



Local Government Budgeting Insight: Gateway Online Portal

Emily Crisler

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Purdue University Northwest



Agenda

1. What is the Department of Local Government Finance (DLGF)?
2. What does the budgeting process consist of?
3. How does the Department review a budget?
4. What resources does the Department make available for local government and for taxpayers?



Overview



Overview

The Department of Local Government Finance is responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law.

The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.



Overview

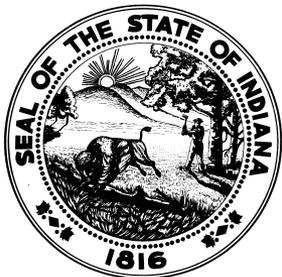
The elected officials across the State of Indiana are responsible for determining the financial priorities and goals of their constituency.

The Department cannot provide local government officials with financial or legal advice outside of an explanation of their statutory options are and how Indiana code requires the unit to proceed.



Overview

- The Department is organized into 7 divisions that each play a different role in the Department's Primary Goal.
- Contact Us: <https://www.in.gov/dlgf/2338.htm>
- Divisions:
 - Executive
 - Assessment
 - Budget
 - Communications
 - Data Analysis
 - Information Systems
 - Legal



Overview

Department's Mission Statement

Ensure a fair and equitable property tax system for Indiana taxpayers.

Department's Primary Goal

Facilitation of the on time and accurate property tax bills sent to 4 million taxpayers in the State of Indiana.

Budget Certification

Works with local officials to certify budgets for over 2,400 units.



