



# Understanding the Budgeting Process

**Ryan Burke**

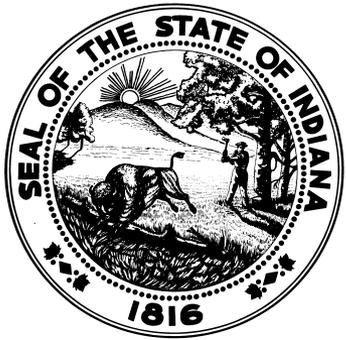
**Budget Field Representative**



# Presentation Overview

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- Budget Process and Preparation
  - Budget Calendar
  - Preparing for Budget Workshops
- Completing Budget Forms
  - Budget Workshops/Completing Forms
  - Advertising, adoption, and submission
- Department Review and Certification
  - New 12/31 Budget Order deadline!
- Additional Appropriations



# Budget Process and Preparation



# Budget Process

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- Budget Calendar – Full version available on the Memos and Presentations webpage.
  - January 31 – SBOA’s 100R due through Gateway.
  - March 1 – Annual Financial Report (SBOA civil units), Debt Management Affirmation, and Other Post Employment Benefits due through Gateway.
  - April 30 – Submission of Cumulative Fund Establishment petition to the DLGF Due (New Deadline)
  - May 1 (Tentative) – Pre-Budget Worksheet due. (New Deadline)
  - July 14 – DLGF to release estimates of maximum levy, cumulative funds’ rates, and maximum adjustments for counties in regards to mental health and developmental disabilities.



# Budget Process

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- July 16 – Budget Workshops begin.
- August 1 – County to submit Certificate of Net Assessed Values through Gateway.
- September 4 – Last day for “binding-review” units to submit budget forms to the adopting fiscal body.
- October 12 – Last possible day to submit Notice to Taxpayers (Form 3) if holding hearing on last possible day. Must be submitted at least 10 days before the public hearing.
- October 19 – Excess Levy Appeals due (all but shortfalls which are due by January 15).



# Budget Process

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- October 22 – Last possible day to hold public hearing if adopting on last possible day. Must be held at least 10 days before your adoption meeting.
- November 1 – Last possible day to adopt.
- November 5 – Last possible day to submit forms in Gateway. All forms should be submitted within 48 hours of adoption.
- 1782 Notices will be emailed after the Department review is completed. This begins the 10 day window to request changes.
- December 14 – Last day to submit requested additional appropriations.
- December 31 – Deadline for Department to certify budget orders. (January 15 if new debt is being issued)



# Unit Budget Calendar

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- Units are encouraged to prepare an internal list of due dates to follow throughout the budgeting process. These will compare the latest possible dates against the unit's planned dates for:
  - Advertising (Submission of Form 3)
  - Public hearing (Quorum needed)
  - Adoption meeting (Quorum needed)
  - Submission (48 hours after adoption)
  - Other reporting requirements throughout the year. (examples: AFR, 100R, Debt Management)



# County Specific Information

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- This section of our website is where the following information is posted.
  - Budget Orders
  - Maximum levy estimates
  - Property Tax Cap estimates
  - Local Income Tax estimates
  - Miscellaneous revenue estimates
- Available on our home page at:  
[www.in.gov/dlgf](http://www.in.gov/dlgf), then select “County Specific Information” and select your county.



# July 14 – DLGF Released Estimates

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- Three reports released by July 14.
  - Calculation of Estimated Maximum Levy
    - For use with levy-controlled funds.
    - Provides guidance for any applicable adjustments.
  - Estimated Debt Service Levies
    - Initial estimates of levy needed for debt service funds.
    - These levies are outside of max levy estimates.
  - Calculation of Estimated Cumulative Fund Maximum Rates
    - Check with your budget field representative to confirm if your cumulative fund(s) is outside of the max levy.



