



# Department of Local Government Finance

## Budget Planning

Miranda Bucy  
March 9, 2021



# Agenda

- Year in Review
  - Major Project
    - Changing the format of Form 4B
    - Additional Appropriation Application
  - Budget Order Statistics
  - What to Review with the 1782 Notice
- Budget Calendar
- School Information for Review
  - Current Year Financial Worksheet
  - Lease Rental Affidavits



# Year in Review



# Major Projects Completed in 2020

- Changing the format of Form 4B.
  - Changed the Form 4B from an expenses then revenue approach to a chronological approach putting revenues first then expenses.
- Additional Appropriations Application.
  - Changed the submission of the additional appropriations to an online application in Gateway.



# Additional Appropriation Application



# Additional Appropriation Application

- The Additional Appropriation (“AA”) memo can be found on the Department’s website at:  
<https://www.in.gov/dlgf/files/210205%20-%20Van%20Dorp%20Memo%20-%20Additional%20Appropriation%20Submissions.pdf>



# Definitions

- An additional appropriation is a formal process (IC 6-1.1-18-5) that is used to appropriate money in excess of the certified appropriation for the current budget year.
- There were 1,711 AAs submitted for 2,313 funds in 2020. On average, the Department receives 4.7 AA petitions per day.



# NEW Additional Appropriation Procedures

- IC 6-1.1-18-5 outlines a series of steps that need to be completed in order to receive an additional appropriation:
  1. SBOA Reporting.
  2. Public Notice.
  3. Public Hearing.
  4. Submission to the Department.
  5. Department Review and Response.
- The Department changed the submission, review, and response procedures for 2020 Additional Appropriations and going forward.





# NEW Additional Appropriation Procedures

**INDIANA Gateway** for government units

Home About Account Settings User Guides Logout

Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency. Agencies currently include [Department of Local Government Finance](#), [State Board of Accounts](#), [Indiana Education Employment Relations Board](#) and [Indiana Gaming Commission](#).

Select Application

Department of Local Government Finance (DLGF)	Deadline	State Board of Accounts (SBOA)	Deadline
<a href="#">New* Additional Appropriations</a>	<a href="#">Details</a>	<a href="#">100R</a>	Jan 31
<a href="#">Abstract</a>	<a href="#">Details</a>	<a href="#">Annual Financial Report</a>	<a href="#">Details</a>
<a href="#">Assessor Reports</a>	Mar 31	<a href="#">Monthly and Annual Engagement Uploads</a>	<a href="#">Details</a>
<a href="#">Budgets</a>	<a href="#">Details</a>	<a href="#">Conflict of Interest Disclosure</a>	15 days

- All units will submit their AA petitions through the new “Additional Appropriation” Application in Gateway.



# NEW Additional Appropriation Procedures

Publication Information

Resolution Date  
03/01/2020 \*

Newspaper Name  
The Times  
Date of Publication  
02/15/2020

Newspaper Name  
The Global Globe  
Date of Publication  
02/14/2020

Public Hearing Date  
03/01/2020

Publication Dates Timely  
Resolution Dates Timely  
All applicable SBoA reports filed: Yes

**Additional Appropriation Order Recipient**

Email: rburke@dlgf.in.gov

Update and Continue

Close

- After the unit has adopted the Additional Appropriation, they will enter the information into the Gateway application.
- The Additional Appropriation Application is largely based on the Form 55819. The first step of the process is modelled after Section 1.
- Units will start their submission by entering information about their public notice, public hearing, and resolution.



# NEW Additional Appropriation Procedures

Publication Information

Resolution Date

Newspaper Name

Date of Publication

Public Hearing Date

Publication Dates  
Resolution Dates  
All applicable SBoA reports filed: Yes

Timely  
Timely

**←**

**Additional Appropriation Order Recipient**

Email:

- The Application will provide immediate feedback as to whether:
  - The SBOA reports have been submitted.
  - The public hearing noticed timely.
  - The resolution adopted timely.



