The Library’s Guide to Understanding the Budgeting Process & Avoiding Surprises

Presented by:
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Purpose of Today’s Training

- We are here to help you maintain local control of your library’s finances by understanding the budgeting process.
- In this presentation you will learn:
  1. The individual steps of the budgeting process.
  2. The effects of property tax caps on your budget.
  3. The flow of data from one form to the next form.
  4. The purpose of each budget form.
  5. How to proactively prevent reductions by the DLGF.
  6. Where to find assistance with your budget forms.
  7. What to do once you receive the 1782 Notice.
Budget Process and Preparation

Maintaining Local Control

While working on preparing your budget, there are 4 main points to keep in mind that will help ensure local control of the adopted budget.

1. **Maximum Levy Estimates**: Libraries have the option of using the DLGF’s max levy estimates to aid in adopting property tax levies that do not exceed what the library is allowed.

2. **Fundable Budgets**: By advertising and adopting budgets that are funded, you are able to have a clear picture of next year’s budget as early as July or August.

3. **Earlier Meeting Dates**: Libraries that choose to hold their public and adoption meetings earlier in the year, allow for time to restart the process prior to the November 1 deadline in the event of an error.
Maintaining Local Control

4. **Non-Binding Review**: A large majority of libraries are able to adopt their own budgets and levies if they restrict the growth of their certified budget by no more than the AVGQ that will be released by July 2nd.
   - In order to calculate your maximum non-binding review budget please do the following:
     - Locate the total budget from your 2018 Certified Budget Order and increase it by the AVGQ.
     - **Round down** to the nearest dollar.
     - Advertise and adopt a “net” budget that does not exceed this amount to help ensure a non-binding adoption.
   - The DLGF plans on releasing a new report that provides the maximum non-binding review budget to assist libraries in confirming their calculations.

Maintaining Local Control

- Practicing these 4 main points can be very beneficial in maintaining local control. The DLGF generally won’t:
  - Reduce a budget when the proper procedures are followed and it’s funded by available revenues.
  - Reduce a levy when adopted within the maximum levy.
  - Penalize a library for a mistake if it restarts and still completes the budgeting process by November 1.
  - This preserves the amounts prepared by you and adopted by your library board.
  - You and your board know your library best and the Department wants all units to maintain control over their own finances.
Understanding Property Tax Caps

What are Property Tax Caps?

- 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 then passed onto the libraries and other units.
- When planning next year’s budget, statute requires all units to consider the “net” property tax revenue to be collected during the ensuing year that accounts for property tax cap losses.
Accounting for Property Tax Caps

• In this simplified scenario, it is assumed the library’s adopted budget will be funded only with property tax revenue.

<table>
<thead>
<tr>
<th></th>
<th>1) Tax Caps Excluded</th>
<th>2) Tax Caps Included</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certified Levy</td>
<td>$1,000,000</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Est. Property Tax Cap Losses</td>
<td>$0</td>
<td>$300,000</td>
</tr>
<tr>
<td>Est. Property Tax Revenue</td>
<td>$1,000,000</td>
<td>$700,000</td>
</tr>
<tr>
<td>Adopted Budget</td>
<td>$1,000,000</td>
<td>$700,000</td>
</tr>
<tr>
<td>Certified Budget</td>
<td>$1,000,000</td>
<td>$700,000</td>
</tr>
<tr>
<td>Shortage</td>
<td>-$300,000</td>
<td>$0</td>
</tr>
</tbody>
</table>

Example 1:
A $1,000,000 budget is certified, but the library will only have $700,000 to spend.

Example 2:
The library notices it will only have $700,000 to spend and adjusts its budget accordingly.

Property Tax Caps – Gross vs Net Budgets

• You will manually enter the property tax cap in a designated portion of Form 1 and Gateway will help make sure the correct amounts are pulled into the rest of the forms.
Understanding the Budget Forms

The Flow of Budget Forms

- This section will help you understand the purpose of each form, the flow of data between them, and the proper order of completion.
- The budget forms are designed to ease data entry and allow for data to be easily pulled to the other form.
- This is a very useful feature, but in order to use it to your full advantage, you will need to understand how information flows from one form to another.
Be careful!
The data in the forms don’t flow from in a top to bottom order.
The Flow of Budget Forms

**Inputs**
- Data is entered into: Current Year Financial Worksheet, Debt Worksheet, Form 2 (revenues), Form 1 (budget)
- Form 1 budget data flows into Form 4A.