Budget Overview

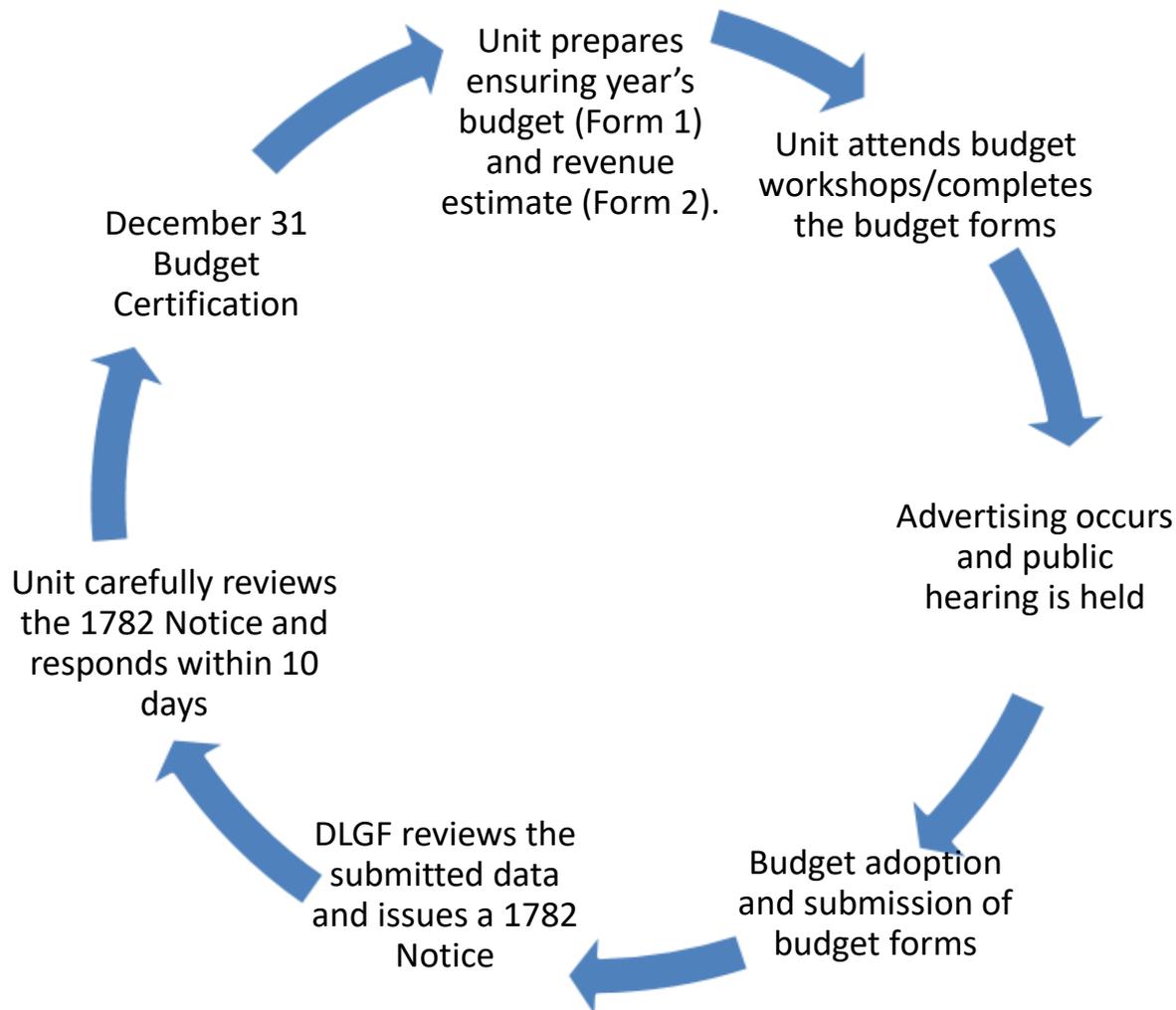


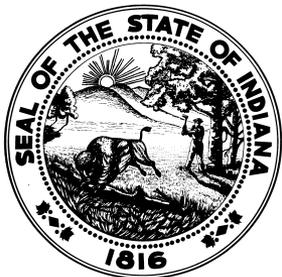
Budget Overview

- The budgeting process is an annual cycle in which the unit of government prepares a **spending plan and revenue estimates**, including property taxes for the ensuing year.
- This process spans 18 months because it also takes into account the expenses and revenues for the last 6 months of the current year.



Budget Overview





Budget Overview – Form 1

- Spending Plan (Form 1)
 - Personal Services
 - Services and Charges
 - Capital Outlays
- Form 1 data is located under the “Line-Item Budget Estimate” Report in Gateway
 - https://gateway.ifionline.org/report_builder/



Budget Overview – Form 1



Budgets

Every local government unit with authority to levy a property tax must submit a budget for the coming calendar year to the Indiana Department of Local Government Finance, which has the responsibility to review and certify budgets and set tax levies and tax rates.

[Learn more about these data »](#)

Active Budget Forms

- Budget Estimate - Financial Statement - Tax Rate**
 Based on data collected on Budget Form 4-B. Report displays budget and revenue estimates, June 30 cash balances, and tax rates and levies by fund as advertised and adopted by the local unit. Certified amounts are available after DLGF budget review.
- Budget Summary**
 Based on data collected on Budget Form 4-A. Report displays budget estimates by fund, department, and expenditure category as advertised and adopted by the local unit.
- Budget Summary by Selected Fund and Department**
 Based on data collected on Budget Form 4-A. Report displays budget estimates by fund, department, and expenditure category as advertised and adopted by the local unit.
- Line-Item Budget Estimate**
 Based on data collected on Budget Form 1. Report displays itemized budget estimates for each fund and department as advertised and adopted by the local unit.

Budgeted Spending 2019

Adams County - Adams County, Indiana

2010 Population - 34,387

unit name	Fund	Department	Category	SubCategory	Line Item Code	Line Item	Published	Published Per Capita	Adopted	Adopted Per Capita
ADAMS COUNTY	0101 - GENERAL	CLERK OF CIRCUIT COURT (COUNTY CLERK)	PERSONAL SERVICES	Salaries and Wages	1000001100012	DEPUTIES	\$242,388	\$7.05	\$236,846	\$6.89



Budget Overview – Form 2

- Revenue Estimates (Form 2)
 - Cash and Investments
 - Property Tax
 - License Excise Tax
 - Local Income Tax (LIT) Certified Shares
- Form 2 data is located under the “Estimate of Miscellaneous Revenue ” Report in Gateway
 - https://gateway.ifionline.org/report_builder/



Budget Overview – Form 2



Budgets

Every local government unit with authority to levy a property tax must submit a budget for the coming calendar year to the Indiana Department of Local Government Finance, which has the responsibility to review and certify budgets and set tax levies and tax rates.