# NEW Additional Appropriation Procedures

Select Unit > Manage Petitions > Select Funds

Selected Year 2020 Select Unit: ADAMS COUNTY - 0000 Adams County

Fund Cd	Fund Description	Select Fund(s):
0061	RAINY DAY	<input type="checkbox"/>
0101	GENERAL	<input checked="" type="checkbox"/>
0124	2015 REASSESSMENT	<input type="checkbox"/>
0205	COUNTY WHEEL TAX	<input checked="" type="checkbox"/>
0590	CUMULATIVE COURT HOUSE	<input type="checkbox"/>
0702	HIGHWAY	<input type="checkbox"/>
0703	HIGHWAY SPECIAL	<input type="checkbox"/>
0706	LOCAL ROAD & STREET	<input checked="" type="checkbox"/>
0790	CUMULATIVE BRIDGE	<input type="checkbox"/>
0801	HEALTH	<input type="checkbox"/>

12345

- In Step 2, the unit will select the fund(s) that will be included on the AA petition. The list is customized by unit and is based on funds listed on their Form 4. Any funds not on the Form 4 are able to be added manually.



# NEW Additional Appropriation Procedures

Select Unit > Manage Petitions > Select Funds > Manage Funds

Selected Year 2020 Select Unit: ADAMS COUNTY - 0000 Adams County

Edit Funds

Select Fund Code 0706 - LOCAL ROAD & STREET v

C. Appropriation Amount Requested	\$75,000
D. Amount By Reduction (Enter as a positive number)	\$0
6. January 1 Cash Balance (Includes investments)	\$350,000
11. Encumbered Appropriations Carried Forward from Previous Year	\$25,000
12. Temporary Loans Outstanding as of January 1	\$0
16. Amount transferred to Rainy Day Fund	\$0

- Step 3 of the new process mirrors Section 2 of the Form 55819. This section of the Form 55819 has 22 lines that are either populated with formulas or require data entry to complete.
- During the prior year budget certification process, the Department collected most of that information from your unit.
- The new application only requires a unit to provide six additional pieces of data. All other information will default into the application.



# NEW Additional Appropriation Procedures

- When this page is completed, you will be able to tell if the Additional Appropriation is fully funded, partially funded, or not funded.

11. Encumbered Appropriations Carried Forward From Previous Year	\$0	\$0
12. Temporary Loans Outstanding as of January 1	\$0	\$0
13. Beginning Obligations	\$17,288	\$38,732
14. Surplus Funds	\$56,053	\$62,469
15. Previous additional appropriations approved since January 1, less any reductions in appropriations	\$0	\$0
16. Permanent Transfers Out	\$0	\$0
17. Surplus Funds Remaining (Available to fund increase on Row E)	\$56,053	\$62,469
18. Funded or Unfunded	<b>PARTIAL FUNDING:\$56,053</b>	<b>FUNDED</b>



# NEW Additional Appropriation Procedures

Select Unit > Select Funds > Manage Funds > Update Revenues

Selected Year 2020 Select Unit: ADAMS COUNTY - 0000 Adams County

ESTIMATE OF THE MISCELLANEOUS REVENUES FROM SOURCES OTHER THAN  
GENERAL PROPERTY TAXES FOR USE PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2020

Select Fund:

0706 - LOCAL ROAD & STREET

Revenue Estimates	Revenue Estimates Jan 1 To Dec 31, 2020	
R113 - LR&S	402000	<a href="#">Edit</a>
R902 - Earnings on Investments	19000	<a href="#">Edit</a>
Total	\$421,000	

[Click to Add a New Revenue](#)

[Save and Return](#)

- If an AA is based on a change to the previously certified miscellaneous revenue total or the addition of a new revenue type to the fund, units will be able to report those new values to the Department from within the application.





# NEW Additional Appropriation Procedures

[Select Unit](#) > [Select Funds](#) > [Manage Funds](#) > [Update Revenues](#)

Selected Year 2020 Select Unit: ADAMS COUNTY - 0000 Adams County

ESTIMATE OF THE MISCELLANEOUS REVENUES FROM SOURCES OTHER THAN  
GENERAL PROPERTY TAXES FOR USE PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2020

Select Fund:

0706 - LOCAL ROAD & STREET

Revenue Estimates	Revenue Estimates Jan 1 To Dec 31, 2020	
R113 - LR&S	402000	<a href="#">Edit</a>
R902 - Earnings on Investments		<a href="#">Edit</a>
Total	\$421,000	

Click to Edit an Existing Revenue

[Click to Add a New Revenue](#)

Click to Add a New Revenue

[Save and Return](#)





# NEW Additional Appropriation Procedures

- One of the values that the Department will default into the Application will be the Circuit Breaker (“CB”) amounts. The Circuit Breaker will be populated in one of two ways during the year.
  - February 1 to April 1:
    - The CB will default the CB estimate from the Form 4B.
  - April 2 to December 31:
    - The CB will default the actual CB certified by the county auditor during the Abstract Certification process.



