



Department of Local Government Finance

Budget 2022 Wrap-up and Planning for Budget Year 2023

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Budget Order Certification

- Throughout the year, all Department divisions (Budget, Assessment, Data, Information Systems, Legal, and Executive) work with local officials toward accomplishing the Department's primary responsibility of certifying the tax rates and tax levies for all funds of political subdivisions.
- On January 13, 2022, the Department certified the final budget.



2022 Budget Statistics

- For 2022, local governments increased the number of funds, the total budget, and the total levies as compared to 2021.

Budget Year	Total Statewide Budget (DLGF Certified Funds)	Total Certified Levy	Number of Certified Funds
2022 (Current Year)	\$22,373,082,154	\$9,094,517,938	11,660
2021 (Prior Year)	\$21,116,306,009	\$8,647,489,909	11,587



Budget Order Certification

- As the county Budget Orders are being certified, the Department distributes the final documents via email.
- They are also posted on the Department's website:
<https://www.in.gov/dlgef/county-specific-information/>

County Specific Information

Adams	Franklin	Lawrence	Rush
Allen	Fulton	Madison	Scott
Bartholomew	Gibson	Marion	Shelby
Benton	Grant	Marshall	Spencer
Blackford	Greene	Martin	St. Joseph
Boone	Hamilton	Miami	Starke
Brown	Hancock	Monroe	Steuben
Carroll	Harrison	Montgomery	Sullivan



Budget Order Certification

- With the 2022 Budget Orders certified and distributed, local governments started the year knowing their spending authority and projected property tax revenues.
- Today's presentation will focus on what happens next:
 - How to reflect on the 2022 budget order process.
 - How to interact with the 2022 budget order.
 - How to begin to prepare for the 2023 budget order certification process.



Department Budget Division Timeline



DLGF Budget Division Timeline

- The Department plans to release a formal budget calendar in February.
- Like previous versions, the Department's Budget Calendar will contain a listing of some of the key deadlines and application launch dates for the upcoming year.
- The Budget Calendar will help local governments create their own unit specific timeline for the year.



DLGF Budget Division Timeline

- The Department's Budget Division timeline has three distinct sections based on the primary responsibility that must be accomplished during that time period.

DLGF Budget Season	Estimated Time Table
Budget Preseason	January 15 – July 15
Budget (Summer) Workshop Season	July 15 – August 30
Budget Certification Season	September 1 – January 15



Budget Timeline: Workshops

- July 15 – August 30
- Annually, one of the most important services that the Department provides are the Summer budget workshops.
- While not mandatory, attendance at workshops continues to be extremely high across the State:
 - In 2021, the Department held virtual workshops with 2,110 units or about 86% of all units in the State.



Budget Timeline: Workshops

- During the workshops for civil units, the Department will:
 - Collect financial information that will be used to certify the budget.
 - Discuss process and procedural changes for the budget cycle.
 - Direct units to the Department's newest guidance on statutory changes.
 - Perform preliminary statutory compliance review of proposed public hearing and adoption meeting dates.



Budget Timeline: Workshops

- Upon request from the unit, the Department may:
 - Perform an upload of the Form 3, Form 2, Current Year Financial Worksheet, and a portion of the Form 4B into Gateway.
 - In 2021, the Department performed uploads 1,244 local officials.



Budget Timeline: Workshops

- Workshops generally last 45 minutes.
- With the amount of information that needs to be shared and collected at the workshops, there is very little additional time to discuss every facet of the budget certification process.



Budget Timeline: Certification

- September 1 – January 15
- The Department will begin working budgets the with the information available on September 1.
- The budget certification timeline for an individual unit will vary based on when they adopt and submit their information.



Budget Timeline: Certification

- For certification, the Department will:
 - Perform a primary review of the financial information, public hearing and adoption meeting dates, and all other related documents provided through Gateway.
 - As necessary, the Department may follow up with units to either request additional information or clarification.
 - Perform a secondary review of the information, calculations, adjustments, budgets, levies, and rates.



Budget Timeline: Certification

- For certification, the Department will:
 - Release a 1782 Report that contains the budgets, levies, and rates along with all supporting information necessary to make those calculations.
 - Statutorily, the unit will have 10 days to review their 1782 Report, to follow up with any questions, concerns, requested changes, corrections, and/or additional documentation before the values are finalized.



