



Department of Local Government Finance

1782 Notices Overview

Fred Van Dorp
August 17, 2022



Agenda

- Budget Certification Recap (Abridged)
- Overview
- 1782 Recipients
- 1782 Page by Page Review
- Responding to 1782
- Deadlines for 1782
- Budgeting Best Practices



Budget Certification Recap (Abridged)

Date Range	Action
January 15	<ul style="list-style-type: none"> • Department provide units with the final certified budget, levy, tax rate, and net assessed value.
January 16 – June 30	<ul style="list-style-type: none"> • Begin spending against 2022 Budget and collecting of non – property tax revenue. • Frequent reconciliations of revenue and expenditures. Frequent monitoring of cash flow. • Attending state called, association lead, or local training opportunities.
January 16 – June 30	<ul style="list-style-type: none"> • Initial contact with DLGF Field Representatives. • Attending DLGF Webinars . • Review the 2022 Budget Calendar and other DLGF Memos.
April 30	<ul style="list-style-type: none"> • Circuit Breaker review and reconciliation.
May 1	<ul style="list-style-type: none"> • Intraunit discussions about available revenue and spending priorities for current/ensuing year.
July 15 – August 30	<ul style="list-style-type: none"> • DLGF Summer Budget Workshop Season.
August 1	<ul style="list-style-type: none"> • Review and discussion of CNAV values with county auditor and county assessor.
August 2 – November 2	<ul style="list-style-type: none"> • Public Notice, Public Hearing, and Adoption of budgets, levies, and rates. • Submission of Budget Forms and other budget related documents to Department.



Budget Certification Recap

- Department can begin process of certifying the budget:
 - Budget has been adopted.
 - Budget forms have been submitted into Gateway.
 - Unit provided other relevant documents.
 - NAV has been certified by the county auditor.
- After the budget information has been reviewed, but before the Final Budget Order has been created, the Department will create and distribute the 1782 Notice.



1782 Notice - Overview

- Before the Department certifies a budget, tax levy, and/or tax rate, the Department shall give the political subdivision a notice electronically. The notice will specify:
 - Confirmation of acceptance of adopted amounts, or
 - Listing of any revisions or reductions to adopted and submitted values.



1782 Notice - Recipients

- The 1782 Notice is sent to exclusively to the list maintained by the unit.
- Units may include any number of email addresses for 1782 notice recipients.
- Units are encouraged to include multiple email addresses to ensure the unit is aware of the 1782 notice's release.
- The Department requests a single response be submitted on behalf of the entire unit that either contains any/all proposed changes for the unit or confirms no changes are requested.



1782 Notice - Recipients

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#)

Selected Year: 2022 | Selected Unit: Adams County - 0000 Adams County

Select from Available Forms



[Error Prevention Report](#)



[Budget Forms Flow Chart](#)

The budget form submission deadline for this unit and budget year has passed. The budget forms are closed to editing.

Current Year Financial Worksheet: Additional Calculations for Form 4B	✓
Click to view form	✓ This form has been submitted.
Submitted on 10/12/2021 3:29:32 PM	
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 4B: Budget Estimate, Financial Statement and Proposed Tax Rate	✓
1782 Recipients: Registration of 1782 Notice E-mail Recipients	✓



1782 Notice - Recipients

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

Selected Year: 2022 | Selected Unit: Gateway1 County - 9981 DLGF School 9

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)
Leia Sophia	LSophia@Email.in.us	317-123-4567
Landon Ryan	LRyan@Email.in.us	317-765-4321
Hannah Marie	HMarie@email.com	765-123-4567