**Calculations**
- All forms above pull into the Form 4B, where the levies and rates are calculated.

**Outputs**
- Budgets and levies are pulled into the Form 3: Notice to Taxpayers and advertised online by submitting.
- Budgets, levies and rates are pulled into the Form 4: Adoption Ordinance/Resolution that’s completed, printed, and adopted.

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Budget Forms – Inputs
Current Year Financial Worksheet

- Historically known as the “Line 2 Worksheet”
- This is a snapshot of budget and financial standings as of June 30.
- This form needs to be completed for each fund.
- It calculates 6 “lines” of the Form 4B.

The following lines apply to most funds:
- **Line 2** - Budget left to spend in the last 6 months.
- **Line 6** - June 30 cash balance.
- **Line 7** - Property taxes to be received in the last 6 months.
Debt Worksheet

- New debts must be closed by December 31 of the current year to receive a property tax levy for the ensuing year.
- Debt Worksheet captures the payments needing to be made in a 2.5 year period across 4 sections.
  - Line 2: Last 6 months of 2018
  - Line 1: All 12 months of 2019
  - Line 11A: First 6 months of 2020
  - Line 11B: Second 6 months of 2020
- If you do not have any debt, you may skip the Debt Worksheet.

This form allows you to tell us when you make your debt payments for four different time periods.
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Budget Form 1 – Next Year's Budget

- Budget Form 1 – Line Item Budget Estimate
- Form 1 breaks down budgeted "line items" by fund and expense category.
- Each fund has its own Form 1.
- Amounts are separated into Advertised and Adopted columns.
- Form 1 data will be pulled into Form 4A.

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Budget Form 1 – Next Year's Budget

Broken down by fund and department (typically not applicable)

Further broken down by expenditure category

<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>Line Item Code</th>
<th>Description</th>
<th>Advertised Amount</th>
<th>Adopted Amount</th>
<th>Variances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Wages</td>
<td>180-120</td>
<td>Safety of Libraries</td>
<td>$10,000</td>
<td>$30,000</td>
<td>X</td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td>180-121</td>
<td>Library of Resources</td>
<td>$20,000</td>
<td>$20,000</td>
<td>K</td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td>180-122</td>
<td>FY 21 - 2200</td>
<td>$40,000</td>
<td>$40,000</td>
<td>X</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>180-111</td>
<td>Unemployment</td>
<td>$1,000</td>
<td>$1,000</td>
<td>K</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>180-112</td>
<td>OPEF</td>
<td>$15,000</td>
<td>$15,000</td>
<td>K</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>180-113</td>
<td>Group Health Insurance</td>
<td>$3,000</td>
<td>$3,000</td>
<td>K</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>180-114</td>
<td>Group Dental Insurance</td>
<td>$1,000</td>
<td>$1,000</td>
<td>K</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>180-115</td>
<td>Other</td>
<td>$2,000</td>
<td>$2,000</td>
<td>K</td>
</tr>
</tbody>
</table>

TOTALS by CATEGORY:
- Salaries and Wages: $100,000
- Employee Benefits: $30,000

TOTALS by FUND:
- FY 21: $300,000
- FY 22: $300,000
- FY 23: $300,000
Accounting for Property Tax Caps

The DLGF will release their property tax cap estimates by July 31st. You may also use your own, but be careful!

1. Enter in the “Property Tax Cap” estimate in its expenditure category tab of Form 1 for your General fund.

2. Carry forward “gross” budgets into Form 4A and 4B.
3. The bottom of Form 4B will display the total Property Tax Cap amount carried from Form 4A.
4. Only the “net” budget is pulled into Form 3: Notice to Taxpayers or Form 4: Adoption Resolution.

