



Department of Local Government Finance

Form 3 and 4

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Agenda

- Form 3: Notice to Taxpayers
 - What is the Form 3?
 - What information is on the Form 3?
 - How do taxpayers view the Form 3?
- Form 4: Ordinance of Appropriations and Tax Rates
 - What is presented?
- Best Practices Recommendations



Form 3



Form 3: Notice to Taxpayers

The official advertisement that notifies taxpayers of the:

1. Public Hearing date, time, and location.
2. Adoption Meeting date, time, and location.
3. Proposed Budgets, Tax levies, and Appeals.
4. Current Levy.
5. Percentage change in levy.
6. Department estimates for Circuit Breaker and Maximum Levy.



Form 3 – Notice to Taxpayers Section 1

NOTICE TO TAXPAYERS

The Notice to Taxpayers is available online at www.budgetnotices.in.gov or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at

Notice is hereby given to taxpayers of **SCHOOL CORPORATION**, **County, Indiana** that the proper officers of **School Corporation** will conduct a public hearing on the year **2020** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **School Corporation** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **School Corporation** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **School Corporation** will meet to adopt the following budget:

- Form 3 will list the date, time, and location of the Public Hearing and Adoption Meeting
- Form 3 will be pre populated with the Department estimates for Maximum Levy and Circuit Breaker.

Fill in Hearing Info

Public Hearing Date	Wednesday, September 11, 2019
Public Hearing Time	7:30 PM
Public Hearing Location	
Est. School Operations Max Levy	\$21,066,477
Property Tax Cap Credit Estimate	\$863,587

Adoption Meeting Date	Wednesday, October 09, 2019
Adoption Meeting Time	7:30 PM
Adoption Meeting Location	



Form 3 – Notice to Taxpayers Section 2

- Form 3 will list each Fund, Budget, Levy, Proposed Appeal, the Current Year Certified Levy and the percentage change in levy from last year to this year.

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0061-RAINY DAY	\$5,799,878	\$0	\$0	\$0	
0180-DEBT SERVICE	\$24,431,757	\$25,492,865	\$0	\$16,565,246	53.89%
3101-EDUCATION	\$88,297,903	\$0	\$0	\$0	
3300-OPERATIONS	\$44,826,830	\$34,675,000	\$1,000,000	\$20,350,849	70.39%
Totals	\$163,356,368	\$60,167,865	\$1,000,000	\$36,916,095	



Form 3 – Notice to Taxpayers Section 2

1 Fund Name
0061-RAINY DAY
0180-DEBT SERVICE
3101-EDUCATION
3300-OPERATIONS
Totals

- Form 3 lists all of the funds where you plan on adopting a budget.
- If you passed a Referendum in May or have one on the ballot in November, it must be listed here.



Form 3 – Notice to Taxpayers Section 2

1 Fund Name	2 Budget Estimate
0061-RAINY DAY	\$5,799,878
0180-DEBT SERVICE	\$24,431,757
3101-EDUCATION	\$88,297,903
3300-OPERATIONS	\$44,826,830
Totals	\$163,356,368

- Form 3 sets the ceiling for the maximum budget the Department can approve.
- Budgets can be reduced at Adoption or under the 1782 Notice period, but cannot be increased.



Form 3 – Notice to Taxpayers Section 2

1 Fund Name	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)
0061-RAINY DAY	\$0
0180-DEBT SERVICE	\$25,492,865
3101-EDUCATION	\$0
3300-OPERATIONS	\$34,675,000
Totals	\$60,167,865

- Form 3 sets the ceiling for the maximum levy the Department can approve.
- Levies can be reduced at Adoption or under the 1782 Notice period, but cannot be increased.



Form 3 – Notice to Taxpayers Section 2

1 Fund Name	4 Excessive Levy Appeals
0061-RAINY DAY	\$0
0180-DEBT SERVICE	\$0
3101-EDUCATION	\$0
3300-OPERATIONS	\$1,000,000
Totals	\$1,000,000

- Form 3 sets the ceiling for the maximum appeal the Department can approve.
- Appeals can be reduced at Adoption or under the 1782 Notice period, but cannot be increased.