# Calculation of Estimated Maximum Levy

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2017 Maximum Levy	514,886
PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
	<hr/>
2017 Maximum Levy for Growth Quotient	514,886
TIMES: Assessed Value Growth Quotient (3)	1.0400
	<hr/>
Initial 2018 Maximum Levy	535,481
PLUS: Potential 2018 Appeals as Reported by Unit	0
	<hr/>
Estimated 2018 Maximum Levy Prior to Allowable Adjustments	535,481
PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	43,588
PLUS: Estimated 2018 Mental Health Adjustment (5)	0
PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	0
LESS: Other adjustments reported by the taxing unit	0
	<hr/>
<b><u>Estimated 2018 Maximum Levy</u></b>	<b>579,069</b>



# Cumulative Funds - Deadline Change

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- In order to increase a cumulative fund rate above last year's it would need to be re-established.
- Examples include:
  - Cumulative Fire
  - Cumulative Capital Development
  - Cumulative Bridge
- The deadline to submit a Cumulative Fund Establishment/Re-establishment petition to the Department has changed (IC 6-1.1-41-4):
  - 2018 for Pay 2019 – **Due April 30.**



# Cumulative Funds – Deadline Change

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- Cumulative funds are rate driven.
- At the time of establishment, a rate is approved by the DLGF. This rate may be trended down to keep the levy consistent when NAV increases.
- The full calculation is included with the 1782 Notice on the Cumulative Rate Cap Report. (IC 6-1.1-18-12)
- A detailed overview of the process and requirements are available through the Cumulative Fund Establishment Memo along with several templates.



# Debt Management

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- New debt must be submitted in Gateway's Debt Management within 30 days of closing.
- Anticipated debt must be closed by December 31 of the current year to be eligible for a property tax levy for the ensuing year.
- All taxing units must submit their annual "Debt Affirmation" by March 1. The following pertains to only cities and towns:
  - 90% submitted by March 1.
  - 94% have submitted as of March 7.



# Pre-Budget Worksheet

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- The Department collects data from all units to help revise our property tax cap calculations. This worksheet is due May 1.
- Information collected relates to the following topics:
  - Anticipated excess levy appeals or new debt.
  - Adopting/Fiscal bodies configuration.
    - Names of any volunteer firefighters on the board/council.
    - Units undergoing binding adoption.
  - Developmental disability estimates for county units only.
  - Debt Worksheet.
  - Estimated 6/30 cash balance for debt fund(s).
- All the data entered on this preliminary Debt Worksheet can later be pulled into the Debt Worksheet with a click of a button.
- For many units, completing the Pre-Budget Worksheet will simply consist of answering a few yes/no questions and submitting.



# What are Property Tax Caps?

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- Also called “Circuit Breakers.”
- Property taxes are capped at 1% (homestead), 2% (farmland/non-homestead residential), and 3% (commercial/personal property) of their assessed value.
- If a taxpayer is about to be billed higher than their capped liability, the bill is reduced to the cap.
- As a result, the county will collect less property taxes. The loss of collections is passed to the units.
- Historically, unfunded budgets may have been certified because property tax cap losses weren’t accounted. This occurred because the certified levy was higher than what would actually be received.



# Property Tax Cap Estimates

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- By July 31, the Department shall provide to each taxing unit an estimate of the unit's property tax cap impacts for the ensuing year.
- The Department's estimates will be totaled by max levy type.
- If a unit attends the Budget Workshop and receives an upload, they'll also receive a handout that shows a fund level breakdown.
- A worksheet will be released that aids others in calculating the fund level property tax cap amounts.



# Accounting for Property Tax Caps

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- IC 6-1.1-17-3 changed statute to require property tax caps to be accounted for in the budgeting process.
- When planning next year's budget, units will need to consider the "net" property tax revenue that will be collected during the ensuing year.
- This "net" revenue takes into account the Department's estimates of property tax cap impacts. (IC 6-1.1-17-3(a))
- Taxing units will adopt "net budgets" or "post-circuit breaker budgets."
- The amount fundable by the net property tax levy and other miscellaneous revenues.



# Accounting for Property Tax Caps

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- To account for the property tax caps, taxing units now include the estimated cap impact by fund within their budgets.
- This results in a more accurate “Operating Balance” (Line 11) on the Form 4B.
- Essentially, an Operating Balance is the estimated cash balance once the budget year has ended.
- This balance is often used by a unit to operate off of during the first 6 months after the budget year (2020 in this case), until the June settlement is distributed. If this amount is ever negative, a budget reduction is likely.