# NEW Additional Appropriation Procedures

Select Unit > Select Funds > Manage Non-Reviewed Funds

Selected Year 2020 Select Unit: ADAMS COUNTY - 0000 Adams County

DLGF Fund Number	Fund Name	Additional Appropriation	Appropriation Reduction
0205	COUNTY WHEEL TAX		

Additional Appropriation:

Appropriation Reduction:

[Update](#) [Cancel](#)

[Edit](#)

[Save and Continue](#)

- For non-reviewed funds (e.g., Construction Fund), the Department only needs to collect the Additional Appropriation amount.



# NEW Additional Appropriation Procedures

### Form Signature

NAME

Leia Burke \*

TITLE

County Auditor \*


SIGNATURE/PIN

••••

DATE

02/24/2020 \*

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

 [Sign and Submit](#)

- The final step will be electronically sign and submit the AA. Similar to other Gateway applications, the submitter will need to enter their pin number.



# Budget Statistics



# Budget Statistics

- The first 500 1782 Notices went out the door on 11/12.
- Over 70% of all 1782 notices were out the door by 12/1.
- First Budget Order issued on 12/18.
- Over 90% of schools responded to their 1782 Notice.
- Of those responding over half requested a change to their 1782 Notice.



# What to Review When You Receive Your 1782 Notice

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# What to review when you receive your 1782 notice

- A 1782 Notice gives you a 10-calendar day period to review how the Department has worked your budget and gives you a chance to respond with requested changes.
- The Department starts sending 1782 Notices in the beginning of November and will continue to send them as they are ready until the earlier of: the end of December or when all budgets are worked.
- You will need to respond in writing back to the Department through the 1782 email address with any requested changes.



# What to review when you receive your 1782 notice

- Start with the bottom of the 1782 Notice Notes page—Did your Field Representative give you any notes on how they worked your budget?
- Review your Fund Report.
- Double check line 1 of Form 4B-June 30 Cash Balances.
- Check to see how far under the maximum levy you stand.





# What to review when you receive your 1782 notice

- Check to see if budgets were reduced. If there were reductions, check to see:
  - if there is room to reduce current year expenditures.
  - if you underestimated a revenue on the Form 2.
- If you have an Operating Referendum Fund, check to see if the rate matches what was approved with the referendum passed.



# What to review when you receive your 1782 notice

- Double check that the correct debt payments are marked based on when you pay the debts on the Debt Worksheet.
- Make sure all debts are listed on the Debt Worksheet.
- If you are a school that receives LIT Certified Shares check to see how they are listed on the Misc. Revenue Report.



# Budget Calendar



# Budget Calendar

- Budget Calendar can be found on the Department's website
  - <https://www.in.gov/dlgf/files/210128%20-%20Van%20Dorp%20Memo%20-%202021%20Budget%20Calendar.pdf>
- Includes important dates to remember as you work your way through the budget cycle.
- Helpful in planning out your budget season.



# Budget Calendar

June 30	Deadline for State Budget Agency (“SBA”) to provide Maximum Levy Growth Quotient (“MLGQ”) to civil taxing units, school corporations, and Department. (IC 6-1.1-18.5-2(c))
July 14	<p>Department provides each taxing unit an estimate of their 2021 maximum permissible property tax levy for the ensuing year and guidance on calculating allowable adjustments to the maximum levy. The report will be posted on Department’s website. IC 6-1.1-18.5-24</p> <p>Department provides to each county, city, and town an estimate of several miscellaneous revenue sources, including FIT, CVET, MVH, and Local Road and Street. The report will be posted on Department’s website.</p>
July 19	Beginning of the Department Budget Workshops. The Department will schedule individual appointments with each taxing unit and their representatives to assist with the preliminary budget data submission into Gateway. <b>Note: For the 2022 budget cycle, these workshops will be conducted virtually using Microsoft Teams.</b>