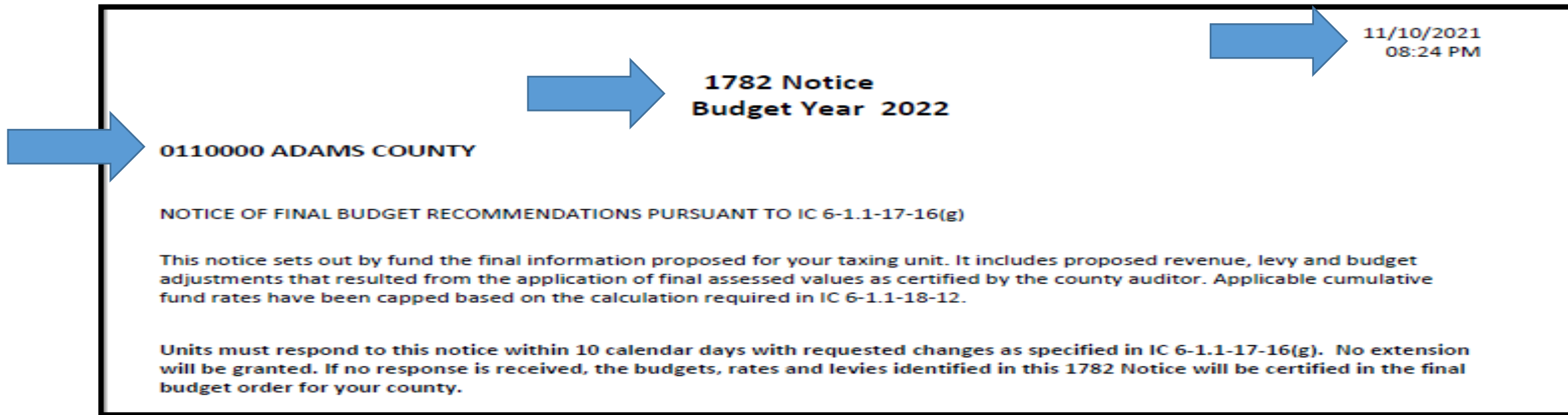
- The inclusion of multiple recipients ensure that the unit will be aware of the release of the 1782 notice. Units may consider including alternative email addresses, council members, financial advisors, department heads, etc.
- Units are encouraged to spell check the email addresses provided:
 - Common Issue #1: Email@domain.con
 - Common Issue #2: 1782@domain.com



1782 Notice – Page by Page Review



1782 - Cover Page



- The cover page will state the specific unit, budget year, and notice generation date.



1782 - Cover Page

Your response must be received no later than November 22, 2021

Questions on this Notice and the information and calculations contained on the within may be directed to your Budget Field representative. Requests for adjustments may be provided to the Department electronically by either emailing your signed response to the Department at 1782Notices@dlgf.in.gov or by fax to (317) 232-0178.

Check the appropriate Box:

No changes requested

Please make the following changes according to the attached information

- It will also state the expiration date, the email address to return the notice to, and a place to acknowledge if there are any proposed changes.




1782 – Notice Notes

County Adams (01)	
0061 RAINY DAY Budget approved for displayed amount.	\$100,000
0101 GENERAL Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.	\$13,810,877
0124 2015 REASSESSMENT Budget approved for displayed amount. Rate reduced due to increased assessed valuation.	\$246,158
0590 CUMULATIVE COURT HOUSE Rate Approved.	\$0

- The Department has created a shorthand for describing the relationship between the adopted budgets/rates and the certified levies/rates.
- This shorthand appears on the 1782 and will later appear on the certified Budget Order.



FAQ – What are the other Common Notes?

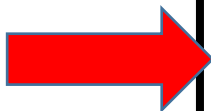
<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$63,777,746	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$31,000	\$63,777,746	\$22,258	\$0.0349
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation. 					

- For the unit above, the Department was able to certify a rate lower than adopted, but still generate a levy equal to what was adopted.
- Most likely due to the difference between the estimate NAV used by the unit and the Certified NAV provided by county auditor.



FAQ – What are the other Common Notes?

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$77,526	\$386,566,478	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					



- The Budget is a spending plan that includes planned expenditures and available revenue.
- If the budget adopted by the unit cannot be supported by the amount of revenue reported by the unit, the Department will only certify the fundable portion of the budget.



1782 – Notes Page

1782 Notice Notes

The \$100,000 Rainy Day and \$200,000 Operations appropriation reductions have been removed until a signed resolution authorizing the reductions can be provided. The deadline to provide this document would be by the expiration of the 1782 Notice.

- Occasionally, the Department will use the 1782 to communicate directly to the unit about a specific change made to the budget that they should be aware of.
- In this case, the Department is unable to reduce the current year appropriations without a signed resolution authorizing the reduction.