# Accounting for Property Tax Caps

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- The budgets on the more “internal” budget forms (Forms 1, 4A, and 4B) will contain estimates of property tax cap credits.
- The budgets on the more “public” budget forms (Form 3: Notice to Taxpayers and Form 4: Adoption Resolution/Ordinance) will be the actual budget you anticipate spending and not include the property tax cap estimate.
- You will manually enter the property tax cap in a designated portion of Form 1 and from there, Gateway will help make sure the correct amounts are pulled into the rest of the forms.
- The Error Prevention Report is an excellent tool that can detect inconsistencies in this figures.



# July 31 – Property Tax Cap Estimates

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0645   FORTVILLE CIVIL TOWN	Estimated Impact
Civil Max Levy Fund Credits	\$178,750
Debt Fund Credits	<del>—\$285—</del>
<b>Total Estimated Credits</b>	<b>\$179,035</b>

- Cities and towns will often just see a civil amount, but may also see an amount for debt that won't be entered in Gateway.
- This civil amount will be proportionally allocated to non-debt funds with a levy.
- If a city has a General fund with 60% of the levy and MVH with 40%. The General fund receives 60% of the civil property tax cap estimate and MVH receives 40%.
- At Budget Workshops, your field representative can help you calculate these amounts at a fund level.



# What are Budget Workshops?

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- Local one-on-one meeting between the unit representative and the DLGF Budget Field Representative.
- Unit brings all relevant processed financial information and priorities related to the budget and this allows the Department to:
  - Work through completion of several budget forms.
  - Help ensure timely public and adoption meetings.
  - Answer budget questions.
- Most non-school units have the opportunity to have many of the more difficult forms uploaded into Gateway.



# What to Bring to Budget Workshops

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1. Financial report or ledger totals for first six months expenditures broken down by fund.
2. List of encumbrances.
3. Cash balance as of June 30 for each fund.
4. Any investments.
5. Amortization schedules (units with debt).



# What to Bring to Budget Workshops

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6. Any Reduction Ordinances/Additional Appropriations done the first 6 months or planned for the second 6 months.
7. The address of the office and meeting locations.
8. Confirmed public hearing and adoption dates along with times of each meeting (Quorum needed).



# What to Bring to Budget Workshops

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9. Completed Form 2: Revenue estimates for each fund or Financial Report of revenues. The Department can assist with estimates for Excise, CVET, FIT and a few other revenues.
10. Completed Form 1: Line Item Budget Estimate
  - Includes all budgeted line items for 2019.
  - Broken down by fund, department (if any), expenditure category, and line item.
  - Line items have rolled over from last year (all except Capital Outlays), just enter amounts in advertised column and save before moving to a new category or fund.



# Best Practices

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- When preparing the Form 1
  - Look at 2018's as a starting point.
  - Compare prior year's actual expenditures against budgeted amounts.
  - Compare prior year's actual expenditures against revenues.
  - Evaluate any additional appropriations approved last year.
  - Consider any changes needed for 2019.
- When preparing the Form 2.
  - Compare prior year's actual revenues against estimated amounts.



# Budget Form 1: Next Year's Budget

Broken down by fund (and department)

Further broken down by expenditure category

BUDGET ESTIMATE FOR

Select Fund:

Select Department:

Select Category Tab

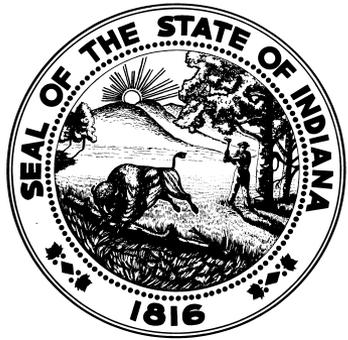
Personal Services		Supplies		Services And Charges		Capital Outlays		Debt Service		Property Tax Cap	
Sub-Category	Line Item Code	Description	Advertised Amount		Adopted Amount	Add/Delete					
Printing and Advertising	321	Publication Fees	\$ 1,000		\$	×					
Insurance	322	Liability Insurance	\$ 6,000		\$	×					
Professional Services	324	Attorney	\$ 4,500		\$	×					
Communication and Transportation	326	Fuel	\$ 12,000		\$	×					
Professional Services			\$		\$						
TOTALS BY CATEGORY			Total: \$ 23,500		Total: \$ 0						
TOTALS BY DEPT BY FUND			Total: \$ 28,700		Total: \$ 0						
TOTALS BY FUND			Total: \$ 28,700		Total: \$ 0						
TOTALS BY UNIT			Total: \$ 181,000		Total: \$ 0						

COPY

Line items

+ ADD

✓ SAVE



# Completing Budget Forms



# Completing Budget Forms

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- There are two common approaches to completing the budget forms in Gateway.
  - The unit attends the Budget Workshop and works through many of the budget forms with their Field Representative and receives an upload of the forms they complete.
  - The unit completes each budget form in Gateway on their own.



