



Department of Local Government Finance

1782 Notice Report

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Budget Director
November 7, 2019



Agenda

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Budget Calendar



Budget Calendar

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)
Friday, Nov. 1	Deadline for all taxing units to adopt 2020 budgets, tax rates, and tax levies. (IC 6-1.1-17-5(a))
New Legislation:	Deadline to file the budget adopted by the political subdivision with the department of local government finance not later than five (5) business days after the budget is adopted.



Budget Calendar

A complete budget submission will include:

1. Gateway submission of all required forms.
 - The Debt worksheet may not be applicable to all units. If your unit does not have any active debt, this form will not need to be submitted.
2. Submission of signed Form 4 via Gateway upload.



Budget Calendar

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



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



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This form has been submitted.

Submitted on 10/21/2019 4:06:29 PM



Budget Calendar

The screenshot shows the 'Gateway INDIANA for government units' website. The header includes the text 'An Information for Indiana Data Site' and a map of Indiana. The navigation bar contains links for Home, About, Account Settings, User Guides, and Logout. The main content area shows the breadcrumb path 'Select Unit > Unit Main Menu > Upload Budget Documents', the selected year '2020' and unit 'Wayne County - 0001 ABINGTON TOWNSHIP', and the title 'Submit Files - 0001 ABINGTON TOWNSHIP'. A message states 'Successfully Submitted Document' followed by a table of the submitted file.

Publication File Name	File Type	File Description	File Upload Date
budget sig_.pdf	Signed Bgt. Ordinance/Resolution	Abington township form 4	10/31/2019 10:13 AM



Budget Calendar

Date	Description
Oct. 31	LIT rate changes adopted by appropriate fiscal body and submitted to the Department via Gateway, after September 31 of the prior year and before October 31 become effective for the county on January 1, 2020. (IC 6-3.6-3-3)
	On or before November 15, the Department will post final Local Income Tax Certified Distributions for 2020.
Nov. 1	The Department may begin distributing 1782s.
Dec. 16	Last day for the Department to accept additional appropriation requests for the 2019 budget year from units as prescribed by the Department.



Budget Calendar

Date	Description
Dec. 31	Deadline for the Department to certify 2020 budgets, tax rates, and tax levies. (IC 6-1.1-17-16)
Jan. 15	Deadline for the Department to certify 2020 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 under IC 6-1.1-18.5-16. (IC 6-1.1-17-16)



Budget Overview



DLGF Budget Overview

IC 6-1.1-17-16

The department of local government finance (“Department”) shall certify the tax rates and tax levies for all funds of political subdivisions subject to the Department’s review.



DLGF Budget Overview

IC 6-1.1-17-16

(c) For a fund of a political subdivision subject to levy limits under [IC 6-1.1-18.5-3](#) and for which the political subdivision adopts a tax levy that is not more than the levy limits under [IC 6-1.1-18.5-3](#), the department of local government finance shall review the fund to ensure the adopted budget is fundable based on the unit's adopted tax levy and estimates of available revenues. **If the adopted budget is fundable, the department of local government finance shall use the adopted budget as the approved appropriation for the fund for the budget year. As needed, the political subdivision may complete the additional appropriation process through [IC 6-1.1-18-5](#) for these funds during the budget year.**

(d) For a fund of the political subdivision subject to levy limits under [IC 6-1.1-18.5-3](#) and for which the political subdivision adopts a tax levy that is not more than the levy limits under [IC 6-1.1-18.5-3](#), **if the department of local government finance has determined the adopted budget is not fundable based on the unit's adopted tax levy and estimates of available revenues, the department of local government finance shall calculate and certify the allowable budget that is fundable based on the adopted tax levy and the department's estimates of available revenues.**²



DLGF Budget Overview

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

1. Are the property taxes within their statutory maximum amounts?
2. Are the submitted budgets fundable by the available revenue and cash?
3. Were the proper budget procedures followed?



