



IASBO - 2019 Budget Season

April 25, 2019



Introduction

Miranda Bucy

- Budget Specialist
- Hometown: Monticello, Indiana
- 15 years of experience.
- Primary Field Rep for 15 counties.
 - 470 units
 - 56 Schools
- 2019 Statistics
 - Worked 339 units, 34 Schools.
 - Checked 434 units, 79 Schools.
 - Involved in 48 counties.



Agenda

- 2019 Budget Season Recap
 - Metrics
 - Keys to Success
- 2020 Budget Calendar Overview



2019 Budget Certification Recap

SEA 321 – 2016 changed the Department’s due dates for Budget Certification.

Budget Year	Certification Date
Budget Year 2017	February 15, 2017
Budget Year 2018	February 15, 2018
Budget Year 2019* (Current Year)	December 31, 2018 or January 15, 2019

Note: There are two qualifying events to move the certification deadline. A unit taking out new debt in the month of December or a unit filling a shortfall appeal moves the entire county to January 15.



2019 Budget Certification Recap

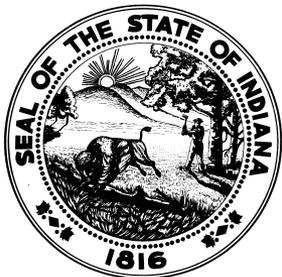
Key Metrics for 2019 Budget Certification

- First 59 1782s sent on November 8.
- 298 1782s sent November 19!
- First County Budget certified November 20.
- 1,519 1782s sent by November 30.
- 73 County Budgets certified by December 31.
- 92 County Budget was certified by January 10.



2019 Budget Certification Recap

- Keys to Success for 2019
 - Year long focus on encouraging units to adopt budgets earlier whenever possible.
 - Began processing adopted budgets earlier.
 - Distributed 1782s for individual units when they were available.
 - Year long focus on the budget calendar.



2020 Budget Calendar Overview

- Preliminary 2019 Budget Calendar
- <https://www.in.gov/dlhf/files/pdf/190212%20-%20Van%20Dorp%20Memo%20-%202019%20-%202020%20Budget%20Calendar.pdf>
- Annually the Department releases a Budget Calendar that lists some of the key events for all units during the year related to budgets.
- The calendar is often amended after the legislative cycle ends.



2020 Budget Calendar Overview

Date	Description
March 30	Department may require taxing units to provide information on proposed debt issuance, excess levy appeals, and proposed establishment of new funds that may impact the ensuing year's tax levies and tax rates. Information will be submitted via the "Prebudget Survey" in the Budget module in Gateway. (IC 6-1.1-20.6-11.1; IC 6-1.1-17-0.7)

- Due April 30
- Information Collected used for our Circuit Breaker Estimates.
- <https://www.in.gov/dlgef/files/pdf/190418%20-%20Van%20Dorp%20Memo%20-%20Information%20Collection%20through%20the%20Gateway%20Budget%20Application.pdf>



2020 Budget Calendar Overview

Date	Description
June 30	Deadline for State Budget Agency (“SBA”) to provide Assessed Value Growth Quotient (“AVGQ”) to civil taxing units, school corporations, and Department. (IC 6-1.1-18.5-2(c))
July 15	Department provides each taxing unit an estimate of the 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 website. (IC 6-1.1-18.5-24)
July 15	Department provides to each unit an estimate of several miscellaneous revenue sources, including FIT, CVET, and Excise. The report will be posted on Department website.



2020 Budget Calendar Overview

Date	Description
July 31	Department provides to each taxing unit that levies a property tax an <u>estimate</u> of the amount by which property tax distributions will be reduced in the ensuing year due to <u>circuit breaker credits</u> . (IC 6-1.1-20.6-11.1)

- In July 2018, the Department released the estimated Circuit Breaker Amounts for 2019.
- In April 2019, the Department released the actual 2019 Circuit Breaker amounts based on Abstract.
- Department recommends a comparison be done between amounts used in the budgeting process and the actuals that have been recently released.



2020 Budget Calendar Overview

Date	Description
August 1	<p>Last day for county auditor to certify net assessed values to the Department. The Department will make values visible to political subdivisions via Gateway. (IC 6-1.1-17-1)</p> <p>On time AV certification will continue to be a priority for the Department. The Department will continue to work with the county auditor and county assessor to make sure that all 92 counties meet this statutory due date.</p> <p>In 2019, only 20% (19 of 92) counties submitted before the due date.</p>



2020 Budget Calendar Overview

Date	Description
Oct. 11	Last day to post notice to taxpayers of proposed 2020 budgets and net tax levies and public hearing (Budget Form 3) to Gateway. (IC 6-1.1-17-3)
Oct. 21	Last possible day for taxing units to hold a public hearing on their 2020 budgets. Public hearing must be held at least ten days before budget is adopted. (IC 6-1.1-17-5) Note: This deadline is subject to scheduling of the public hearing.
Nov. 1	Deadline for all taxing units to adopt 2020 budgets, tax rates, and tax levies. (IC 6-1.1-17-5(a)) Note: This deadline is subject to scheduling of the public hearing.
Nov. 4	Last day for units to submit their 2020 budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department.



Contact Information

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