# Completing Budget Forms – With Budget Workshops

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- After attending your Budget Workshop, most units have a chance to have the following forms uploaded into Gateway for reviewed funds:
  - Current Year Financial Worksheet
  - Form 2: Miscellaneous Revenues
  - Form 3: Notice to Taxpayers
  - Form 4B: Financial Statement (Advertised Column)



# Completing Budget Forms – With Budget Workshops

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- If you receive an upload into Gateway, you'll also receive a checklist that will walk you through the remainder of the budgeting process.
- Be sure to:
  1. Review all uploaded data.
  2. Enter in any data that wasn't uploaded.
  3. Follow the checklist through to the submission of all forms.



# Budget Workshop – Checklist Summary

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- Please review the actual checklist for the full procedure:
  - Enter property tax cap estimates on Form 1 and pull data into Form 4A.
  - If applicable, complete Debt Worksheet if not done.
  - Review and submit Form 3: Notice to Taxpayers.
  - Complete adopted columns of Forms 1, 4A, and 4B.
  - Complete and print Form 4 to be signed at the adoption meeting.
  - Review/Update the 1782 Notice Recipients.
  - Submit budget forms and upload signed Form 4.



# Completing Budget Forms – Without Budget Workshops

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- Please note this is only a general summary:
- Complete the:
  - Current Year Financial Worksheet
  - Debt Worksheet (if applicable)
  - Form 1 – Budget Estimate (including Property Tax Cap estimates)
  - Form 2 – Miscellaneous Revenues
- Pull the Form 1 budget data into Form 4A.
- Pull in all the data into the Form 4B for each fund and calculate the levies and tax rates.



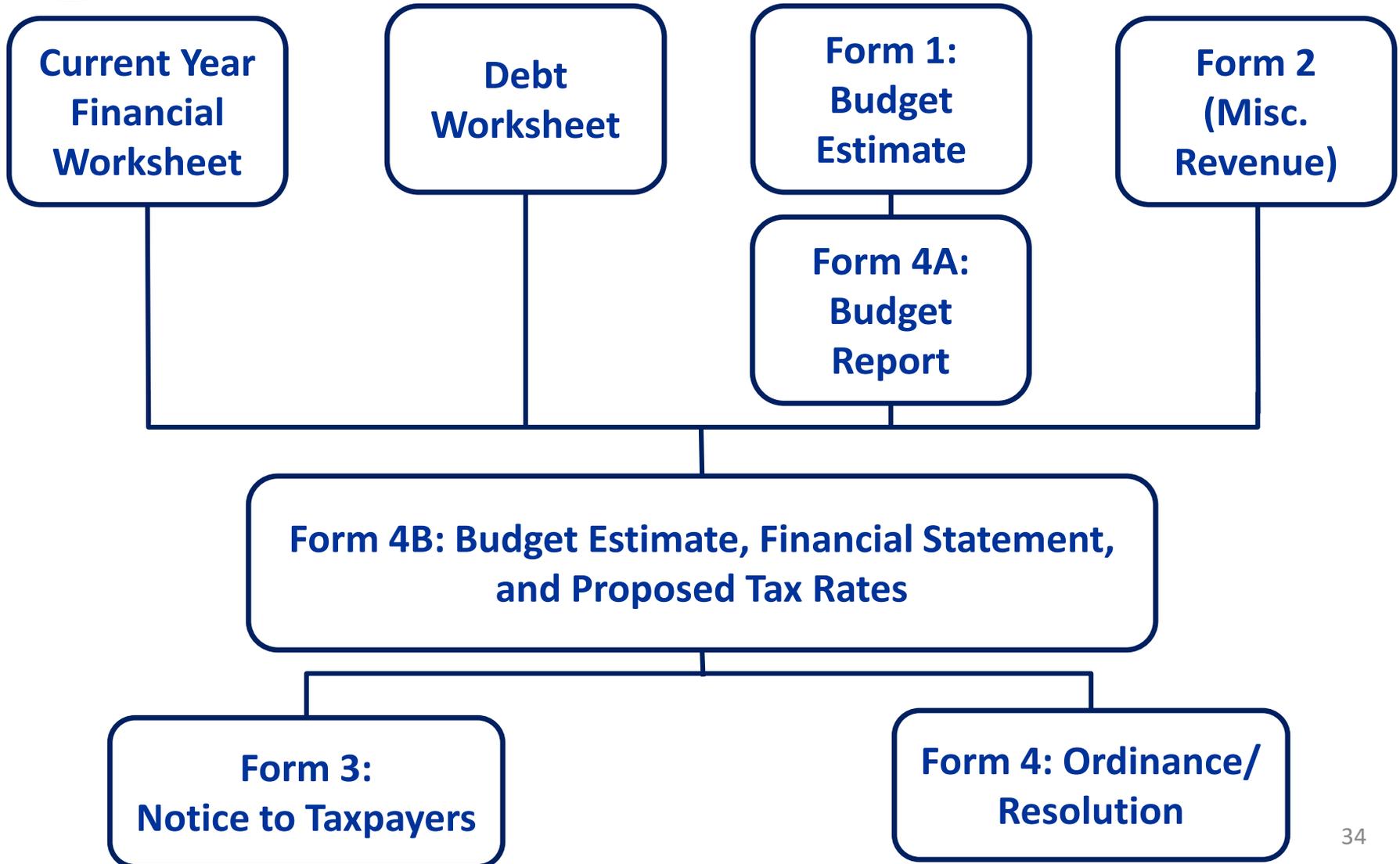
## Completing Budget Forms – Without Budget Workshops