1782 Notice Overview



1782 Notice Overview

IC 6-1.1-17-16(g)

1. The department of local government finance shall give the political subdivision notification electronically in the manner prescribed by the department of local government finance specifying any revision, reduction, or increase the department proposes in a political subdivision's tax levy or tax rate.
2. The political subdivision has ten (10) calendar days from the date the political subdivision receives the notice to provide a response electronically in the manner prescribed by the department of local government finance.
 - The response may include budget reductions, reallocation of levies, a revision in the amount of miscellaneous revenues, and further review of any other item about which, in the view of the political subdivision, the department is in error.



1782 Notice Overview

The 1782 Notice Report may contain any combination of individual reports. The number of pages included in the 1782 Notice will vary from unit to unit.

Your 1782 Notice may include:

1. Cover Page
2. 1782 Notice Notes Report
3. Fund Report Pay 20XX
4. DLGF Estimates of Miscellaneous Revenue
5. 20XX Max Levy Report
6. Miscellaneous Changes and Approved Levy Increase
7. 20XX Rate Cap Calculations
8. 20XX Debt Service Worksheet



1782 Notice Overview

The “Cover Page” is included with all 1782 Notices.
The cover page will contain:

1. **The unit’s 1782 Notice expiration date**
2. Check boxes to indicate if the unit is requesting changes to the information presented.
3. Information on how to respond to the 1782 Notice -
Email: 1782Notices@dlgf.in.gov
Fax: 317-232-0178



1782 Notice Overview

Your response must be received no later than December 28, 2017

No extension will be granted. If no response is received, the budgets, rates and levies identified in this 1782 Notice will be certified in the final budget order for your county.

Questions on this 1782 Notice may be directed to your budget field representative or to the Budget Division of the Department at 1782Notices@dlgf.in.gov.

Check the
Appropriate box:

- No changes requested.
- Please make the following changes according to the attached information.

I acknowledge receipt of this notice:

Signature

Email

Printed Name

Title

Date



1782 Notice Overview

The “1782 Notice Notes Report” is included with all 1782 Notices.

The report will contain:

1. Listing of every fund that will appear on the Certified Budget Order.
2. The Department’s calculated budget for each fund.
3. Notes describing any changes that the Department made to the **adopted budget.**
4. Notes describing any changes that the Department made to the **adopted rate.**



1782 Notice Overview

Budget Print Codes

Budget approved for displayed amount.

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Budget denied due to failure to file appropriate SBOA reports.

Budget reduced due to advertising constraints.

Debt service budget denied. Unit failed to submit proper documentation of new debt.

Unit failed to follow volunteer firefighter procedures for budget adoption.

Rate Print Codes

Rate Approved.

Rate reduced to remain within statutory levy limitation.

Rate reduced due to increased assessed valuation.

Rate reduced due to advertising constraints.

Rate reduced per unit request.

Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.



1782 Notice Overview

The “1782 Notice Notes Report” is included with all 1782 Notices. The report may contain:

- Notes directly from the Department to the unit
- The notes may list pending questions or concerns, restated document requests, unit specific changes, reminders from the Department, etc.



1782 Notice Overview

The “Fund Report” will be included with all 1782 Notices.

The report will contain:

1. The Fund Report has three distinct sections:
 - Form 4B
 - Budget summary information
 - Max Levy Analysis



1782 Notice Overview

The first section of the Fund Report will contain an updated Form 4B for each fund.

The section can be used to confirm how the Department has arrived at the final budget value presented in the 1782 Notice Notes Report.

Fund 0101	
AV: 15,591,737,704	
1A. Gross Budget Est.	109,427,370
1B. Est Prop. Cap Impact	6,358,922
1C. Net Budget Est	103,068,448
1D. School Transfer Out	0
2. Expenditures J1-Dec.	55,650,027
3. Add App J1 – Dec.	1,168,587
4A. Temporary Loans	0
4B. Loans Not Pd 12/31	0
5. TOTAL EST EXP	166,245,984
6. Cash Balance 6/30	33,572,378
7. Dec. Tax Collection	27,079,743
8A. Misc. Rev Jul – Dec	18,784,062
8B. Misc. Rev Total	40,205,607
9. TOTAL FUNDS	119,641,790
10. NET AMT REQ	46,604,194
11. Operating Balance	22,701,080
12. TOTAL (10+11)	69,305,274
13A. PTRC	0
13B. LOIT	0
14. NET AMT TO RAISE	69,305,274
15. Levy Excess	0
16. TAX LEVY	69,305,274
Tax Rate	0.4445



1782 Notice Overview

The second section of the Fund Report contains a summary of the first section. It will include a listing of all funds with the assessed value, rate, levy, and max levy type.

