



Department of Local Government Finance

IASBO Regional Meetings Budget Field Representative Q and A

Spring 2022



Presentation Format

- In partnership with IASBO and to stay closely engaged with the questions, concerns, and needs of school corporations, the Department is debuting a new presentation format.
- **Today the Department will give a very short presentation then will lead a much longer question and answer session with the group.**
- The new format should create a more interactive presentation for both the schools and the Department.



Presentation Format

- The new format provides the unique opportunity for each audience member to ask specific questions about topics most affecting them.
- We will attempt to answer questions fully, however there may be questions that the Department will need to research, route to other State Agencies or local officials, or to schedule a time to discuss in one-on-one sessions with the schools.



Agenda

- Today's presentation will cover:
 - Webinar Series and upcoming presentations
 - School Checklist
 - Abridged Budget Calendar
 - Department Resources for Local Officials



DLGF Webinar Series



DLGF Webinar Series

- The Department will be hosting a series of webinars held virtually every month.
- The webinars are held at both 10 a.m. and 2 p.m. EST and will last for approximately one hour.
- The webinar video and the slides are both posted within 48 hours of the presentation and can be accessed through the Department's website or YouTube.



DLGF Webinar Series

<https://www.in.gov/dlgef/continuing-education/webinars/>

Date	Topic	PowerPoint	PDF	Video	Survey	CE Form
January 19, 2022	Budget 2022 Wrap-up and Planning for Budget Year 2023					
February 16, 2022	PPOP-IN 2022 Overview					
March 16, 2022	Spring Data Compliance Review Process (Property Tax Data)					
April 20, 2022	Budget Related Topic					
May 18, 2022	Budget Related Topic					
June 15, 2022	Legislative Overview					
July 20, 2022	Real & Personal Property Submission and Compliance Overview					
August 17, 2022	Budget Related Topic					
September 21, 2022	Gateway Overview					
October 12, 2022	Medical Facility Assessments					
November 16, 2022	Sales Compliance Overview					
December 14, 2022	Agricultural Land Assessments					



School Checklist



School Checklist

- In addition to advertisement and adoption requirements, there are a number of documents that the Department will need to certify budgets.
- The list below represents the common documents that the Department will need to certify your Budget.
- The Department notes that not all steps will apply to all school corporations.



School Checklist

- **Budget Forms – Must be submitted via Gateway for 2021 pay 2022**
- **Reports to be uploaded in the Budget Application of Gateway**
 - DOE Form 9 for July 1 – December 31
 - DOE Form 9 for January 1 – June 30
 - Original/actual Final amortization and/or lease rental schedules for debt issued this year, including refunding, refinancing, or restructured debt.
 - Actual temporary loan interest for the last half of the current year, if applicable.
 - Supplemental report of unreimbursed textbooks if higher than amount certified by DOE. The report will be summarized by school building and/or grade.
 - Resolution adopting the Capital Projects Plan
 - Resolution adopting the Bus Replacement Plan
 - Resolution covering the transfers for July 1 through December 31, 2021
 - School Board Resolution requesting target tax rate or target levy for each fund



DLGF Budget Calendar



DLGF Calendar

- The Department has posted its 2022 budget calendar. The calendar contains the statutory submission/due dates for some of the key deadlines for the budget certification process.
- Units are encouraged to use the budget calendar as a starting point for creating a unit specific calendar.
- <https://www.in.gov/dlgef/files/2022-memos/220203-Van-Dorp-Memo-2022-Budget-Calendar.pdf>



DLGF Calendar (Abridged Version)

- June 30
 - Deadline for State Budget Agency (“SBA”) to provide Maximum Levy Growth Quotient (“MLGQ”) to civil taxing units, school corporations, and Department.
(Ind. Code § 6-1.1-18.5-2(c))
 - Deadline for submission of Pre-Budget Survey.



DLGF Calendar (Abridged Version)

- July 15
 - Department will provide each school with an estimate of the maximum amount of property taxes that may be levied in the ensuing budget year.
 - Department provides each unit with an estimate for the 2023 non-property tax revenues of FIT, CVET, and Excise based on historical distribution amounts.



DLGF Calendar (Abridged Version)

- August 1
 - Deadline for the Department to provide to each taxing unit with an estimate of the property tax cap loss (“circuit breaker impact”) for the ensuing year. (Ind. Code § 6-1.1-20.6-11.1)
 - The report will be posted on the Department's website and the values will be loaded onto the Form 3 in the Gateway – Budget.



DLGF Calendar (Abridged Version)

- August 1
 - Last day for county auditor to certify net assessed values (“CNAV”) to the Department.
 - **All units are encouraged to use Gateway’s public site to validate the AVs certified by the county auditor.**
 - The Department will make AVs visible to every political subdivision via Gateway.
 - https://gateway.ifionline.org/report_builder



DLGF Calendar (Abridged Version)

- **October 12**
 - Last day to post a notice to taxpayers (“Budget Form 3”) of proposed 2023 budgets and net tax levies and a public hearing to Gateway.
- **October 22**
 - Last possible day for taxing units to hold a public hearing on their 2023 budgets.
- **November 1**
 - Deadline for all taxing units to adopt 2023 budgets, tax rates, and tax levies. (Ind. Code § 6-1.1-17-5(a))



DLGF Calendar (Abridged Version)

- December 31
 - Deadline for the Department to certify 2023 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.
- January 15
 - Deadline for the Department to certify 2023 budgets, tax rates, and tax levies if 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.



Resources





Budget Field Representatives (“FRs”)

- The Budget Field Representative is your primary point of contact for questions to the Department, but there are limitations on the information the Field Representatives can provide:
 - 1) The DLGF cannot give legal advice.
 - Units must consult with own legal counsel when requesting legal opinions.
 - 2) The DLGF cannot give financial advice.
 - They can explain statutory requirements and calculations but cannot make recommendations on financial matters. Units must consult with a financial advisor.



Resources

- DLGF Webinars: <https://www.in.gov/dlgf/continuing-education/webinars/>
 - <https://www.in.gov/dlgf/files/200520-Burke-Presentation-Budget-101.ppsx>
- **You Tube** Training Videos
 - www.youtube.com/user/DLGFgateway
- User Guides A horizontal navigation bar with a dark green background. It contains five items: a home icon, the text "Home", an information icon, the text "About", a gear icon, the text "Account Settings", a question mark icon, the text "User Guides", and a person icon, the text "Logout". The "User Guides" item is highlighted with a green rectangular border.
- Information Icons A blue square icon with a white lowercase letter 'i' inside, representing an information icon.
- DLGF Memos
 - <https://www.in.gov/dlgf/memos-and-presentations/memos/>



Contact Us



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

DLGF Customer Service Survey:

[Customer Survey](#)