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- Complete the Form 3: Notice to Taxpayers and submit it at least 10 days before the public hearing.
- Complete the adopted columns of Forms 1, 4A and 4B.
- Complete and print Form 4 to be signed at the adoption meeting.
- Review/Update the 1782 Notice Recipients.
- Submit budget forms and upload signed Form 4 within 48 hours of adoption.



# Budget Forms – Flow Chart





# Form 1 – Adding Property Tax Cap Impacts

BUDGET ESTIMATE FOR

Select "Property Tax Cap"

Select Fund:

0101 - GENERAL

Select Department:

0000 NO DEPARTMENT

Copy ALL Advertised Amounts  
for ALL Funds

Select Category Tab

Sub-Category	Line Item Code	Description	Advertised Amount	Adopted Amount	Add/Delete
Property Tax Cap Impact		Property Tax Cap Imp	\$ 2,000	\$ 0	X
Property Tax Cap Impact			\$	\$	+ ADD
TOTALS BY CATEGORY			Total: \$ 2,000	Total: \$ 0	
TOTALS BY DEPT BY FUND			Total: \$ 139,000	Total: \$ 0	
TOTALS BY FUND			Total: \$ 139,000	Total: \$ 0	
TOTALS BY UNIT			Total: \$ 393,000	Total: \$ 0	

SAVE

Enter the estimate and click "Save"



# Property Tax Cap Process

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- Enter estimate in the “Property Tax Cap” expenditure category tab of Form 1 for all non-debt funds with a levy.
- As a result your budget will be increased by the property tax cap, which gives you the “gross” budget.
- Carry total gross budgets into Form 4A and 4B.
- Form 4B will display the gross budget at the top and the total Property Tax Cap amount at the bottom.
  - These amounts are carried over from Form 4A.
- Only the “net” budget is pulled into Form 3: Notice to Taxpayers or Form 4: Adoption Resolution/Ordinance.



# Property Tax Cap Questions

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- My budgets don't match, how can I fix this?
  - If the budgets on Forms 3 and 4 are lower than Forms 1, 4A, and 4B, by the amount of property tax caps entered, it's working correctly!
- Can I use my own estimates?
  - Yes, but be careful.
- I think I've entered the tax caps everywhere, but are any tools available to help me make sure?
  - Confirm the budgets on Form 3 and 4 are the budgets you want to spend
  - Check the Error Prevention Report



# Form 3: Notice to Taxpayers

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- Advertised online by submitting Form 3 in Gateway at least 10 days before the public hearing.
- Newspaper advertisement of the Notice to Taxpayers is optional.
- At least 10 days between public hearing and adoption.