# Budget Calendar

July 30	Deadline for school corporations to submit their Form 9 information to the Department of Education. (IC 20-40-2-6)
July 30	Deadline for Department to provide to each taxing unit that levies property taxes an estimate of the amount by which the taxing unit's distribution of property taxes will be reduced in the ensuing year due to property tax cap loss ("circuit breaker impact"). The report will be posted on Department's website. IC 6-1.1-20.6-11.1.
August 2	<b>Last day for county auditor to certify net assessed values ("CNAV") to the Department. The Department will make AV visible to every political subdivision via Gateway. All units are encouraged to validate the AVs certified by the county auditor. (IC 6-1.1-17-1)</b>
August 17	Deadline for the Department to release the first 2022 LIT estimates. The report will be posted on the Department's website. (IC 6-3.6-9-5)



# Budget Calendar

August 31	Deadline for school units to file the 2020 Annual Report with SBOA. (IC 5-11-1-4)
September 1	Last day for units with appointed boards, including certain libraries, to submit proposed 2022 budgets, tax rates, and tax levies to the appropriate fiscal body for binding adoption. For these units, the Department will remove edit access to the Gateway Budget module at the end of the day. (IC 6-1.1-17-20; IC 6-1.1-17-20.3) <i>Pertains exclusively to units that are subject to binding review.</i>
October 12	<b>Last day to post a notice to taxpayers (“Budget Form 3”) of proposed 2022 budgets and net tax levies and a public hearing to Gateway. Units who have not submitted by October 12 will not have time to complete the process before the deadline.</b> (IC 6-1.1-17-3) <b>Note: See October 22 for additional information.</b>
October 19	Last day for units to file excess levy appeals for school operations fund for transportation. Last day for units to file a request for adjustment for school operations fund for bus replacement. (IC 20-46-8-3; IC 20-46-8-4; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (2), (3); IC 6-1.1-18.5-14)



# Budget Calendar

October 22	<p>Last possible day for taxing units to hold a public hearing on their 2022 budgets. Public hearing must be held at least ten days before the budget is adopted. Units that have not had a public hearing by October 22 will not have time to complete the process before the deadline. (IC 6-1.1-17-5)</p> <p>Note: This deadline is subject to the scheduling of the public hearing. See October 12 for additional information.</p> <p>In Marion County and second-class cities, the public hearing may be held any time after the introduction of the 2022 budget. (IC 6-1.1-17-5(a))</p>
October 29	<p>Last possible day ten or more taxpayers may object to a proposed 2022 budget, tax rate, or tax levy of a political subdivision. Objection must be filed not more than seven days after the public hearing. This deadline is subject to the scheduling of the public hearing. (IC 6-1.1-17-5(b))</p>





# Budget Calendar

November 1	<p>Deadline for all taxing units to adopt 2022 budgets, tax rates, and tax levies. (IC 6-1.1-17-5(a))</p> <p>If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. (IC 6-1.1-17-5(c))</p> <p>Note: This deadline is subject to scheduling of the public hearing and the actual hearing. See October 12 and October 22 for additional information</p>
November 8	<p>Last day for units to submit their 2022 budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department. IC 6-1.1-17-5. <i>If IC 6-1.1-17-5.2 applies and the fiscal body overrides the veto of the adopted budget, the deadline is five (5) business days after the action to override the veto is taken.</i></p>
December 31	<p>Deadline for the Department to certify 2022 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. (IC 6-1.1-17-16)</p>
December 31	<p>Last day for the Department to accept additional appropriation requests for the 2021 budget year from units as prescribed by the Department.</p>



# School Budget Information for Review

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# School Budget Information for Review

- School Budget Information for Review sheet gets released in July each year. You can find last year's on the Department's website at: <https://www.in.gov/dlgf/files/pdf/20709%20-%20Van%20Dorp%20Memo%20-%202021%20Budget%20School%20Information%20for%20Review%20Purposes.pdf>
- Provides a check list of what needs to be submitted to your Field Representative.



# Sections I and II

I. Operations levy appeal related to increased transportation costs and/or a bus replacement plan as described in IC 20-46-8-3 must be submitted to your Budget Field Representative. The last date to file is October 19, 2021.

II. Budget Forms – Must be submitted via Gateway for 2021 pay 2022.

( ) Prescribed Budget Forms 1, 2, and 4B for each fund.

( ) Form 3 and Form 4 containing all funds for the school corporation.

( ) Current Year Financial Worksheet.

\_\_\_ include a copy of any appropriation reduction resolution(s), if applicable.

( ) Debt Service Worksheet(s).