Budget Form 4A

- Budget Form 4A – Summary of Form 1.
  - Lists a fund’s budget summarized by expenditure category.
  - If fund is departmentalized, it breaks down amounts by department as well.
- Two columns:
  - Original advertised budget
  - Adopted budget
- Click the “Insert” button to pull data from Form 1.
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Budget Form 4A – Summary of Form 1

<table>
<thead>
<tr>
<th>Item</th>
<th>Adjusted Amount</th>
<th>Adjusted Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERSONNEL SERVICES</td>
<td>$50,000</td>
<td>$34,000</td>
</tr>
<tr>
<td>SUPPLIES</td>
<td>$9,000</td>
<td>$9,000</td>
</tr>
<tr>
<td>OTHER SERVICES AND EXPENSES</td>
<td>$22,000</td>
<td>$22,000</td>
</tr>
<tr>
<td>CAPITAL ASSET</td>
<td>$14,000</td>
<td>$14,000</td>
</tr>
<tr>
<td>DEBT SERVICE</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>PROPERTY MAINTENANCE</td>
<td>$5,000</td>
<td>$5,000</td>
</tr>
<tr>
<td>Total</td>
<td>$105,000</td>
<td>$105,000</td>
</tr>
</tbody>
</table>

Summary of Form 1 line items by category

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Budget Form 2 – Revenue Estimates

- **Budget Form 2 – Estimate of Miscellaneous Revenue**
  - Accounts for revenue other than property taxes, for each fund.
  - The first column is for revenue to be received during the last 6 months of 2018 and the total should be pulled into Line 8A of Form 4B.
  - The second column is for revenue to be received during the 12 months of 2019 and the total should be pulled into Line 8B of Form 4B.
Budget Form 2 – Revenue Estimates

- Two separate time periods
- Organized by category

Budget Forms – Calculation

- Current Year Financial Worksheet
- Debt Worksheet
- Form 5: Budget Estimate
- Form 2 (Misc. Revenue)
- Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rates
- Form 3: Notice to Taxpayers
- Form 4C: Ordinance/Resolution
Form 4B – Financial Statement

- Also known as the “Fund Report” or the “16 Line Statement”.
- Shows financial snapshot for an 18-month period.
- Form 4B is divided into two columns:
  
  **Advertised**
  - Reflects budget, rate, and levy as prepared by the fiscal officer.
  
  **Adopted**
  - Reflects budget, rate, and levy as approved by the fiscal body.

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Form 4B – Financial Statement

- The Form 4B is the heart of the budgeting process.
- Understanding the data on Form 4B allows you to better comprehend the financial status of any fund.

Data flows from Form 4B to the Form 3 and Form 4 to facilitate advertising and adoption.

The property tax levies and rates are calculated on Form 4B.

Data is entered onto the “input” forms and is then pulled forward into lines 1-10 of Form 4B.
Understanding the Form 4B

<table>
<thead>
<tr>
<th>Lines</th>
<th>Name</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-5</td>
<td>Expenses Section</td>
<td>Total expenses for the last half of 2018 and all of 2019</td>
</tr>
<tr>
<td>6-9</td>
<td>Revenue Section</td>
<td>Total revenues for the same 18 month period</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Except for the 2019 certified levy</td>
</tr>
<tr>
<td>10</td>
<td>Net Amount Required</td>
<td>The minimum amount of property taxes needed to fully fund the 2019 budget</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• A negative amount shows it’s funded without a levy</td>
</tr>
<tr>
<td>11</td>
<td>Operating Balance</td>
<td>Surplus funds remaining at the end of 2019</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Amount to be carried over to January 2020 to help fund operations until June property taxes are received</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• A negative amount shows the budget isn’t funded</td>
</tr>
<tr>
<td>16</td>
<td>Property Tax Levy</td>
<td>The calculated levy to be pulled into Form 3 and 4</td>
</tr>
<tr>
<td>17</td>
<td>Property Tax Rate</td>
<td>The calculated rate to be pulled into Form 4</td>
</tr>
<tr>
<td>Tax Cap</td>
<td>Property Tax Cap Estimate</td>
<td>The property tax cap estimate carried over from Form 4A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• The “gross” budget shown on Line 1 will be reduced by this amount when pulled into Form 3 or 4.</td>
</tr>
</tbody>
</table>

Budget Form 4B

Net Assessed Value

<table>
<thead>
<tr>
<th>Lines</th>
<th>Expenses</th>
<th>Revenues</th>
<th>Net Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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**Budget Form 4B**

