line 17 – Surplus Funds Remaining

- DLGF's review includes recalculating the Line 17 including adjustments for Lines 5, 8, and 15



State Form 55819

Section III

I, _____ fiscal officer of _____, do hereby certify that the above information is true and correct.

Dated this _____ day of _____, 20_____.

Signature

Title

Unit Mailing Address (*number and street*)

Telephone Number

City, State and ZIP

Email Address



State Form 55819

A certified copy of additional appropriation action taken by the above named taxing unit was filed with the Department of Local Government Finance on October 04, 2017. It was examined for availability and sufficiency of unencumbered revenues. The Department makes the following determination based upon financial information as submitted by the fiscal officer:

Sufficient revenues are available to support the following requested appropriations:

<u>FUND</u>	<u>FUND NAME</u>	<u>REQUESTED REDUCTION</u>	<u>REQUESTED INCREASE</u>	<u>TOTAL REQUESTED</u>	<u>TOTAL APPROVED</u>	<u>TOTAL DENIED</u>
0180	DEBT SERVICE	\$0.00	\$1,800,000.00	\$1,800,000.00	\$1,698,300.00	\$101,700.00



Overview of 1782 Review Process

- Budgets are reviewed by the DLGF and 1782 Notices are emailed out to all addresses entered on the 1782 Notice Recipients form in Gateway.
- The “Cover sheet” of the 1782 Notice should be completed and accompany any requested changes.
- Units have 10 calendar days to review figures and request changes to DLGF calculations.
- Units will respond by email or fax to the address or number provided on the form.



Overview of 1782 Review Process



[Error Prevention Report](#)



[Budget Forms Flow Chart](#)

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Gateway: Budget Form Menu



1782 Notice Recipients

Select **Add** to save

1782 Notice Recipients

Use this form to register any recipients of this unit's 1782 notice e-mail.

Contact Name	Contact Email	Phone Number (Optional)	Action
Burt Reynolds	breyolds@email.com	(555) 123-4567	Edit Delete
<input type="text" value="Letty Dorman"/>	<input type="text" value="ldorman@email.com"/>	<input type="text" value="(555) 765-4321"/>	Add



Form Signature

NAME

TITLE

SIGNATURE/PIN

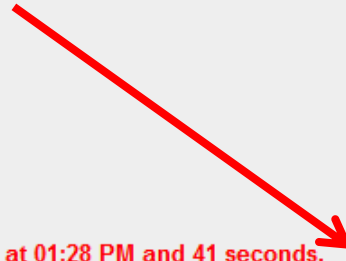
DATE

Sign the form

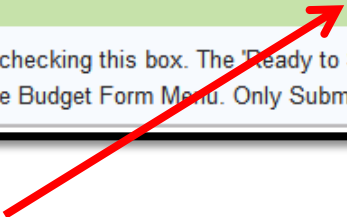


Form signature values saved at 01:28 PM and 41 seconds.

SIGN AND DATE FORM



Ready to Submit



This Form will still be editable after checking this box. The 'Ready to Submit' option allows a form to be set visibly complete throughout the application and to be officially submitted to DLGF from the Budget Form Menu. Only Submitting the form to DLGF from the Budget Form Menu will turn off the editing function of the form.

Mark as Ready to Submit



Overview of 1782 Review Process

1782 Notice Contains:

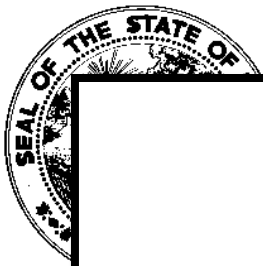
1. 1782 Notice Budget Year 2017 (Coversheet)
 2. 1782 Notice - Notes Report
 3. Fund Report Pay 2017
 4. DLGF Estimates of miscellaneous revenue for budget year 2017 estimated amount to be received
 5. 2017 CIVIL and/or FIRE Max Levy Report
-
- 6. Misc. Changes & Approved Levy Increase Pay 2017**
 - 7. 2017 Rate Cap Calculations**
 - 8. 2017 Debt Service Worksheet**



Overview of 1782 Review Process

1782 Notice Budget Year 2017 (Coversheet)

- This notice sets out by fund the final information proposed for your taxing unit.
- Units must respond to this notice within 10 calendar days with requested changes as specified in IC 6-1.1-17-16(g).
- If no response is received, the budgets, rates and levies will be certified in the final budget order for the unit.



1782 Notice

Budget Year 2017

6710000 PUTNAM COUNTY

NOTICE OF FINAL BUDGET RECOMMENDATIONS PURSUANT TO IC 6-1.1-17-16(g)

This notice sets out by fund the final information proposed for your taxing unit. It includes proposed revenue, levy and budget adjustments that resulted from the application of final assessed values as certified by the county auditor. Cumulative fund rates have been capped based on the calculation required in IC 6-1.1-18-12.