1782 – Fund Report (1 of 4)

July to December - 2021		
Revenues	Fund: 0061	Fund: 0101
1. June 30th Cash Balance (6)	1,966,418	6,745,383
2. Property Taxes to be Collected (7)	-	3,330,489
3. Miscellaneous Revenue (8a)	-	2,421,961
4. Total Cash and Revenues	1,966,418	12,497,833
Expenses		
5. Necessary Expenditures (2)	104,570	7,818,702
6. Additional Appropriation (3)	500,000	300,000
7a. Outstanding Temp Loans (4a)	-	-
7b. Permanent Transfers (4a)	-	-
7c. School Transfers (4a)	-	-
8. Total Expenses	604,570	8,118,702
9. Est. Dec.31st, 2021 Cash Balance	1,361,848	4,379,131

- The Form 4B is the heart of the budget cycle and represents the summary of all the budget values submitted for all the funds for the unit.
- If the part of the 1782 is general information and notes, the Fund Report represents the actual value used on each line of the Form 4B to arrive at the final budget, levy, and tax rate for each fund.



1782 – Fund Report (2 of 4)

Budget Year - 2022		
Revenues		
10. Levy Excess (15)	-	-
11. Property Tax Levy (16)	-	8,826,692
12. Property Tax Cap Impact	-	(299,986)
13. Miscellaneous Revenue (8b)	500,000	4,536,633
14. Budget Year Total Revenues	500,000	13,063,339
Expenses		
15. 2022 Budget Estimate (1)	100,000	13,810,877
16a. Outstanding Temp Loans (4b)	-	-
16b. Permanent Transfers (4b)	-	-
16c. School Transfers Out (1a)	-	-
17. Total 2022 Expenses	100,000	13,810,877
18. Operating Balance (Est. Dec.31st 2022, Cash Balance)	1,761,848	3,631,593
19. Tax Rate (17)	-	0.5560
20. Assessed Value	1,587,534,614	1,587,534,614
Max Levy Type	00	UT

- Most of the lines on the Form 4B from the 1782 will match the 4B from Gateway.
- If the Department had to make any changes to the submitted Form, these changes would be reflected on the Fund Report.
- Changes largely focus on Lines 11, 18, 19, and 20.



FAQ – What is Line 12?

- Line 12 of the Form 4B gives units a place to insert the estimated impact of the circuit breaker (“CB”) on the levy.
- The line is negative because it represents a decrease in revenue (uncollectable property taxes).
- **In July, the Department will post a circuit breaker estimate for all units, but units may use their own estimates for their budget.**
- A unit calculating its own CB amount should consider its historical CB and other local factors, like changes to CNAV, that could impact the CB.



1782 – Fund Report (3 of 4)

Fund Code	Fund	Assessed Value	Rate	Levy	Control
0061	RAINY DAY	1,587,534,614	-	-	00
0101	GENERAL	1,587,534,614	0.5560	8,826,692	UT
0124	2015 REASSESSMENT	1,587,534,614	0.0134	212,730	UT
0590	CUMULATIVE COURT HOUSE	1,587,534,614	0.0038	60,326	UT
0702	HIGHWAY	1,587,534,614	-	-	UT
0706	LOCAL ROAD & STREET	1,587,534,614	-	-	UT
0790	CUMULATIVE BRIDGE	1,587,534,614	0.0486	771,542	UT
0801	HEALTH	1,587,534,614	0.0196	311,157	UT
1192	CUMULATIVE JAIL	1,587,534,614	0.0300	476,260	UT
1301	PARK & RECREATION	1,587,534,614	0.0059	93,665	UT
2391	CUMULATIVE CAPITAL DEVELOPMENT	1,587,534,614	0.0307	487,373	UT
UNIT TOTAL			0.7080	11,239,745	

- The Fund Report summarizes the certified tax rates and levies for each fund.
- The Report includes the max levy type that each fund is assigned.



FAQ – Missing Funds

- The 1782 will only include funds that will appear on the Budget Order.
 1. All funds that may receive property tax levy.
 2. MVH and LRS Funds.
 3. Education Fund.
 4. Cumulative Capital Improvement (“CCI”) and LIRF Funds.
 5. Rainy Day Fund.
- Home rule and grants funds that were included on the Form 3 and Form 4 must be advertised and adopted but will not appear on the 1782.