Calculates Tax levy and rate

Property Tax Cap from Form 4A

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**Budget Forms – Outputs**

- Current Year Financial Worksheet
- Debt Worksheet
- Form 3: Budget Estimate
- Form 4: Notice to Taxpayers
- Form 4A: Budget Report
- Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rates
- Form 4: Ordinance/Resolution

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Form 3: Notice to Taxpayers

- Budget Form 3 – Notice to Taxpayers
  - This form is the official online advertisement that presents to taxpayers information regarding the public hearing, adoption meeting, along with the proposed budgets and property tax levies by fund.
  - It is important to remember:
    - You formally advertise your budget online by submitting Form 3 in Gateway at least 10 days before the public hearing.
    - There must be at least 10 days between public hearing and adoption.
    - The latest day to adopt is November 1.

Form 3 – Notice to Taxpayers

- Information required to be advertised.
  - Date, time, and address of the public hearing and adoption meeting location(s).
  - Estimated maximum levy and property tax cap impact. This will be populated by the DLGF once the estimates are available.
  - Fund name, budget estimate, fund levy, excessive levy appeal, and current fund levy.
  - If the territory of the library has changed due to an annexation or extension of services you will need to indicate this on the form when entering your hearing information.
Form 3 – Notice to Taxpayers

**Notifies the public of the public and adoption meetings.**

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Budget Estimate</th>
<th>Property Tax Cap Credit Estimate</th>
<th>Current Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>DOG = NAGY CAP</td>
<td>$306,860</td>
<td>$2,445</td>
<td></td>
</tr>
<tr>
<td>GRS = GENERAL</td>
<td>$2,406,764</td>
<td>$1,200,027</td>
<td>10%</td>
</tr>
<tr>
<td>GRS = OVERT PAYMENT</td>
<td>$245,578</td>
<td>$125,008</td>
<td>10%</td>
</tr>
</tbody>
</table>

The budget that pulls in from Form 4B will have the property tax cap amount automatically deducted.
Form 3 – Notice to Taxpayers

• 10 or more taxpayers can file an objecting petition within 7 days of the public hearing IC 6-1.1-17-5(c).

• 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. The findings would be uploaded through Gateway along with the signed Form 4.

Form 3 must be submitted at least 10 days before the public hearing.
Form 3 – Notice to Taxpayers

- 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 subscribe to receive automatic notifications as notices are submitted for desired units.

Error Prevention Report
Error Prevention Report

• It is accessible from the top of the Budget Form Menu.

Select from Available Forms

Error Prevention Report | Budget Forms Flow Chart

• The Error Prevention Report compares the data entered to help to ensure consistency across all forms.
• This is particularly helpful with making sure property tax caps are entered correctly in Forms 1, 4A, 4B, and 3.
• It’s important to keep in mind that a typo entered consistently across all the forms will likely not be caught so it is still important to verify the data entered.

Error Prevention Report

• Each error will be listed along with a detailed explanation.
• A side by side comparison of the amounts is available by clicking the button to the right of the error.

Click to view the affected fund(s)
Error Prevention Report

- Please be sure to check for errors before:
  - Advertising. (Submitting Form 3)
  - Adoption. (Printing Form 4)
  - Submitting the budget forms.

Adoption and Submission
Completing the Adopted Columns

- After the public hearing has been held, you will likely have a better idea of the amounts to be adopted. The next step is to populate the adopted columns of Form 1, 4A, and 4B.
- Buttons on the top right of Form 1 and 4B will copy all advertised amounts to the adopted column.
- If some amounts are changing, all amounts can be copied over to the adopted column and then revised as needed.