( ) 1782 Recipients: Registration of 1782 Notice Email Recipients.



## Section II

<b>Current Year Financial Worksheet: Additional Calculations for Form 4B</b> <input checked="" type="checkbox"/>	
<a href="#">Click to view form</a>	<input checked="" type="checkbox"/> This form has been submitted.
Submitted on 10/13/2020 7:53:54 AM	
<b>Debt Worksheet</b>	<input checked="" type="checkbox"/>
<b>Form 1: Budget Estimate</b>	<input checked="" type="checkbox"/>
<b>Form 2: Estimate of Miscellaneous Revenues</b>	<input checked="" type="checkbox"/>
<b>Form 3: Notice to Taxpayers</b>	<input checked="" type="checkbox"/>
<b>Form 4: Ordinance / Resolution of Appropriations and Tax Rates</b>	<input checked="" type="checkbox"/>
<b>Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate</b>	<input checked="" type="checkbox"/>
<b>1782 Recipients: Registration of 1782 Notice E-mail Recipients</b>	<input checked="" type="checkbox"/>

- Submission of forms in Section II refers to submitting all the forms on the Budget Forms Accordion menu. All bars should be GREEN.



## Section III


### III. Reports historically sent by US Mail—Please upload to Gateway

- ( ) DOE Form 9 for July 1 – December 31, 2020.
- ( ) DOE Form 9 for January 1 – June 30, 2021.
- ( ) Encumbrance information from 2021 (part of Form 9 for July 1 – December 31, 2020.)
- ( ) Expenditure history report for debt funds (July 1, 2020, to the present).
- ( ) Original/actual final amortization and/or lease rental schedules for debt issued this year, including refunding, refinancing, or restructured debt. Schedules internally generated in Excel or word document are not acceptable.
- ( ) For new debt: board resolutions, proofs of all publications, any notices required by law pertaining to the debt including notice of determination and auditor certificate.
- ( ) Lease rental affidavits.
- ( ) Actual temporary loan interest for the last half of the current year, if applicable.
- ( ) Supplemental report of unreimbursed textbooks if higher than the amount certified by DOE.




## Section III


### Department of Local Government Finance Tasks

 **Pre-Budget Worksheet** - Submitted on 5/28/2020 12:27:26 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

### Other Items

- Budget documentation will be uploaded in this section of Gateway Budget.





# Section III-DOE Form 9 and CYFW

- Form 9 must be 6-month Form 9s.
- Will be used to verify information on the Current Year Financial Worksheet (CYFW).
- The Department needs:
  - Summary of Receipts and Expenditures
  - Summary of Investments (if applicable)
  - Summary of Encumbrances
  - Summary of Obligations
  - Descriptive listing by Fund and Account





# Section III-DOE Form 9 and CYFW

Fund	Beginning Cash Balance	Receipts	Receipt Exceptions And Adjustments	Expenditures	Expenditures Exceptions Minus Adjustments	Ending Cash Balance
	1/1/2020 - 6/30/2020	1/1/2020 - 6/30/2020	1/1/2020 - 6/30/2020	1/1/2020 - 6/30/2020	1/1/2020 - 6/30/2020	1/1/2020 - 6/30/2020
101	\$ 4,530,734.19	\$ 6,670,511.71	\$ 319,875.00	\$ 5,967,942.78	\$ 951,000.00	\$ 4,602,178.12

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$ 14,766,553
2. Encumbrances Brought Forward	\$ 0
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$ 0
b) Reductions January through June	\$ 0
4. Other Non-Appropriated Obligations	\$ 0
5. Total Approved Appropriations	\$ 14,766,553
DISBURSEMENTS	
6. January through June Current Year Disbursements	\$ 5,967,943

- Expenditures will transfer to Line 6 of the Current Year Financial Worksheet.