# Form 3: Notice to Taxpayers

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- 10 or more taxpayers can file an objecting petition within 7 days of the public hearing.
- If there are any objections, the fiscal body of the political subdivision must adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing.



# Form 3: Notice to Taxpayers

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- Question to be answered when completing the Form 3:
  - Has the territory of the unit changed?
    - Annexations
    - Extensions of Services
- This question will impact how the unit is handled for the purposes of online ads.



# Form 3: Notice to Taxpayers

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- Deadlines
  - Submit Form 3 at least 10 days before public hearing.
  - Submit Form 3 no later than October 12 if waiting until the last day to hold the meetings.
  - Public Hearing no later than October 22.
  - Adoption Meeting no later than November 1.
  - Dates subject to change due to non-business days.



# Form 3: Notice to Taxpayers

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- Required Information to be advertised
  - Date, time, and address of the public hearing and adoption meeting.
  - Estimated maximum levy and property tax cap impact.
  - Fund name, budget estimate, fund levy, excessive levy appeal, and current fund levy.



# Budget Form 3

**Form 3 must be submitted at least 10 days before the public hearing.**

Current Year Financial Worksheet: Additional Calculations for Form 4B	⚠
Debt Worksheet	⚠
Form 1: Budget Estimate	⚠
Form 2: Estimate of Miscellaneous Revenues	⚠
Form 3: Notice to Taxpayers	⚠
<a href="#">Click to edit form</a>	<a href="#">Click to submit completed form to DLGF</a>

**Submit to fulfill online advertising** →

Form 3: Notice to Taxpayers	✓
<a href="#">Click to view form</a>	✓ This form has been submitted.



# Notice to Taxpayers (Form 3)

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- Upon submission of the Notice to Taxpayers, the Notice is immediately made available on <http://BudgetNotices.in.gov>.
- Taxpayers can search for budget notices by address or by county.
- Taxpayers can also subscribe to be emailed notifications as Notice to Taxpayers are submitted for requested units.



# Budget Form 4 (Adoption)

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- The Form 4: Adoption Ordinance/Resolution is used by the adopting body to formally adopt the ensuing year's figures.
- Budgets, tax levies, and tax rates for all funds must be listed.
- Fiscal body adopts the Form 4, approving budgets, tax levies, and tax rates.



# Budget Form 4 (Adoption)

## ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

Be it ordained/resolved by the **GrassyFork Township Board** that for the expenses of **GRASSY FORK TOWNSHIP, Jackson County** for the year ending December 31, **2016** 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 **GRASSY FORK TOWNSHIP, Jackson County**, 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 **GrassyFork Township Board**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
GrassyFork Township Board	Township Board	09/24/2016

### DLGF-Reviewed Funds

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0101	GENERAL	\$22,150	\$9,600	0.0216
0840	TOWNSHIP ASSISTANCE	\$4,800	\$6,000	0.0135
		<b>\$26,950</b>	<b>\$15,600</b>	<b>0.0351</b>

Name		Signature
Craig Klinge	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Jeanette Elliott	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Stan Darlage	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	



# Budget Form 4 (Adoption)

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- Adoption date should be the same as shown on Form 3 (unless the meeting is continued).
- Attestation line is only required for counties, cities, and towns. Mayor Action line only applies to cities.
- The voting members must mark their vote and sign the Form 4.
- Within 48 hours after adoption, the signed Form 4 must be scanned and uploaded into Gateway.



# Submitting Budget Forms

**Form Signature**

**NAME**  
Leia Burke

**TITLE**  
Clerk-Treasurer

**SIGNATURE/PIN**  
●●●●

**DATE**  
02/28/2018

**1) Sign and Date** ↓

**2) Ready to Submit** ↓

**SIGN AND DATE FORM**

**Ready to Submit**

- Once the forms are completed sign the form with your name, title, and 4 digit PIN.
- If you don't recall your PIN, please contact our Gateway Support Team at [Gateway@dlgf.in.gov](mailto:Gateway@dlgf.in.gov).
- Once signed, mark the form as "Ready to Submit".