[Learn more about these data »](#)

Active Budget Forms

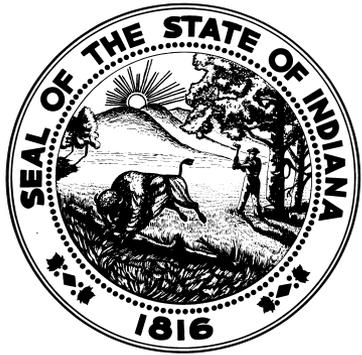
- Budget Estimate - Financial Statement - Tax Rate**
 Based on data collected on Budget Form 4-B. Report displays budget and revenue estimates, June 30 cash balances, and tax rates and levies by fund as advertised and adopted by the local unit. Certified amounts are available after DLGF budget review.
- Budget Summary**
 Based on data collected on Budget Form 4-A. Report displays budget estimates by fund, department, and expenditure category as advertised and adopted by the local unit.
- Budget Summary by Selected Fund and Department**
 Based on data collected on Budget Form 4-A. Report displays budget estimates by fund, department, and expenditure category as advertised and adopted by the local unit.
- Line-Item Budget Estimate**
 Based on data collected on Budget Form 1. Report displays itemized budget estimates for each fund and department as advertised and adopted by the local unit.
- Estimate of Miscellaneous Revenue**
 Based on data collected on Budget Form 2. Report displays estimates of all revenues except property taxes by fund as submitted by the local unit. Revenue estimates used in calculating certified budgets are available after DLGF budget review.

Estimate of Miscellaneous Revenue Report, 2019

Brown County - Brown County, Indiana

2010 Population - 15,242

Fund: 0101 - GENERAL		July 1 - December 31, 2018				January 1 - December 31, 2019			
Line Item Code	Line Item	Adopted Amount	Adopted Amount Per Capita	Certified Amount	Certified Amount Per Capita	Adopted Amount	Adopted Amount Per Capita	Certified Amount	Certified Amount Per Capita
R105	Local Option Income Tax (LOIT) for Levy Freeze	\$667,937	\$43.82	\$705,802	\$46.31	\$0	\$0.00	N/A	N/A
R108	Other Taxes	\$64,070	\$4.20	\$64,070	\$4.20	\$66,278	\$4.35	\$66,278	\$4.35



Budget Review



Budget Review

The Department is responsible for 3 main tasks when certifying the budget.

1. Were the proper statutory procedures followed for the advertising, adoption, submission of the budget?
2. Are the property taxes within their statutory maximum amounts?
3. Is the submitted budget fundable by the available revenue?



Budget Review

1. Were the proper procedures followed?

- Notice to Taxpayers submitted at least 10 days before public hearing.
- Public and Adoption meetings at least 10 days apart.
- Adopting no later than November 1.
- Timely submission of all budget forms.
- Taxpayers can signup to be notified of public meetings:
 - <https://budgetnotices.in.gov/>.