Completing the Adopted Columns

- Once Form 1 is completed, be sure to re-pull the data into Form 4A.
- The adopted column of 4B will auto-populate the Budgets, Levies, and Tax Rates to be adopted on the Form 4.
- If an amount needs to be changed on Form 4, it will need to be edited in Form 4B’s adopted column.
- Once the adopted columns are completed, you’re ready to move on to Form 4.
Budget Form 4 – Adoption

- The Form 4: Adoption Ordinance/Resolution is used by the adopting body to formally adopt the ensuing year’s figures.
- Fiscal body adopts the Form 4, approving budgets, tax levies, and tax rates.
- Budgets, tax levies, and tax rates for all funds must be listed.
- The “net” budgets (without the added property tax cap amounts) are what will be adopted.
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**Budget Form 4 – Adoption**

- Adoption date should be the same as shown on Form 3 (unless the meeting is continued).
- The voting members must mark their vote and sign the Form 4.
- Attestation line would only apply if a county, city, or town is performing a binding adoption for your library.
- The DLGF expects the signed Form 4 to be scanned and uploaded into Gateway within 48 hours after adoption.

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**Upload Signed Form 4**

- 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.
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1782 Notice Recipients

- After the Department reviews your budget, a 1782 Notice is emailed to everyone on this form.
- The 1782 Notice contains the budgets, levies, and rates that would be certified if no changes are requested.
- 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.

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Submitting Budget Forms

- 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.
- Once signed, mark the form as “Ready to Submit”.

_____________________________________________________________________________________
_____________________________________________________________________________________

1) Sign and Date
2) Ready to Submit

_____________________________________________________________________________________
_____________________________________________________________________________________
Submitting Budget Forms

- On the Budget Form Menu, select the form and then click the green submit button to submit.
- The DLGF expects all forms to be submitted within 48 hours of adoption. The only exception would be the Debt Worksheet which is not submitted if the library doesn’t have a debt service fund.
Binding-Review Libraries

A binding-review library’s approval is completed by a separate adopting body. The overall budgeting process is the same, except the tasks are split between the library and adopting unit.

- **Binding-Review Library**
  - Prepare Budget Forms
  - Access switched to read-only on September 4th, but typically occurs on the 1st

- **Adopting Unit**
  - Submit Form 3: Notice to Taxpayers
  - Adopts Form 4 Ordinance
  - Submits budget forms

Preparing for Budget Workshops
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**What are Budget Workshops?**

- A local one-on-one meeting with your DLGF Budget Field Representative.
- The library brings all relevant prepared financial information and priorities related to the budget and the Department can:
  - Work through completion of several budget forms and discuss options to achieve a fundable budget.
  - Help ensure timely public and adoption meetings.
  - Answer budget questions.
- You will have the opportunity to have the following, more difficult forms, uploaded into Gateway:
  - CYFW, Form 2, 3, and 4B’s advertised column.

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**Budget Workshops Benefits**

- Libraries attending workshops may receive an upload of many of completed budget forms into Gateway. If you receive an upload into Gateway you will also receive:
  1. A checklist that will walk you through the remainder of the budgeting process.
  2. Guidance on adopting fundable budgets that are within the max levy. This can allow you to walk away from your Budget Workshop with a very good understanding of what will likely be your certified budgets and levies.
Preparing for Budget Workshops

- **Accessing prior years’ information**: The Department recommends taking a look at historical data to help officials evaluate what changes are needed to meet its goals.
- Taking a look at the 2018 Budget is a possible starting point for 2019’s Form 1.
- Comparing 2017’s expenses against revenues can provide a better picture of if the spending is sustainable.
- Comparing the 2017 budget against the actual expenses can help in the evaluation of accurate budgeting.
- Comparing the 2017 estimated revenues to actuals can help ensure that conservative estimates are being used.
- **Accessing reports issued by the DLGF**: The DLGF issues many reports whose sole purpose is to aid you in the preparation of your budgets.

Accessing Historical Budgets on our Public Site

- Prior year information can also be found on Gateway’s Public Site: [Gateway.in.gov](http://Gateway.in.gov)
- Select Report Builder and Budgets to view many budget forms previously submitted.
- You can also select SBoA’s Annual Financial Report and compare your 2017 expenses to the 2017 revenues.
Accessing Historical Budgets in Gateway

- In many of the Gateway applications, you can view a previous year’s forms by changing the year from the drop down menu.