# Submitting Budget Forms

**Current Year Financial Worksheet: Additional Calculations for Form 4B** 

 [Click to edit form](#)

 [Click to submit completed form to DLGF](#)

**Click to Submit**

**Current Year Financial Worksheet: Additional Calculations for Form 4B** 

 [Click to view form](#)

 This form has been submitted.

Submitted on 2/28/2018 2:59:02 PM

- On the Budget Form Menu, select the form and then click the green submit button to submit.
- Within 48 hours of adoption, all forms should be submitted. The only exception would be the Debt Worksheet which is not submitted if the unit doesn't have a debt service fund.



# Budget Forms – Not Submitted

**Current Year Financial Worksheet: Additional Calculations for Form 4B**



[Click to edit form](#)



Not 'Ready to Submit'.

**Debt Worksheet**



**Form 1: Budget Estimate**



**Form 2: Estimate of Miscellaneous Revenues**



**Form 3: Notice to Taxpayers**



**Form 4: Ordinance / Resolution of Appropriations and Tax Rates**



**Form 4A: Budget Report**

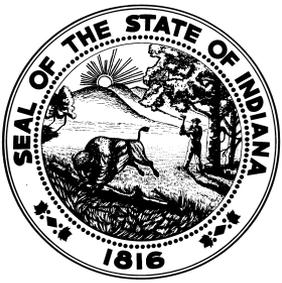


**Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate**



**1782 Recipients: Registration of 1782 Notice E-mail Recipients**





# Budget Forms – Submitted

**Current Year Financial Worksheet: Additional Calculations for Form 4B**



[Click to view form](#)



This form has been submitted.

Submitted on 10/11/2017 11:30:57 AM

**Debt Worksheet**



**Form 1: Budget Estimate**



**Form 2: Estimate of Miscellaneous Revenues**



**Form 3: Notice to Taxpayers**



**Form 4: Ordinance / Resolution of Appropriations and Tax Rates**



**Form 4A: Budget Report**



**Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate**



**1782 Recipients: Registration of 1782 Notice E-mail Recipients**





# Upload Signed Form 4

Select "Form 4"

Submit File

Select file type: Signed Budget Ordinance/Resolution (Form 4) Enter description for 'Other':

Enter a Description: Form 4

Select File to Upload: Browse... No file selected.

Upload File

Enter Description

Select browse to locate your document

- Within 48 hours of adoption, the Signed Form 4 needs to be scanned and uploaded into Gateway.
- The same 48 hour timeline applies to submitting the remaining budget forms in Gateway.



# 1782 Notice Recipients

## 1782 Notice Recipients

Use this form to register any recipients of this unit's 1782 notice e-mail.

Contact Name	Contact Email	Phone Number (Optional)	Action
Steve McQueen	SMcQueen@email.com	(555) 123-4567	<a href="#">Edit</a> — <a href="#">Delete</a>
<input type="text" value="Leia Burke"/>	<input type="text" value="LBurke@email.com"/>	<input type="text" value="(555) 765-5321"/>	<a href="#">Add</a>

- After the Department works your budget, a “1782 Notice” is emailed to everyone on this form. This notice contains the budgets, levies, and rates about to be certified.
- You will have 10 days to respond with any requested changes.
- Last year’s entered recipients will be carried over. Please carefully review and update as needed.
- The Department recommends adding multiple recipients to this form.



# DLGF Review and Certification



# DLGF Budget Review

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- After the budget forms are submitted. The DLGF begins their review that ultimately results in the certification of the unit's budgets, levies, and tax rates.
- There are multiple levels of review:
  - Unit reviews before submission.
  - Budget Field Representative review.
  - Budget Field Representative Peer review.
  - Budget Director review.
  - 1782 Notice Unit review.



# DLGF Budget Review

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- A unit may undergo a full or shortened DLGF review based on the adopted figures. Below is a simplified summary comparing the two.

## Full Review

- ✓ Confirm proper procedures were followed.
- ✓ Update estimates.
- ✓ Reduce levies to max.
- ✓ Reduce budgets to fundable amounts.
- ✓ Certify budgets, levies, and tax rates.

## Short Review

- ✓ Confirm proper procedures were followed.
- ✓ Accept submitted budgets.
- ✓ Certify levies and rates.



