



Department of Local Government Finance

Association of Indiana Counties Budget & Finance II

Department of Local Government Finance
Wesley R. Bennett
Commissioner

June 25, 2021



Introduction



Wesley R. Bennett
Commissioner

Wbennett@dlgf.IN.gov

317-234-5720



Ask Yourself the Following Questions

1. From a budget and fiscal perspective, what challenges or unresolved issues are you facing right now?
2. What is keeping you up at night as it relates to your role w/county government?
3. What do the following all have in common: Herff Jones, Target, IPS, Oxford U., Jack Daniels, and 22 towns in Texas?



Gateway Support Email Change

Please send all requests for support to:

Support@DLGF.in.gov

Password Resets, Account Unlocks, LDAs, Gateway Questions, Data Requests, etc.



DLGF Website Resources

- [Contact Us](#)
 - [Budget Field Reps](#)
- [Memos](#)
- [Email Subscription Sign-up](#)
- [Calendar Memos](#)
 - [Budget Calendar](#)
 - [Gateway Calendar](#)
 - [Webinar Calendar](#)
- [Webinars/Presentations](#)
 - [YouTube Channel](#)



Upcoming Webinars

Webinars: <https://www.in.gov/dlgf/9697.htm>

- July 15, 2021 –
 - [Referenda Legislation Overview](#)
- August 18, 2021 –
 - [Budget Notices, Adoption, Calendar and Submission Overview](#)
- September 15, 2021 –
 - [Gateway Overview](#)

Send us the topics you want to hear about!



Department of Local Government Finance

Budget Workshop Overview and Preparation

May 19, 2021

<https://www.in.gov/dlgf/memos-and-presentations/presentations/>



Gateway Public Site

Over 100 Reports from DLGF, SBOA, IGC, and more

https://gateway.ifionline.org/report_builder/

More detailed information:

<https://youtu.be/LtahT1b0Bfc>



Year in Review



Major Projects Completed in 2020

- Changing the format of Form 4B.
 - Changed the Form 4B from an expenses & 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.



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.



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
New* Additional Appropriations	Details	100R	Jan 31
Abstract	Details	Annual Financial Report	Details
Assessor Reports	Mar 31	Monthly and Annual Engagement Uploads	Details
Budgets	Details	Conflict of Interest Disclosure	15 days

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



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.



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.



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.



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 application only requires a unit to provide six additional pieces of data. All other information will default into the application.



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	PARTIAL FUNDING:\$56,053	FUNDED



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	Edit
R902 - Earnings on Investments	19000	Edit
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.



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	Edit
R902 - Earnings on Investments		Click to Edit an Existing Revenue
Total	\$421,000	

[Click to Add a New Revenue](#) [Click to Add a New Revenue](#)

[Save and Return](#)



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.



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.



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.



Budgets



What are Budget Workshop?

- Workshops are a voluntary, one-on-one meeting with your Department's Budget Field Representative.
- The workshop sessions will be capped at 45 minutes.
- The Budget Division will conduct approximately 2,000 Workshops between July 19 and August 31.
- **The 2021 Workshops will be held virtually through Microsoft Teams.**



What is the DLGF Workshop?

- The workshop may be used to discuss questions or concerns about the budget cycle and/or budget procedures:
 1. Review proposed timeline for advertising, meeting, and adoption dates.
 2. Confirm Gateway security and form submission procedures.
 3. Locate various Department created reports designed to assist units with budget preparation.
 4. Discuss legislative updates that may impact the unit.
 5. Receive assistance with preparing, reviewing, and/or uploading of certain budget forms into Gateway.



What are the DLGF Workshops?

There are limitations to the DLGF Workshops.

1. The Department cannot provide legal or financial advice.
 - There are questions that a local government official may have that will need to be answered by your county attorney, county auditor, financial advisor (if applicable), city/county council, various local government associations, your local departments, or other state agencies.



What is the DLGF Workshop?

There are limitations to the DLGF Workshops.

2. With the limited time available for appointments, units must prepare budget information **before** the Department can assist at workshops.
3. While several budgeting steps can be completed at a DLGF workshop, there are several additional steps that need to be completed by the Unit **after** the workshop in order to successfully adopt a budget.



Budget Workshops

- Coordinate with your Budget Field Representative directly.
- Great opportunity to get a jump start on budgeting.
- Come with questions!



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.



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. Note: For the 2022 budget cycle, these workshops will be conducted virtually using Microsoft Teams.



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	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)
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	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. (IC 6-1.1-17-3) Note: See October 22 for additional information.
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>



Your 1782 Notice



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.



Answers to the Original Questions?

1. From a budget and fiscal perspective, what challenges or unresolved issues are you facing right now?
2. What is keeping you up at night as it relates to your role w/county government?
3. What do the following all have in common: Target, Wells Fargo, Herff Jones, Kroger, Sam's Club, Morgan Stanley...

Feedback? Fill out our survey:

<https://www.surveymonkey.com/r/R7362TR>



Thank You!

Please feel free to contact me.

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