	FUND	ASSESSED VALUE	RATE	LEVY	CNTRL
0101	GENERAL	15,591,737,704	0.4445	69,305,274	UT
0124	2015 REASSESS	15,591,737,704	0.0038	592,486	UT
0182	BOND #2	15,591,737,704	0.0095	1,481,215	0
0702	HIGHWAY	15,591,737,704	0.0000	0	UT
0706	LR &S	15,591,737,704	0.0000	0	UT
0792	CO. MAJOR BRIDG	15,591,737,704	0.0129	2,011,334	0
0801	HEALTH	15,591,737,704	0.0192	2,993,614	UT
2391	CCD	15,591,737,704	0.0188	2,931,247	UT
8210	SP SOL WASTE MA	15,591,737,704	0.0000	0	UT
			<u>TOTAL</u>	<u>0.5087</u>	
				<u>79,315,170</u>	



1782 Notice Overview

- The third section focuses on the levy. It will include the max levy, LIT levy freeze adjustment, levy excess adjustment, miscellaneous adjustments, and the “working max levy.”
- Most townships and all provider units for Fire Territories will have multiple working max levies included in this section.

UNIT	
Normal Max Levy:	69,496,652
Minus LOIT:	0
Minus Levy Excess:	0
Plus Misc Changes:	6,339,421
Working Max Levy:	75,836,073

CTL UT Working MAX 75,836,073 Under Max by 13,452



1782 Notice Overview

The “DLGF Estimates Of Miscellaneous Revenues” will be included with all 1782s.

The report will contain:

1. Restatement of the miscellaneous revenue from the Form 2.



1782 Notice Overview

The information presented can be traced back to the amounts on reported on the Fund Report – Section 1 Lines 8A and 8B.

	Column A July 1, 2019- Dec 31,2019	Column B Jan 1, 2020- Dec 31,2020
0110000 ADAMS COUNTY		
0790 CUM BRIDGE		
R112 Financial Institution Tax Distribution	1,508	2,790
R114 Vehicle/Aircraft Excise Tax Distribution	18,060	33,365
R135 Commercial Vehicle Excise Tax Distribution (CVET)	1,613	3,147
R902 Earnings on Investments and Deposits	8,000	16,000
R913 Other Receipts	5,000	16,000
Fund Total	34,181	71,302
0801 HEALTH		
R112 Financial Institution Tax Distribution	445	978
R114 Vehicle/Aircraft Excise Tax Distribution	5,329	11,692
R135 Commercial Vehicle Excise Tax Distribution (CVET)	476	1,103
R209 Other Licenses and Permits	7,000	15,000
R405 Health Department Services	12,000	24,000
Fund Total	25,250	52,773
1192 CUM JAIL		
R112 Financial Institution Tax Distribution	927	1,715
R114 Vehicle/Aircraft Excise Tax Distribution	11,102	20,512
R135 Commercial Vehicle Excise Tax Distribution (CVET)	900	1,934
R902 Earnings on Investments and Deposits	1,000	2,000
Fund Total	13,929	26,161



1782 Notice Overview

A “Max Levy Report” will be included in all 1782s for all units except for conservancies .

For units with multiple max levies types, a “max levy report” will be included for each type.

This report can be reconciled to the “Normal Max levy” from the Fund report.



1782 Notice Overview

- The “Miscellaneous Changes and Approved Levy Increase” report not included for all units.
- The report contains a summary of adjustments being made to the max levy due to:
 1. Mental Health Adjustment (CO. Only)
 2. Development Disabilities (CO. Only)
 3. CCD Levy Adjustment (City/Town/County)
- The “total miscellaneous changes” can be matched to the “plus misc changes” line on the fund report.