# DLGF Budget Review

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- Shortened or Full Review?
  - Adopted levies exceed estimated maximum levies.
    - Full review.
  - Adopted levies are within estimated maximum levies, but budgets are not fundable.
    - Full review.
  - Adopted levies are within estimated maximum levies and budgets are fundable.
    - Shortened budget review (levies and rates).
    - Adopted budgets and revenues accepted.



# DLGF Budget Review

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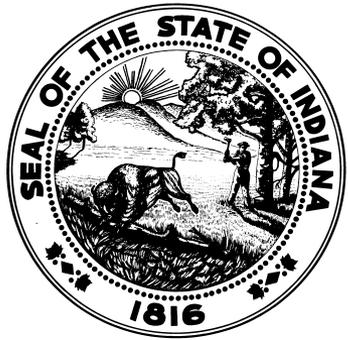
- For levy-controlled funds, the Department's level of review will be contingent on the budgets and levies adopted by the local governments.
- For rate-controlled funds (cumulative funds), the Department will perform its normal full review.
- For debt service funds, the Department will perform its normal full review.



# DLGF Budget Review

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- NEW December 31 Budget Order due date.\* (IC 6-1.1-17-16)
  - 6 fewer weeks to issue budget orders.
- How to assist us in our achieving our new deadline:
  - Attend Budget Workshops.
  - Adopt and submit budgets earlier.
  - Qualifying for shortened review. (IC 6-1.1-17-16)
  - Adopt within the max levy.
  - Adopt fundable budgets.
- By attending Budget Workshops and pursuing a shortened review, many units will leave understanding what to do to complete the budget process, along with what their certified budgets and levies will likely be.
  - \* January 15 if new debt is issued.



# Additional Appropriations



# Additional Appropriations

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- Typically, an additional appropriation is pursued when a unit needs to spend more from a fund than the certified budget allows.
- A memo detailing the entire process along with templates is posted on the “Memos and Presentations” portion of [IN.gov/DLGF](http://IN.gov/DLGF).
- The process generally includes the following:
  - Notice is advertised in the newspaper.
  - Resolution/Ordinance is adopted at a public hearing.
  - Certified Copy of Additional Appropriation is submitted to the DLGF for approval.
  - The DLGF reviews this form to confirm that the proper procedures were followed and that the request is funded.



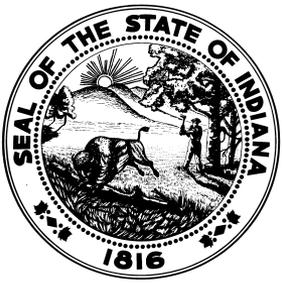
# Additional Appropriations

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- Required documents to be submitted:
  - Certified Copy of Additional Appropriation
    - Should be completed and signed.
    - Please be sure this includes the circuit breaker estimate for applicable funds.
    - New version released this year that allows for the Department's order to be emailed.
  - Revised Form 2 (if changing revenue estimates)
- Please submit for approval within 48 hours of adoption to:  
[AdditionalAppropriationRequests@dlgf.in.gov](mailto:AdditionalAppropriationRequests@dlgf.in.gov)



**Questions?**



# Resources

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- User Guides
- Information Icons
- YouTube Training Videos
  - [www.youtube.com/user/DLGFgateway](http://www.youtube.com/user/DLGFgateway)
- DLGF Memos (Budget Calendar and more!)
  - [www.in.gov/dlgf/2444](http://www.in.gov/dlgf/2444)
- Email
- Call





# Contact the Department

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- Gateway Support: [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov)
- Telephone: (317) 232-3777
- Toll Free: (888) 739-9826
- Additional Appropriation email:
  - [AdditionalAppropriationRequests@dlgf.in.gov](mailto:AdditionalAppropriationRequests@dlgf.in.gov)
- Website: [www.in.gov/dlgf](http://www.in.gov/dlgf)
  - “Contact Us”: [www.in.gov/dlgf/2338.htm](http://www.in.gov/dlgf/2338.htm)
- Budget Field Representative Map:  
[http://www.in.gov/dlgf/files/Field\\_Rep\\_Map -  
\\_Budget.pdf](http://www.in.gov/dlgf/files/Field_Rep_Map_-_Budget.pdf)



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