1782 – Fund Report (4 of 4)

UNIT	
Normal Max Levy	10,454,412
Minus LOIT	0
Minus Levy Excess	0
Plus Misc Changes	786,638
Working Max Levy	11,241,050
CTL UT Working Max \$11,241,050 Under Max by \$1,305	

The Fund Report includes an analysis of the current max levy, all adjustments* to the max levy for the current year, and to what extent the unit is under their maximum levy.

*Note 1: The adjustments to the maximum levy will be explored in detail later in the 1782 Notice.



FAQ – Why am I under my max levy?

- If a unit has a maximum levy of 11,241,050, advertises/adopted a levy of 12,000,000, what's the maximum rate the Department can certify?

Example #2	Fund	Levy CNAV * Tax Rate / 100	CNAV	Tax Rate Per \$100
Base Line	0101	11,241,333	1,587,534,614	0.7081
Decrease Tax Rate	0101	11,239,745	1,587,534,614	0.7080

- The maximum rate that can be certified is 0.7080 because if the Department certified a rate of 0.7081, the unit's levy would exceed the maximum allowable.
- Assume based on the unit's CNAV, the property tax generated by each rate increment of 0.0001 is \$1,587. The closest the unit's levy can get without exceeding the maximum is \$11,239,745 or \$1,305 below their maximum.



1782 – Estimates of Miscellaneous Revenue

11/10/2021
08:24 PM

DLGF Estimates of Miscellaneous Revenues for Budget Year 2022
Estimated Amounts to be Received

0110000 ADAMS COUNTY

		Column A July 1, 2021 - Dec 31, 2021	Column B Jan 1, 2022 - Dec 31, 2022
0061	RAINY DAY		
R912	Interfund Loans - Repayment from Another Fund	0	500,000
	Fund Total	0	500,000
0101	GENERAL		
R109	ABC Excise Tax Distribution	500	1,000
R112	Financial Institution Tax Distribution	33,548	64,061
R114	Vehicle/Aircraft Excise Tax Distribution	262,983	449,254
R119	State, Federal, and Local Payments in Lieu of Taxes	200,000	325,000
R133	Federal and State Grants and Distributions - Public Safety	30,000	30,000
R135	Commercial Vehicle Excise Tax Distribution (CVET)	19,658	39,517
R138	Local Income Tax (LIT) Certified Shares	1,420,622	2,834,501
R203	Planning, Zoning, and Building Permits and Fees	38,000	75,000
R401	County Auditor Services	50	100
R402	County Recorder Services	45,000	80,000
R403	County Sheriff Services	50,000	75,000
R413	Rental of Property	10,000	15,000
R414	Federal, State, and Local Reimbursement for Services	100,000	150,000
R420	Sewage Fees	50	100
R423	Other Charges for Services, Sales, and Fees	50	100
R502	Court Costs and Fees	35,000	70,000
R902	Earnings on Investments and Deposits	50,000	75,000
R906	Refunds and Reimbursements	1,500	3,000
R910	Transfers In - Transferred from Another Fund	0	0
R913	Other Receipts	125,000	250,000
	Fund Total	2,421,961	4,536,633

- Included in the 1782 is a listing of all non-Property tax revenue pledged to each fund.
- The 1782 will give units an opportunity to revise the numbers, types, or amounts reported for each non property tax revenue amount for each fund.



1782 – Rate Cap Calculations

11/10/2021 8:24 PM

2022 RATE CAP CALCULATIONS IC 6-1.1-18-12

0110000 ADAMS COUNTY

FUND: 1192 - CUMULATIVE JAIL

The prior year maximum rate for fund 1192 is 0.03. And it is not subjected to trending , this is the rate cap for Budget year 2022.

- For units with cumulative funds, for each cumulative fund, the 1782 will include an examination of rate cap calculation of the maximum rate for the fund for the budget year.



1782 – Rate Cap Calculations

- If the fund is subject to trending, the Department will include the statutory calculation of the trending rate cap.
- The calculation includes the CNAV for previous 3 years and impact of TIF Passthrough (if any) on the calculation.