Budget adjustments due to circuit breaker credits and reductions in property tax collections must be made by unit officials. Failure by the units to make these adjustments may result in unfunded expenditures.

Units must respond to this notice within 10 calendar days with requested changes as specified in IC 6-1.1-17-16(g). Requests for adjustments must be provided to the Department electronically by either emailing your signed response to the Department at 1782Notices@dlgf.in.gov or by fax to (317) 232-0178.

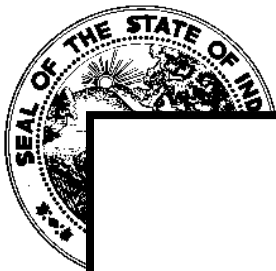
Your response must be received no later than February 10, 2017



Overview of 1782 Review Process

1782 Notice Notes Report

- Each unit's reviewed funds listed with the approved Budget amount for the year.
- Additional comments regarding approved budget and rates.
 - Example #1: "Rate reduced to remain within statutory levy limitation."
 - Example #2: "Budget has been decreased due to projected revenues being insufficient to fund the adopted budget."
- Budget Field Reps Notes Section
 - Contains notes about unit specific adjustments and occurrences that impacted the calculations.



1782 Notice Notes Report

Pay 2017

01/31/2017
6:08PM

UNIT NUMBER 6710000
PUTNAM COUNTY

County 67

0101 GENERAL

Budget has been decreased because projected revenues are insufficient to fund the adopted budget. \$8,301,479

Rate reduced to remain within statutory levy limitation.

0124 REASSESS

Budget has been decreased because projected revenues are insufficient to fund the adopted budget. \$245,388

Rate reduced due to increased assessed valuation.

0590 CUM COURT HOUSE

Budget approved for displayed amount. \$280,000

Rate Approved.



Overview of 1782 Review Process

Fund Report Pay 2017

- Section 1: Restatement of 16 Line Statement
 - Presents calculation starting with the Fund Number, AV, and Estimated Budget and ending with the tax levy and tax rate.
- Section 2: Summary of Fund, AV, Rate, and Levy
- Section 3: Comparison of approved levy to max levy

Fund Report Pay 2017

6710000 PUTNAM COUNTY

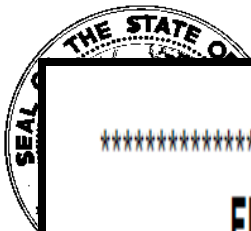
FUND: 0101

FUND: 0124

AV: \$1,554,672,990

AV: \$1,554,672,990

1A. Gross Budget Est	8,354,906		247,478
1B. Est Prop Cap Impact	53,427		2,090
1C. Net Budget Est	8,301,479		245,388
2. Expenditures J1-Dec	2,536,974		154,770
3. Add App J1 - Dec	734,573		0
4A. Temporary Loans	600,000		0
4B. Loans Not Pd 12/31	0		0
5. TOTAL EST EXP	12,226,453		402,248
6. Cash Balance 6/30	1,623,698		167,488
7. Dec Tax Collection	1,516,087		59,325
8A. Misc Rev Jul - Dec	881,075		5,481
8B. Misc Rev Total	4,242,732		12,932
9. TOTAL FUNDS	8,263,592		245,226
10. NET AMT REQ	3,962,861		157,022
11. Operating Balance	0		0
12. TOTAL (10+11)	3,962,861		157,022
13A. PTRC	0		0
13B. LOIT	0		0
14. NET AMT TO RAISE	3,962,861		157,022
15. Levy Excess	0		0
16. TAX LEVY	3,962,861		157,022
TAX RATE	0.2549		0.0101



	FUND	ASSESSED VALUE	RATE	LEVY	CNTRL
0101	GENERAL	1,554,672,990	0.2549	3,962,861	UT
0124	REASSESS	1,554,672,990	0.0101	157,022	UT
0590	CUM COURT HOUSE	1,554,672,990	0.0051	79,288	UT
0702	HIGHWAY	1,554,672,990	0.0000	0	UT
0706	LR & S	1,554,672,990	0.0000	0	0
0790	CUM BRIDGE	1,554,672,990	0.0229	356,020	UT
0801	HEALTH	1,554,672,990	0.0154	239,420	UT
1192	CUM JAIL	1,554,672,990	0.0024	37,312	UT
			<u> </u>	<u> </u>	
		TOTAL	0.3108	4,831,923	



UNIT

Normal Max Levy:	4,603,509
Minus LOIT:	0
Minus Levy Excess:	0
Plus Misc Changes:	228,759
Working Max Levy:	4,832,268

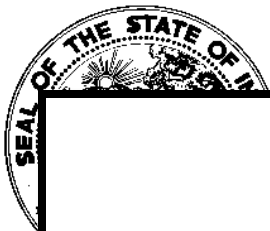
CTL UT Working MAX 4,832,268 Under Max by 345



Overview of 1782 Review Process

DLGF Estimates of miscellaneous revenue for budget year 2017 estimated amount to be received

- Restatement of projected revenue for July 1 to December 31 (Column A) and January 1 to December 31 (Column B).
- There are 200 different Revenue sources including LIT Certified Shares, FIT, CVET, permit fees, and Other Taxes and Other receipts.