Budget Timeline: Certification

- While the Department will make every attempt to discuss and explain our processes, as with the workshop season, during the Budget Certification Season, there isn't a lot of time for extended conversations about the process.



Budget Timeline: Preseason

- January 15 – July 15
- The Budget Preseason is the largest individual part of the Division's calendar.
- The goals of Preseason are simple:
 1. Unit Outreach
 2. Unit Support
 3. Unit Education/Training



Budget Timeline: Preseason

- How to reflect on the 2022 budget order process
 - What is on your 2022 Certified budget and how does that compare to your Form 3 and Form 4?
 - If the values don't match, why are they different?
- What did your 1782 tell you about how the Department's calculations of your unit's budget, levy, and tax rate?



Budget Timeline: Preseason

- How to interact with the 2022 budget order
 - What are the steps for completing an additional appropriation?
- How and when can you compare your 2022 estimated circuit breaker to your 2022 actual circuit breaker?
 - How will a circuit breaker reconciliation help a unit to understand their certified budget?



Budget Timeline: Preseason

- **How will you begin to prepare for the 2023 budget order certification process?**
 - A. What will the Department need at workshops?
 - B. Do I have the correct security access for my unit in each Gateway Application?
 - C. How do I submit budget documents, additional appropriations, Form 22 information?
 - D. What information will be available on the public side of Gateway?



Budget Timeline: Preseason

- The Budget Preseason can cover any number of topics:
 - **Counties**
 - How are the Mental Health and Developmental Disabilities adjustments to the maximum levy calculated?
 - **Counties/Cities/Towns**
 - What are the differences between the Department's certification and the SBOA reporting requirements for the MVH/MVH Restricted Funds?



Budget Timeline: Preseason

- The Budget Preseason can cover any number of topics:
 - **Libraries**
 - What criteria would make a library subject to a binding adoption?
 - Who completes the Additional Appropriation?
 - **Special Units**
 - Who is responsible for data entry into Gateway?
 - Who is responsible for budget submission in Gateway?



Budget Timeline: Preseason

- The Budget Preseason can cover any number of topics:
 - **Townships**
 - How will your township board's configuration impact your budget adoption process?
 - How will board vacancies change your budget adoption process?



Budget Timeline: Preseason

- Cumulative funds
- Levy Excess Calculations
- Debt Affirmations
- Gateway Access
- Local Income Tax
- Excess Levy Appeals
- Additional Appropriations

- Department's July Non-Property Tax Estimates
- Property Tax Cash Flow
- Historical budget, levy, and rate information
- Max Levy and the Max Levy Growth Quotient



Budget Timeline: Preseason

- The preseason is the ideal time for the Department and the local government to partner together for one-on-one training opportunities.
- Throughout the preseason, the Department's Field Representatives will be reaching out to set up teleconferences and Teams meetings.
- While these calls and meetings will be optional, these exchange give us the best chance to make 2023 even better than 2022.



Conclusion



Department's Survey

- Before we completely close the door on the 2022 cycle, I would invite each of you to help us to improve our process by completing the survey below:

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

- The Department can use these survey results to create new trainings, recognize employees providing exceptional customer service, or to learn about our shortcomings.



Budget County Assignments

- On February 1, the Department will be releasing new county assignments. This year, you may be working with a new Field Representative.
- Budget Field Representative Map:
https://www.in.gov/dlgef/files/maps/Budget_Field_Reps.pdf



Contact Us



Resources

- Department Webinars: <https://www.in.gov/dlgf/continuing-education/webinars/>
-  Training Videos
 - www.youtube.com/user/DLGFgateway
 - <https://www.in.gov/dlgf/budget-forms-and-information/>
- User Guides 
The navigation bar shows icons for Home, About, Account Settings, User Guides (highlighted with a green box), and Logout.
- Information Icons 
- Memos: <https://www.in.gov/dlgf/memos-and-presentations/memos/>



Contact Us

Website: www.in.gov/dlgf

Contact Us: <https://www.in.gov/dlgf/contact-us/>

Budget Field Representative Map:

https://www.in.gov/dlgf/files/Budget_Field_Reps.pdf

Gateway Support:

Support@dlgf.in.gov

Customer Service Survey:

[Customer Survey](#)