11/10/2021 8:24 PM

2022 RATE CAP CALCULATIONS
IC 6-1.1-18-12

0110000 ADAMS COUNTY

FUND: 2391 - CUMULATIVE CAPITAL DEVELOPMENT

STEP 1:
THE MAXIMUM RATE FOR FUND 2391 IS 0.0310

STEP 2:

			% INCREASE - 1
2021 PAY 2022 AV	\$1,587,534,614	=	0.0193
2020 PAY 2021 AV	\$1,557,479,894		
TIF passthrough AV Am of \$0.00 is being taken off from Certified Net AV's for 2021 PAY 2022			

STEP 3:

			STEP 4: % INCREASE TO NEAREST .01%
2018 PAY 2019 AV	1,521,446,887.00	=	0.0061
2017 PAY 2018 AV	1,512,167,237.00		
2019 PAY 2020 AV	1,558,158,767.00	=	0.0241
2018 PAY 2019 AV	1,521,446,887.00		
2020 PAY 2021 AV	1,557,479,894.00	=	(0.0004)
2019 PAY 2020 AV	1,558,158,767.00		

STEP 5:
SUM OF % INCREASE IN STEP 4 0.0298 DIVIDED BY 3 = 0.0099

STEP 6:
GREATER OF ZERO (0) OR 0.0099
GREATER = 0.0099

STEP 7:
GREATER OF ZERO (0) OR:
STEP 2: 0.0193 MINUS STEP 6 0.0099 = 0.0094
GREATER = 0.0094

STEP 8:
FUND RATE CAP
STEP 1: DIVIDED BY (1 + STEP 7 = 1.0094) = 0.0307



1782 – Misc. Changes and Approved Levy Incr.

- On the Fund Report, the Department summarized the adjustments to the max levy.
- For Counties, the adjustments will include both the Mental Health and Development Disability.
- For Counties, Cities, and Towns, the report will include their CCD adjustment (if applicable).
- For units that successfully filed an excess levy appeal, the total approved amount will appear in the Line 4.

UT - UNIT		
1. MENTAL HEALTH IN COMM BUDGET	\$257,985	
Maximum Allowed Adjustment outside Max Levy	\$257,985	
TOTAL adjustment to Max Levy for Mental Health		\$257,985
2. DEVELOPMENTAL DISABILITIES	\$41,280	
Maximum Allowed Adjustment outside Max Levy	\$621,970	
TOTAL adjustment to Max Levy for Developmental Disabilities		\$41,280
3. CCD LEVY ADJUSTMENT		487373
2022 PAY AV	\$1,587,534,614	
C.C.D. Rate Qual	0.0307	
4. DLGF Approved Levy Increase		\$0
TOTAL MISCELLANEOUS CHANGES		\$786,638



1782 – Max Levy Report

- Annexations trigger an automatic increase to the municipal levy.
- Based on the AV of the annexation, the municipalities may receive up to the statutory maximum of 15% increase to their max levy.
- This report will show how the annexation adjustment is calculated.

2022 Max levy Report

Sample Civil City			
Control Code: UT			
FACTORED ADJUSTED TAX LEVY		30,068,029	
2021 Pay 2022 Assessed value		7,426,589,881	} 0.06% Increase in AV
2021 Pay 2022 AV using pay 2021 geographic area	-----	7,422,085,546	
Annexation factor		1.0006	
MAXIMUM FACTOR DUE TO ANNEXATION		1.15	
Lesser of above two factors		1.0006	} 0.06% Increase In Max Levy
Multiply factor adjusted tax levy by annex factor		30,086,070	
Services provided in prior year		0	
Factored adjusted tax levy increase for services		30,086,070	
Greater of factored levy or increased levy		30,086,070	
Cumulative operating LOIT (if any)		0	
Maximum Levy Limit Subtotal		30,086,070	
DLGF approved levy increase		0	
Adjusted maximum levy		30,086,070	
Adjustment to correct error and/or shortfall		0	
Adj. max levy due to error correction and/or shortfall		30,086,070	



1782 – Debt Worksheet

- For units with debt funds, the Debt Worksheet is included to list the specific debts and detail the debt expenditures across 30 months.
 - First 18 Months of payments used for certified levy.
 - Final 12 Months of payments are used to calculate maximum operating balance for debt.
- The 1782 Notice will contain a separate page for each debt fund. Each page will contain all debts reportedly tied to the fund.