Form 3 – Notice to Taxpayers Section 2

1 Fund Name	4 Excessive Levy Appeals
0061-RAINY DAY	\$0
0180-DEBT SERVICE	\$0
3101-EDUCATION	\$0
3300-OPERATIONS	\$1,000,000
Totals	\$1,000,000

- If you plan on applying for an Excessive Levy Appeal you must list the amount you will be requesting on the Form 3.
- If you do not list the appeal on the Form 3, the appeal cannot be applied.



Form 3 – Notice to Taxpayers Section 2

1 Fund Name	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0061-RAINY DAY	\$0	\$0	
0180-DEBT SERVICE	\$25,492,865	\$16,565,246	53.89%
3101-EDUCATION	\$0	\$0	
3300-OPERATIONS	\$34,675,000	\$20,350,849	70.39%
Totals	\$60,167,865	\$36,916,095	

- Form 3 will be pre-populated with the current year certified tax levy by fund.
- Form 3 will display the % change in levy from Current year to proposed.



Form 3: Notice to Taxpayers

- Form 3 must be submitted a minimum of 10 days prior to the Public Hearing.
- There must be a minimum of 10 days between the Public Hearing and Adoption Meeting.
- Last day to submit the Form 3 for 2021 budgets is October 12.



Form 3: Notice to Taxpayers

- The Form 3 is formally advertised on line at www.BudgetNotices.in.gov by submission in Gateway.
- They can search for Form 3s either by selecting the county or typing in their address.

Search by County

View proposed budget and property tax levy notices and public hearing information for all units in my county.

Search by Address and Interactive Map

Please enter your address or click on the interactive map to locate local governments associated with your address. You may also view budget notice, property tax levy notices, and public hearing information for all units in your county by selecting the [Unit Look-up](#).

Address:

 [Address Formatting Tips](#)



Form 3: Notice to Taxpayers

- Taxpayers and local officials can sign up for email alerts by units.

Unit Look-up

Budget Year: 2020

County:

Taxing District:

Unit Type:

[Find My Taxing District!](#)

Taxpayers are advised to check back within 7 days of the public hearing to see if the unit of government has made any revisions to the initial advertisement.

Taxing Unit	2019 Certified Levy	2020 Proposed Budget	2020 Proposed Levy	Public Hearing	Adoption Meeting	Budget Notice	
0000 - Marion County	\$160,020,683	\$343,714,000	\$167,029,000	9/23/2019	10/14/2019	8/21/2019	<input type="checkbox"/> Alert Me
0001 - Center Township	\$3,656,652	\$9,751,415	\$3,791,844	9/17/2019	10/22/2019	9/5/2019	<input type="checkbox"/> Alert Me
0002 - Decatur Township	\$8,760,102	\$9,897,705	\$8,050,843	10/15/2019	10/29/2019	9/19/2019	<input type="checkbox"/> Alert Me
0003 - Franklin Township	\$734,315	\$1,363,434	\$836,962	9/12/2019	10/3/2019	8/26/2019	<input type="checkbox"/> Alert Me



Form 4



Budget Form 4 – Adoption

- The adoption ordinance/resolution is printed from Gateway and is used to formally adopt the budget. The Form 4 includes:
 1. Adopting body.
 2. Date of adoption.
 3. Adopted budgets, levies, and rates.
 4. Place for the board to vote on the budget.



Budget Form 4 – Adoption Section 1

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
Submitted on 10/15/2019 4:28:32 PM

Ordinance / Resolution Number:

Be it ordained / resolved by the School Corporation that for the expenses of School Corporation for the year ending December 31, 2020 the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of School Corporation, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the School Board.