**DLGF ESTIMATES OF MISCELLANEOUS
REVENUES FOR BUDGET YEAR 2017
ESTIMATED AMOUNTS TO BE RECEIVED**

1/31/2017
6:08PM

Column A
July 1, 2016 -
Dec 31, 2016

Column B
Jan 1, 2017 -
Dec 31, 2017

6710000 PUTNAM COUNTY

0101 GENERAL

R109	ABC Excise Tax Distribution	0	1,731
R110	Casino/Riverboat Distribution	48,841	97,682
R112	Financial Institution Tax Distribution	8,232	26,085
R114	Vehicle/Aircraft Excise Tax Distribution	121,707	277,677
R123	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement	204,361	0
R134	Federal and State Grants and Distributions - Other	125,000	268,324
R135	Commercial Vehicle Excise Tax Distribution (CVET)	10,121	22,577
R138	Local Income Tax (LIT) Certified Shares	0	2,999,046



Overview of 1782 Review Process

2017 CIVIL Max Levy Report

- In July, DLGF provided the Max Levy Estimate. The 2017 CIVIL Max Levy Report is the actual Max Levy calculation.

Miscellaneous Changes & Approved Levy Increase

- The Estimated Max Levy report is created using placeholder amounts for (10), (13), (14), and (15), this report replaces those projections with the actual values used.



Overview of 1782 Review Process

2017 CIVIL Max Levy Report

County Number 01

0130407 DECATUR CIVIL CITY

FACTORED ADJUSTED TAX LEVY	3,826,848
2016 Pay 2017 Assessed Value	368,152,202
2016 Pay 2017 AV using pay 2016 Geographic Area	368,148,302
Annexation Factor =	1.0000
MAXIMUM FACTOR DUE TO ANNEXATION	1.15
LESSER OF ABOVE TWO FACTORS:	1.0000
MULTIPLY FACTORED ADJUSTED TAX LEVY BY ANNEX FACTOR	3,826,848
SERVICES PROVIDED IN PRIOR YEAR	0
FACTORED ADJUSTED TAX LEVY INCREASED FOR SERVICES	3,826,848
GREATER OF FACTORED LEVY OR INCREASED LEVY	3,826,848
Cumulative Operating LOIT (if any)	0
MAXIMUM LEVY LIMIT SUBTOTAL	\$3,826,848
DLGF APPROVED LEVY INCREASE	0
ADJUSTED MAXIMUM LEVY	\$3,826,848
ADJUSTMENT TO CORRECT ERROR AND/OR SHORTFALL	0
ADJ. MAX LEVY DUE TO ERROR CORRECTION AND/OR SHORTFALL	\$3,826,848



Overview of 1782 Notice Process

What can I do to restore any budget adjustments?

- Reduction via resolutions
- Use actual December Form 22 revenue instead of estimates*
- Use actual expenditures after 12/31 instead of estimates*
- Carefully review 1782 Notice notes

Note: Each unit must decide if the calculations will be performed using the projected or actual figures. All funds will be calculated accordingly.



Contact the Department

- Gateway Support: gateway@dlgf.in.gov
- Telephone: (317) 232-3777
- Fax: (317) 232-8779
- Additional Appropriation email:
 - AdditionalAppropriationRequests@dlgf.in.gov
- Website: www.in.gov/dlgf
 - “Contact Us”: www.in.gov/dlgf/2338.htm



Contact the Department

Miranda Bucy	317-650-6848	mbucy@dlgf.in.gov
Ryan Burke	317-719-3546	rburke@dlgf.in.gov
Kim Chattin	317-650-6157	kchattin@dlgf.in.gov
George Helton	317-650-5254	ghelton@dlgf.in.gov
Wayne Hudson	317-650-4444	whudson@dlgf.in.gov
Vicky Neeley	317-607-7524	vneeley@dlgf.in.gov
Robert Norris	317-650-3932	robnorris@dlgf.IN.gov
Kurt Ott	317-650-2497	kott@dlgf.in.gov
Dawn Ray	317-677-2667	dray@dlgf.in.gov
Judy Robertson	317-650-2508	jrobertson@dlgf.in.gov
Michelle Rogers	317-447-2941	mrogers@dlgf.in.gov
Heather Witsman	317-694-3017	hwitsman@dlgf.in.gov