		Civil
1.	MENTAL HEALTH IN COMM BUDGET	\$2,448,486
	Maximum Allowed Adjustment outside Max Levy	\$2,448,415
	TOTAL adjustment to Max Levy for Mental Health	\$2,448,415
2.	DEVELOPMENTAL DISABILITIES	\$959,759
	Maximum Allowed Adjustment outside Max Levy	\$5,073,941
	TOTAL adjustment to Max Levy for Developmental Disabilities	\$959,759
3.	CCD LEVY ADJUSTMENT	\$2,931,247
	2018 PAY 2019 AV	\$15,591,737,704
	2019 C.C.D. Rate Qual	0.0188
4.	DLGF Approved Levy Increase	\$0
	TOTAL MISCELLANEOUS CHANGES	\$6,339,421



1782 Notice Overview

The “Rate Cap Calculations” is a report that is not included for all units.

If a unit has one or more funds that have that are either subject to rate trending or a fund rate cap, the report will be included. This most often applies to cumulative funds.

The report shows the 8 step calculation used to calculate the fund rate cap.



1782 Notice Overview

- The “Debt Service Worksheet” report is not included for all units.
- If a unit has a debt fund, the Report presents the Line 1, Line 2, and Line 11 amounts for each debt.

Fund: 0182			
Name of Issue	Line 2	Line 1	Line 11
.....			
AC Jail L/R 94/05 - Refunding Series 2016			
Post 06/30/2005 Debt? N	909,375	1,821,000	433,500
Post 06/30/2014 Debt? N			
.....			
AC Juvenile Justice Center Series 2011 Bonds			
Post 06/30/2005 Debt? N	1,275,000	615,000	0
Post 06/30/2014 Debt? N			
.....			
Trustee Fees			
Post 06/30/2005 Debt? N	2,000	4,000	1,000
Post 06/30/2014 Debt? N			
.....			
Totals	2,186,375	2,440,000	434,500



Frequently Asked Questions



1782 Notice – Frequently Asked Questions

Question #1: Who does the Department send the 1782 Notice to?

The 1782 Notices are sent to the all email addresses listed as “1782 Notice Recipients” in Gateway. The Department recommends that a unit consider listing multiple email addresses to make sure that 1782 Notice is received with enough time to review and reply within the 10 day period.



1782 Notice – Frequently Asked Questions

Current Year Financial Worksheet: Additional Calculations for Form 4B	
Debt Worksheet	<input checked="" type="checkbox"/>
Form 1: Budget Estimate	<input checked="" type="checkbox"/>
Form 2: Estimate of Miscellaneous Revenues	<input checked="" type="checkbox"/>
Form 3: Notice to Taxpayers	<input checked="" type="checkbox"/>
Form 4: Ordinance / Resolution of Appropriations and Tax Rates	<input checked="" type="checkbox"/>
Form 4A: Budget Report	<input checked="" type="checkbox"/>
Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate	
1782 Recipients: Registration of 1782 Notice E-mail Recipients	<input checked="" type="checkbox"/>

[Click to view form](#) This form has been submitted.

Submitted on 10/21/2019 4:06:29 PM



1782 Notice – Frequently Asked Questions

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **1782 Notice Recipients**

Selected Year: 2020 | Selected Unit: Gateway1 County - 9991 Dlgf City 9, Gateway1 Co.

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
Landon Burke	LBurke@sample.gov	987-654-3210	Edit --- Delete
Lupe Robles	Deputy@sample.gov	987-654-3210	Edit --- Delete
<input type="text"/>	<input type="text"/>	<input type="text" value="###-###-####"/>	Add



1782 Notice – Frequently Asked Questions

Question #2: Will the Department be sending the 1782 Notices out to each unit in the county at the same time?

No. You may receive your 1782 Notice much earlier than your neighboring units. As individual units submit their budget information in Gateway, the Department will process the data and distribute the 1782 Notice.



1782 Notice – Frequently Asked Questions

Question #3: How should I review my 1782 Notice?

The Department is hesitant to prescribe formal procedures for 1782 Notice review. The entire 1782 Notice process represents the unit's final opportunity to review the information used and the calculations done by the Department prior to Budget Certification.

The Department can highlight some key concepts that all units are encouraged to consider when they receive their 1782 Notice.



1782 Notice – Frequently Asked Questions

A.) Cover page:

- Take note of the expiration date.

Your response must be received no later than November 25, 2019

No extension will be granted. If no response is received, the budgets, rates and levies identified in this 1782 Notice will be certified in the final budget order for your county.