DLGF Issued Reports

- The County Specific Information page on the Department’s website is where you can find the following information:
  - Budget Orders
  - Maximum levy estimates
  - Property Tax Cap estimates
  - Local Income Tax estimates
  - Miscellaneous revenue estimates
- This page can be accessed by going to www.in.gov/dlgf, selecting “County Specific Information” and choosing your county.
Memos & Presentations

- This section of the website is where the following memos and more are posted:
  - Additional Appropriation and Transfers
  - Excess Levy Appeals
  - Various DLGF presentations

- This page can be accessed by going to www.in.gov/dlgf and selecting “Memos and Presentations”.

What to Bring to Budget Workshops
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**What to Bring to Budget Workshops**

<table>
<thead>
<tr>
<th>Applies to everyone?</th>
<th>Documentation to Bring</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Yes</strong></td>
<td>Financial report or ledger totals for first six months expenditures broken down by fund.</td>
</tr>
<tr>
<td><strong>Yes</strong></td>
<td>June 30th Cash balance (including investments) for each fund</td>
</tr>
<tr>
<td><strong>Yes</strong></td>
<td>Confirmed public hearing and adoption dates along with times and locations of each meeting (Quorum needed).</td>
</tr>
<tr>
<td><strong>No</strong></td>
<td>List of encumbrances.</td>
</tr>
<tr>
<td><strong>No</strong></td>
<td>Any Reduction Ordinances/Additional Appropriations done the first 6 months or planned for the second 6 months.</td>
</tr>
<tr>
<td><strong>No</strong></td>
<td>Amortization schedules (Libraries with debt).</td>
</tr>
</tbody>
</table>

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**What to Bring to Budget Workshops**

<table>
<thead>
<tr>
<th>Applies to everyone?</th>
<th>Budget Forms to Bring</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Yes</strong></td>
<td>Completed Form 1: Line Item Budget Estimate</td>
</tr>
<tr>
<td></td>
<td>• Includes all budgeted line items for 2019</td>
</tr>
<tr>
<td></td>
<td>• Broken down by fund, department (if any), expenditure category and line item</td>
</tr>
<tr>
<td></td>
<td>• 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.</td>
</tr>
<tr>
<td><strong>Yes</strong></td>
<td>Completed Form 2: Revenue estimates for each fund</td>
</tr>
<tr>
<td></td>
<td>• We can assist with estimates for Excise, CVET, FIT and LIT Certified Shares.</td>
</tr>
<tr>
<td></td>
<td>• Please provide estimates for all remaining local revenues such as copy fees, fines, etc.</td>
</tr>
</tbody>
</table>
1782 Notice and Budget Certification

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1782 Notice

- Adopting fundable budgets within the maximum levy will help prevent reductions by the DLGF.
- Once the 1782 Notice is received, remember to:
  - Review early to allow time for a response.
  - Look closely at the 1782 Notice Notes page that summarizes the changes.
  - Compare the adopted budgets and levies on Form 4 to Line 1C and 16 of the Fund Report.
  - Return the cover page along with an explanation of any requested change.
  - If you have questions, contact your Field Rep.
DLGF Budget Certification

- Once the 1782 Notice’s 10 day window expires, the DLGF makes the requested changes (when possible), performs a final review and begins preparing the Budget Order.
- New December 31 Budget Order due date (IC 6-1.1-17-16)
  - Budget Orders to be certified 6 weeks sooner.
  - Each library will begin the year with knowing their certified budget and property tax levy.
  - If new debt is being issued in December, the due date is extended to January 15.
- The following can greatly help us in achieving the new deadline:
  - Attend Budget Workshops.
  - Adopt and submit budgets earlier.
  - Adopt fundable budgets within the maximum levy.

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Questions?
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Resources

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

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Contact the Department

- Gateway Support: gateway@dlgf.in.gov
- Telephone: (317) 232-3777
- Toll Free: (888) 739-9826
- Additional Appropriation email: AdditionalAppropriationRequests@dlgf.in.gov
- Website: www.in.gov/dlgf
  - “Contact Us”: www.in.gov/dlgf/2338.htm
- Budget Field Representative Map:
  http://www.in.gov/dlgf/files/Field_Rep_Map_Budget.pdf
## Budget Field Staff

County assignments can be found at: [www.in.gov/dlgf/files/Field_Rep_Map_-_Budget.pdf](http://www.in.gov/dlgf/files/Field_Rep_Map_-_Budget.pdf)

<table>
<thead>
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<tbody>
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