Budget Review

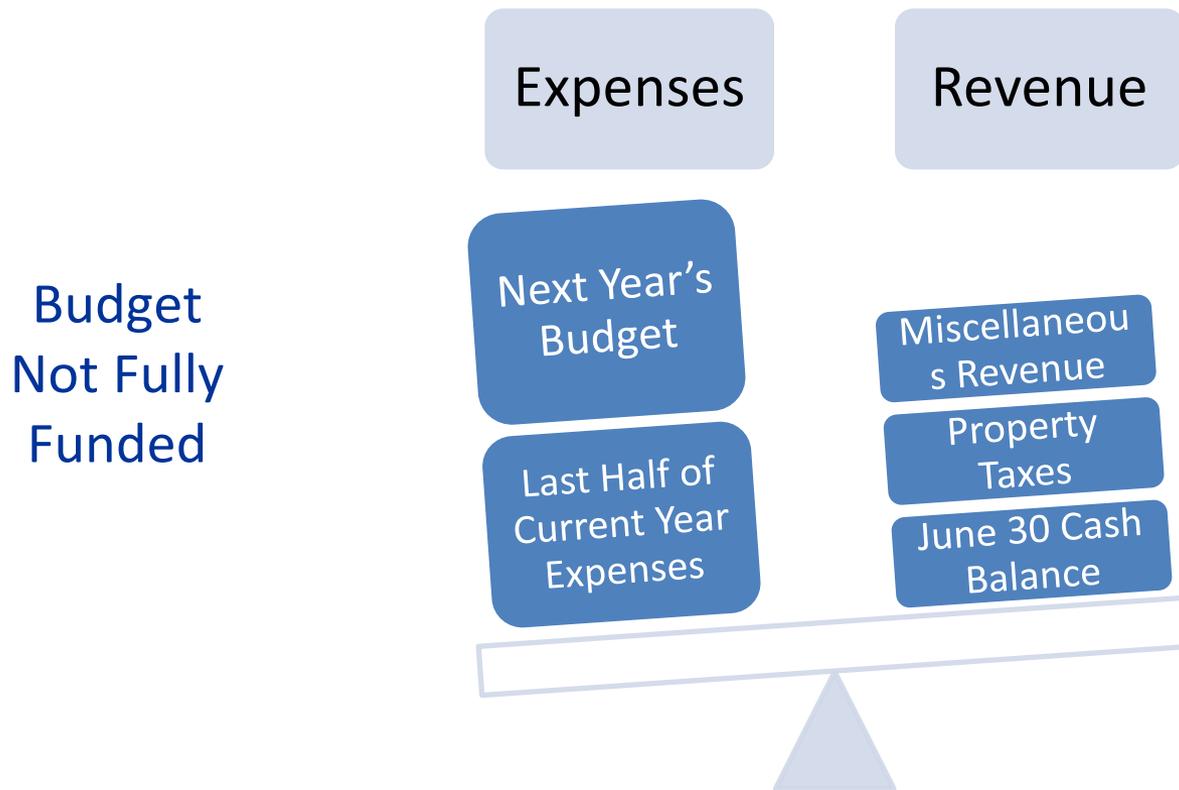
2. Are the property taxes within their statutory maximum amounts?

- The maximum levy is the cap on the amount of property tax a unit can generate in a given year.
- The Department reviews the levies adopted by all units. If the adopted levy exceeds the maximum, the Department will adjust the levy.
- The maximum levy estimates are available on the Department website.