1782 Notice – Frequently Asked Questions

B.) 1782 Notice Notes Report:

- Compare the budget amount for each fund to Form 4.
- Review the budget amount for each fund.
- Review the notes provided for each fund.

0101 GENERAL	
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.	\$307,525
Rate reduced due to increased assessed valuation.	



1782 Notice – Frequently Asked Questions

B.) 1782 Notice Notes Report:

Review the unit specific 1782 Notice Notes provided by your Budget Field Representative.

1782 Notice Notes

- The \$50,000 transfer into the Rainy Day fund has been removed because a signed resolution has not been provided. Please respond with a signed resolution allowing this transfer if you would like it to be restored.
- According to current estimates, the year end expenses for the Cumulative Fire fund are not funded by \$238,136.
- The total levies adopted exceeded the maximum levy. Preliminary cuts to the levy were applied to the General fund. Please respond with how the town would like this to be reallocated.



1782 Notice – Frequently Asked Questions

FUND: 0101

AV: \$11,964,398

C.) Fund Report (Section 1):

1. Is the AV accurate for each fund?
2. What are my Operating Balances (Line 11) for each fund?
3. How much property tax levy (Line 16) is applied to each fund?
4. What is the final tax rate (beneath Line 16) for each fund?

1A. Gross Budget Est	383,387
1B. Est Prop Cap Impact	75,862
1C. Net Budget Est	307,525
1D. School Transfer Out	0
2. Expenditures J1-Dec	123,133
3. Add App J1 - Dec	0
4A. Temporary Loans	0
4B. Loans Not Pd 12/31	0
5. TOTAL EST EXP	506,520
6. Cash Balance 6/30	62,486
7. Dec Tax Collection	74,715
8A. Misc Rev Jul - Dec	36,997
8B. Misc Rev Total	75,470
9. TOTAL FUNDS	249,668
10. NET AMT REQ	256,852
11. Operating Balance	0
12. TOTAL (10+11)	256,852
13A. PTRC	0
13B. LOIT	0
14. NET AMT TO RAISE	256,852
15. Levy Excess	0
16. TAX LEVY	256,852
TAX RATE	2.1468



1782 Notice – Frequently Asked Questions

C.) Fund Report (Section 2 and 3): Compare the levy and rate for each fund to Form 4.

- What is the levy for each fund?
- What is the “Working max levy”?
- Am I under my max levy by an unexpected amount?

FUND	ASSESSED VALUE	RATE	LEVY	CNTRL
0061 RAINY DAY	11,964,398	0.0000	0	0
0101 GENERAL	11,964,398	2.1468	256,852	UT
0706 LR &S	11,964,398	0.0000	0	UT
0708 MVH	11,964,398	0.0000	0	UT
2379 CCI	11,964,398	0.0000	0	UT
TOTAL		2.1468	256,852	

UNIT	
Normal Max Levy:	256,863
Minus LOIT:	0
Minus Levy Excess:	0
Plus Misc Changes:	0
Working Max Levy:	256,863
CTL UT Working MAX 256,852 Under Max by 11	



1782 Notice – Frequently Asked Questions

D.) DLGF Estimates of Miscellaneous Revenue

- Are the Misc. Revenue values still accurate?
- Is the list of miscellaneous revenue types complete?
- **Are my LIT figures still accurate?**

	Column A July 1, 2019- Dec 31,2019	Column B Jan 1, 2020- Dec 31,2020
0101 GENERAL		
R111 Cigarette Tax Distribution	650	1,212
R112 Financial Institution Tax Distribution	1,503	2,914
R114 Vehicle/Aircraft Excise Tax Distribution	23,718	41,751
R135 Commercial Vehicle Excise Tax Distribution (CVET)	205	411
R136 ABC Gallonage Tax Distribution	2,576	4,936
R138 Local Income Tax (LIT) Certified Shares	25,656	46,175
R210 Cable TV Licenses	9,500	18,000
R902 Earnings on Investments and Deposits	1,300	2,600
Fund Total	65,108	117,999



1782 Notice – Frequently Asked Questions

E.) Debt Service Worksheet

1. Are all of my debts listed?
2. Do the totals for Lines 1 and 2 match my Fund Report?
3. Will these amounts cover my debt payments?