Name of Adopting / Fiscal Body	Type of Adopting / Fiscal Body	Date of Adoption
<u>School Corporation</u>	<u>School Board</u>	<u>10/09/2019</u>

Enter Information into Paragraph Above



Budget Form 4 – Adoption Section 2

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0061	RAINY DAY	\$5,799,878	\$0	0.0000
0180	DEBT SERVICE	\$24,431,757	\$25,492,865	0.5678
3101	EDUCATION	\$88,297,903	\$0	0.0000
3300	OPERATIONS	\$44,826,830	\$34,675,000	0.7723
		Total: \$163,356,368	Total: \$60,167,865	Total: 1.3401

- Form 4 lists the budgets, levies, and rates to be adopted.
- These amounts will pull in automatically from the Form 4B.
- Budgets and levies can be adopted lower than what was advertised on the Form 3 but cannot be increased.



Budget Form 4 – Adoption Section 3

Name	i	Signature
Hannah Johnson	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	<i>Hannah Johnson</i>
Leia Sophia	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	<i>Leia Sophia</i>
Landon Burke	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	<i>Landon Burke</i>
Lupe Robles	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	<i>Lupe Robles</i>
Sammy Loudon	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	<i>Sammy Loudon</i>
Luke Wills	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	<i>Luke Wills</i>
Letty Dorman	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	<i>Letty Dorman</i>



Budget Form 4 – Adoption

Department of Local Government Finance Tasks

 Pre-Budget Worksheet - Submitted on 6/4/2019 7:07:43 PM

Provide information and estimates in advance.

 View Forms, Enter and Edit Budgets

View, edit and submit Forms to DLGF.

 Submit Signed Form 4 and Other Documents

View, upload and submit budget-related documents to DLGF.

 Property Tax Cap Info

View Property Tax Cap Data Currently Entered on all Forms

- The signed Form 4 is scanned and uploaded in this section of Gateway Budget.



Budget Form 4 – Adoption

Submit File

Select file type: Enter description for 'Other':

Enter a Description:

Select File to Upload: No file chosen

Please note: The Proof of Publication often consists of the Advertiser's Claim/Affidavit and an attached newspaper clipping.

- Select Form 4 from the drop down menu.
- Enter a description.
- Select Choose File and select the Form 4 on your computer.
- Click Submit Signed Form 4 and Other Documents.



Budget Form 4 – Adoption

Successfully Submitted Document

Publication File Name	File Type	File Description	File Upload Date	Action
Adopted budget 2020.pdf	Signed Bgt. Ordinance/Resolution	Form 4	2/14/2020 3:11 PM	Delete

- Prior to submission:
 - Make sure all board members are listed.
 - Make sure all board members who are present at the adoption meeting mark their vote.
 - Make sure all board members who are present at the adoption meeting sign.



Best Practices



Best Practices

1. Plan

- Will you be able to hold the Public Hearing and Adoption Meeting on regularly scheduled meetings or will you have to hold special meetings?
- Will the meetings fall on a holiday?
- Will there be a quorum at the meetings?
- What will be the time table to complete the steps for on time submission?
- Start early enough to give yourself time to start over if necessary.



Best Practices

2. If you need to reschedule your meetings loop in the Department.

- Meetings must be held on the dates listed on the Form 3.
- Changes to dates on a submitted Form 3 must be made through Gateway.
- The Department can assist with changes in the Adoption Meeting.
- Stay in contact with your Field Rep.



Best Practices

3. Review the percentage change column on the Form 3
 - Does the increase/decrease make sense, did you expect this change?
4. Review the department estimated Maximum levy
 - Is the levy for the Operations Fund on the Form 3 at the maximum? Is it on the Form 4?



Best Practices

5. Compare Form 3 to Form 4
 - You will get the lessor of the budget/levy advertised on the Form 3 or adopted on the Form 4.
6. Compare last year's Form 4 and Certified Budget Order to current year Form 4.
7. Review what was uploaded!
 - Is this the correct document?
 - Is it for the correct year?
 - Is it legible?