Budget Review

3. Are the submitted budgets fundable by the available revenue?

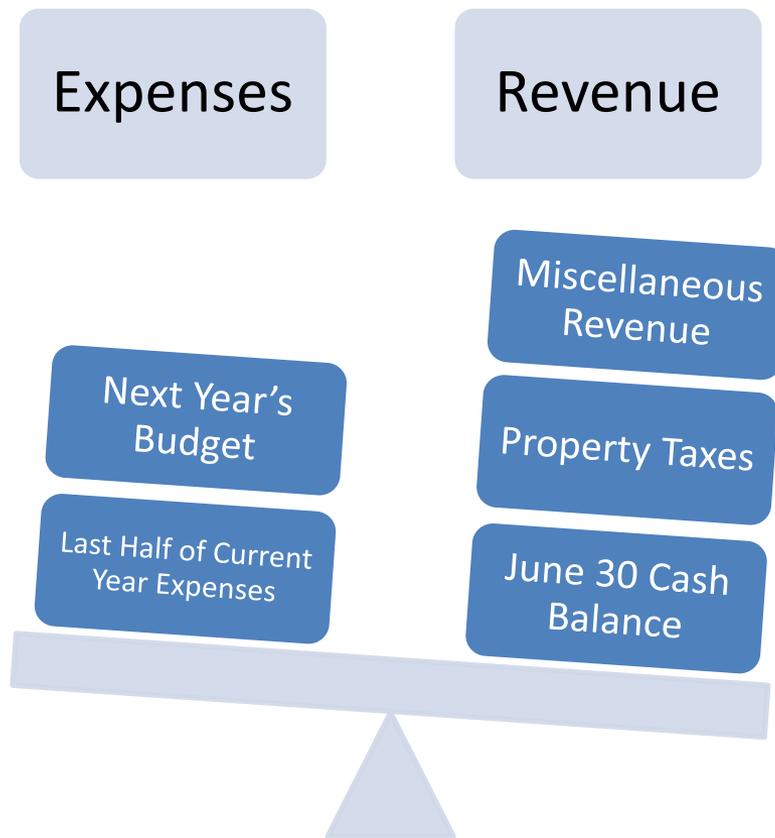




Budget Review

3. Are the submitted budgets fundable by the available revenue?

Fully Funded Budget





Budget Order

- The budget order contains the certified: budget, net assessed value, property tax levy, and property tax rate for each fund reviewed by the Department.

2019 BUDGET ORDER					
Year: 2019					
County 32 Hendricks					
Unit: 0503 PLAINFIELD CIVIL TOWN					
	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$2,345,859,350	\$0	\$0.0000
0101	GENERAL	\$12,750,000	\$2,345,859,350	\$3,842,518	\$0.1638



Property Tax Assessment



Assessed Value Database

- <https://www.in.gov/dlgf/4931.htm>
- The Department has compiled this assessed property value information in an easy-to-use format to assist taxpayers in obtaining information about property taxes.
- The Assessed Value Database has detailed property information, including: (1) property transfer date; (2) total assessed value for land; (3) total assessed value; and (4) appraisal date



Assessed Value Database

Assessment Information

Search by name and/or street address for assessed value information.

Assessment Year

2018 ▼

County

Adams ▼

Property Type

▼

Property Owner's Name (First Or Last)

Property Street Address

Parcel Number

Search

Parcel	010618300029000015
State Assigned District Number	015
Assessment Year	2018
Neighborhood Identifier	910501-015
Owner	
Property Address	3303 N SALEM RD
Property City	DECATUR
Property Zip	46733
Property Class Code	511
Legal Description	N 150' X 220' OF S 350' NW SW E OF RD SEC 18 (0.75A)
Owner Address	3303 N SALEM RD
Owner City	DECATUR
Owner State	IN
Owner Zip	46733
Date Transferred to Owner	03/09/1983
Current Assessed Value Total Land	\$20,400.00
Current Assessed Value Total Improvements	\$70,100.00
Assessed Value Total Land and Improvements	\$90,500.00
Appraisal Date	5/29/2018 12:00:00 AM



Tax Bill Information

- <https://www.in.gov/dlgf/4929.htm>
- The Department website also contains a database for taxpayers to search tax bill information that is directly reported by the county.
- The Tax Bill Information database has detailed property tax information, including: (1) total assessed value; (2) deductions; (3) exemptions; (4) credits; (5) penalties; and (6) total taxes due



Tax Bill Information

Tax Bill Information

Tax Bill Year

2019 ▼

County

Brown ▼

Tax Payer Name (First Or Last)

Billing Street Address

District

Taxing District Rate

Min

Max

Total Tax Bill

Total AV

(If information appears incorrect or inaccurate, please contact the county auditor.)

Data appears as reported from the county.)

Total AV	\$79,000.00
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Deductions

(If information appears incorrect or inaccurate, please contact the county auditor.)