Fund: 1380			
Name of Issue	Line 2	Line 1	Line 11
2013 Park Bonds			
Post 06/30/2005 Debt? Y	35,816	164,613	82,735
Post 06/30/2014 Debt? N			
Totals	35,816	164,613	82,735



1782 Notice – Frequently Asked Questions

Question #4: Why is my certified levy less than both my adopted levy and my maximum levy?

This question comes up every year and impacts more than 90% of units. It ultimately is caused by the relationship between levy, AV, and tax rates.



1782 Notice – Frequently Asked Questions

- For a sample county, let's assume the following:
- Assumption #1: The unit adopted a levy of \$473,586
 - Confirmed on the signed Form 4.
- Assumption #2: The unit's working max levy is \$471,669
 - Confirmed on the 1782 Fund Report – Section 3
- Assumption #3: The Department certified a levy of \$471,641
 - Confirmed on the 1782 Fund Report – Section 2.



1782 Notice – Frequently Asked Questions

DLGF-Reviewed Funds

Values pull from lines 1, 16, 17, and the property tax cap credits of the adopted column of Form 4B.

Adopted Budget = Line 1 - property tax cap credits for each fund.

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0061	RAINY DAY	\$24,000	\$0	0.0000
0101	GENERAL	\$708,120	\$152,895	0.4874
0706	LOCAL ROAD & STREET	\$10,000	\$0	0.0000
0708	MOTOR VEHICLE HIGHWAY	\$157,876	\$152,895	0.4874
1301	PARK & RECREATION	\$125,000	\$152,895	0.4874
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$0	\$14,901	0.0475
		Total: \$1,024,996	Total: \$473,586	Total: 1.5097

Excerpt from Form 4



1782 Notice – Frequently Asked Questions

UNIT	
Normal Max Levy:	456,612
Minus LOIT:	0
Minus Levy Excess:	0
Plus Misc Changes:	15,057
Working Max Levy:	471,669

CTL UT Working MAX 471,669 Under Max by 28

Excerpt from
1782 Fund Report – Section 3.



1782 Notice – Frequently Asked Questions

Fund Report Pay 2019

9130945 MONON CIVIL TOWN

11/18/2018 10:43AM

	FUND	ASSESSED VALUE	RATE	LEVY	CNTRL
0061	RAINY DAY	31,369,477	0.0000	0	UT
0101	GENERAL	31,369,477	0.4812	150,950	UT
0706	LR &S	31,369,477	0.0000	0	UT
0708	MVH	31,369,477	0.4874	152,895	UT
1301	PARK & REC	31,369,477	0.4874	152,895	UT
2391	CCD	31,369,477	0.0475	14,901	UT
			<u>TOTAL</u>	<u>1.5035</u>	<u>471,641</u>

Excerpt from 1782 Fund Report – Section 2.



1782 Notice – Frequently Asked Questions

The levy is calculated using the formula below:

$$\begin{array}{rcl} AV & * & (\text{Tax Rate}/100) = \text{Levy} \\ 31,369,477 & * & (1.5035/ 100) = 471,641 \end{array}$$

The Department will try to get you to the maximum allowable levy without going over. While the unit is adopting an amount, the Department must use the AV and the tax rate calculate the levy.



1782 Notice – Frequently Asked Questions

A “Mil” is the term that the Department uses to describe the impact of increasing the certified tax rate by .0001. For this unit a “Mil” generates \$31 (rounded).

$$\begin{array}{l} 31,369,477 \quad * \quad (1.5035/ 100) = 471,641 \\ 31,369,477 \quad * \quad (1.5036/ 100) = 471,672. \end{array}$$

If the Department certified a tax rate that was .0001 higher, the certified levy generated would exceed the maximum levy.

Note: The higher the CNAV of the unit, the higher the “Mil” may be.



Contact Information

- Fred Van Dorp, Budget Director
 - Telephone: 317.234.3937
 - Email: fvandorp@dlgf.in.gov
 - Website: www.in.gov/dlgf
 - “Contact Us”: www.in.gov/dlgf/2338.htm