# Section III-DOE Form 9 and CYFW

Fund	Beginning Cash Balance	Receipts	Receipt Exceptions And Adjustments	Expenditures	Expenditures Exceptions Minus Adjustments	Ending Cash Balance
	1/1/2020 - 6/30/2020	1/1/2020 - 6/30/2020	1/1/2020 - 6/30/2020	1/1/2020 - 6/30/2020	1/1/2020 - 6/30/2020	1/1/2020 - 6/30/2020
101	\$ 4,530,734.19	\$ 6,670,511.71	\$ 319,875.00	\$ 5,967,942.78	\$ 951,000.00	\$ 4,602,178.12

## Line 7

11. Levy excess not transferred by June 30	\$ 0
12. Temporary loans outstanding as of June 30 and transfers out July 1 – Dec 31, 2020 What fund is being repaid/receiving the transfer?	\$ 0
13. Total temporary loans, transfers out, and levy excess for July 1 – December 31, 2020	\$ 0

## Line 16

14. Temp loans to be repaid in the first 6 months of 2021 and transfers out in 2021 What fund is being repaid/receiving the transfer?	\$ 0
--	------

## Line 1

15. June 30 Cash Balance, including investments	\$ 4,602,178
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## Line 2

16. Taxes to be collected, present year (December settlement)	\$ 0
---	------

Ending Cash Balance will transfer to Line 15 of the Current Year Financial Worksheet.





## Section III-DOE Form 9 and CYFW

- The investment page will be used to know if the Department needs to add anything to the cash balances on the summary page.
- Will add these amounts to cash balances on the Summary page to verify CYFW Line 15.

Fund	Corporation Investment Balance	Plus or Minus Adjustments	Sale of Investments	Purchase of Investments	Investments Outstanding
200	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
300	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00
610	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$1,500,000.00
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000,000.00</b>	<b>\$3,000,000.00</b>



# Section III-DOE Form 9 and CYFW

	24100 Office of the Principal	611 Operational Supplies	\$342.96
	Total Education Fund		\$343,633.91
300	Operations Fund		
	75860 Operational Computer Hardware	747 Technology Software	\$100,000.00

3101 - EDUCATION ▼

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget ⓘ	\$ 15,402,404
2. Encumbrances Brought Forward	\$ 343,634
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$ 0
b) Reductions January through June	\$ 0
4. Other Non-Appropriated Obligations	\$ 0
5. Total Approved Appropriations ⓘ	\$ 15,746,038
DISBURSEMENTS	

- The encumbrance page from the last 6 months of last year is used to verify line 2 on the Current Year Financial Worksheet.
- If the encumbrances listed on the Form 9 are incorrect, please contact your Field Representative and DOE to get this page corrected.



## Section III-DOE Form 9 and CYFW

- Descriptive Listing by Fund and Account will be used to verify revenues and to see if exceptions should be counted as appropriated expenditures.
  - Transfers From Education to Operation do not count as appropriated expenditures.
  - Temporary loans do not count as appropriated expenditures.
  - Transfers for unreimbursed textbooks do count as appropriated expenditures.



## Section III-Blanket Resolution and CYFW

- A Blanket Resolution is a resolution that gives someone the power to reduce current year expenditures.
- Most often used under 1782 Notice to reduce current year expenditures so the ensuing year budget can be funded.



# Lease Rental affidavit

- Lease Rental Affidavit is an affidavit from the Lease Holding Corporation that states there are insufficient funds to retire the debt.
- Is used to satisfy the requirements of IC 6-1-1-17-16(h)  
(h) The department of local government finance may not approve a levy for lease payments by a city, town, county, library, or school corporation if the lease payments are payable to a building corporation for use by the building corporation for debt service on bonds and if:
  - (1) no bonds of the building corporation are outstanding; or
  - (2) the building corporation has enough legally available funds on hand to redeem all outstanding bonds payable from the particular lease rental levy requested.



## Section IV

### IV. Additional information to be uploaded in the Budget Application of Gateway

- ( ) Resolution adopting the Capital Projects Plan.
- ( ) Resolution adopting the Bus Replacement Plan.
- ( ) Transfer resolutions for the last half of 2020.
- ( ) School Board Resolution requesting fixed-rate, cap, levy, or combination fixed rate.
- ( ) Waivers: Approving Order from the Department for exemption from protected taxes plus the workbook and current circuit breaker reported used for the workbook detailing transfers needed and line 7 calculations.
- ( ) Any other information the Department needs to prepare a preliminary budget (i.e.: debt restructuring, petition for an adjustment to the Bus Replacement levy, documentation for successful referendums, etc.)
- ( ) Was a new referendum fund approved via ballot? \_\_\_\_ Yes \_\_\_\_ No





## Section III

### Department of Local Government Finance Tasks



Pre-Budget Worksheet - Submitted on 5/28/2020 12:27:26 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

### Other Items

- These Budget documents will be uploaded in this section of Gateway Budget same as the other reports.



# Questions