Data appears as reported from the county.)

No Deductions

Exemptions

(If information appears incorrect or inaccurate, please contact the county auditor.)

Data appears as reported from the county.)

No Exemptions

Net AV

(If information appears incorrect or inaccurate, please contact the county auditor.)

Data appears as reported from the county.)

Net AV	\$79000
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Tax Bill Estimator

- <https://gateway.ifionline.org/CalculatorsDLGF/TaxCalculator.aspx>
- The Department of Local Government Finance, in partnership with the Indiana Business Research Center (IBRC) at Indiana University, has created the tax bill projector for Indiana taxpayers. All information is for taxes due and payable in the year selected.



Tax Bill Estimator

1. Select your unit items [?](#)

Select a county:

Clay ▼

Select a tax district: [?](#)

001 - Brazil Township ▼

Assessed Value: [?](#)

\$ 100000

Select a property type from the list: [?](#)

Homestead (Owner-occupied residence) ▼

2. Select your deductions [?](#)

Homestead Deduction \$45,000

Suppl. Homestead Deduction \$19,250

Mortgage Deduction \$3,000

65 or Over Deduction

Disabled Veteran's Deduction \$12,480

Partially Disabled Veteran's Deduction

Other Deductions

\$

Estimate This Bill

Clear All Input Values



Tax Bill Estimator

Estimated Tax Bill - 2018 Pay 2019	
Gross Assessed Value	\$100,000
Net Assessed Value	\$20,270
Gross Annual Taxes	\$364
Minus Savings Due to Property Tax Cap	\$0
Taxes Due to Property Tax Cap Exempt Tax Rates	\$0
Net Annual Tax Bill Estimated	\$364
Tax Rate Details	
Total Tax Rate	1.7937%
Property Tax Cap Exempt Tax Rate	0.0000%
Property Tax Cap	1%
Maximum Property Tax Bill	\$1,000



Referendum Impact Calculator

- <https://gateway.ifionline.org/CalculatorsDLGF/RefCalculator.aspx>
- The Referendum Impact Calculator allows taxpayers to enter their property's assessed value and deductions, and receive an estimate of additional property tax that would result if the referendum is approved. The calculator is uses the maximum rate for which the unit is seeking approval through the referendum.
- The calculator is currently available for the following counties: (1) DeKalb; (2) Elkhart; (3) Johnson; (4) Lake; (5) Marion; (6) Marshall; (7) Porter; (8) Steuben; and (9) White



Referendum Impact Calculator

1. Select your unit item [?](#)

Select a county:

Marion ▼

Select a referendum:

MSD Decatur Township Operating ▼

Assessed Value: [?](#)

\$ 100000

Select a property type from the list: [?](#)

Homestead (Owner-occupied residence) ▼

2. Select your deductions [?](#)

Homestead Deduction \$45,000

Suppl. Homestead Deduction \$19,250

Mortgage Deduction \$3,000

65 or Over Deduction

Disabled Veteran's Deduction \$12,480

Partially Disabled Veteran's Deduction

Other Deductions

\$

Estimate Impact

Clear All Input Values



Referendum Impact Calculator

Estimated Tax Bill - 2018 Pay 2019	
Gross Assessed Value	\$100,000
Net Assessed Value	\$20,270
Gross Annual Taxes	\$364
Minus Savings Due to Property Tax Cap	\$0
Taxes Due to Property Tax Cap Exempt Tax Rates	\$0
Net Annual Tax Bill Estimated	\$364
Tax Rate Details	
Total Tax Rate	1.7937%
Property Tax Cap Exempt Tax Rate	0.0000%
Property Tax Cap	1%
Maximum Property Tax Bill	\$1,000



Questions?



Thank you!

- Emily Crisler, Deputy General Counsel
 - Telephone: 317-234-8624
 - Email: emcrisler@dlgf.in.gov
 - Website: www.in.gov/dlgf
 - “Contact Us”: www.in.gov/dlgf/2338.htm