FAQ– How is the Operating Balance Calculated?

- The maximum allowable operating balance for an individual debt is:
 - (1) For debt originally incurred before July 1, 2014, the lesser of:
 - (A) 50% of the budget estimate for the debt for the year after the budget year;
 - (B) the debt payment to be made in the first six months of the year after the budget year.
 - (2) For debt originally incurred after June 30, 2014, the lesser of:
 - (A) 15% of the budget estimate for the debt for the year after the budget year;
 - (B) the debt payment to be made in the first six months of the year after the budget year.
- Additional guidance for the Operating Balance is available on the May 21, 2021 memo [The “15/50 Rule”](#).



1782 – Debt Worksheet

Fund: 0180

Name of Issue	Line 5 <i>July 1 - Dec 31 2021</i>	Line 15 <i>Jan 1 - Dec 31 2022</i>	Line 18A <i>Jan 1 - June 30 2023</i>	Line 18B <i>July 1 - Dec 31 2023</i>	Line 18 <i>Calculated Max Op Bal</i>
General Obligation Bonds, Series 2016A Post 06/30/2005 Debt ? Yes Post 06/30/2014 Debt ? Yes	49,355	15% (48,715 +	49,065)	= 14,667
<i>This debt is limited to an operating balance of 15% of the 2023 payments. (Pursuant to IC 6-1.1-17-22)</i>					
General Obligation Bonds, Series 2016B Post 06/30/2005 Debt ? Yes Post 06/30/2014 Debt ? Yes	43,830	15% (44,360 +	43,760)	= 13,218
<i>This debt is limited to an operating balance of 15% of the 2023 payments. (Pursuant to IC 6-1.1-17-22)</i>					



1782 – Debt Worksheet

Fund: 2482

Name of Issue	Line 5 <i>July 1 - Dec 31 2021</i>	Line 15 <i>Jan 1 - Dec 31 2022</i>	Line 18A <i>Jan 1 - June 30 2023</i>	Line 18B <i>July 1 - Dec 31 2023</i>	Line 18 <i>Calculated Max Op Bal</i>
City of Carmel (Indiana) Redevelopment Authority Lease Rental Revenue Refunding Bonds of 2011 Post 06/30/2005 Debt ? No Post 06/30/2014 Debt ? No	1,407,500		50% (1,400,500	+ 1,393,000) = 1,396,750
<i>This debt is limited to an operating balance that is the lesser of the first payment in 2023 or 50% of the 2023 payments. (Pursuant to IC 6-1.1-17-22)</i>					
Fees Post 06/30/2005 Debt ? No Post 06/30/2014 Debt ? No	0	0	0	0	0
Totals	1,407,500	2,808,000	1,400,500	1,393,000	1,396,750



1782 – Debt Worksheet

- The Debt Worksheet calculates a maximum operating balance of \$9,265.
- The Funds Report shows an operating balance that is \$66 under the maximum.

2022 Debt Service Worksheet

Fund: 1182

Name of Issue	Line 5 <i>July 1 - Dec 31 2021</i>	Line 15 <i>Jan 1 - Dec 31 2022</i>	Line 18A <i>Jan 1 - June 30 2023</i>	Line 18B <i>July 1 - Dec 31 2023</i>	Line 18 <i>Calculated Max Op Bal</i>
2017 Fire Truck Post 06/30/2005 Debt ? Yes Post 06/30/2014 Debt ? Yes <i>This debt is limited to an operating balance of 15% of the 2023 payments. (Pursuant to IC 6-1.1-17-22)</i>	30,884	61,768	30,884	30,884	9,265
Totals	30,884	61,768	30,884	30,884	9,265

Funds Report Pay 2022

Budget Year - 2022		
Revenues		
10. Levy Excess (15)	-	-
11. Property Tax Levy (16)	32,883	54,817
12. Property Tax Cap Impact	(706)	-
13. Miscellaneous Revenue (8b)	3,474	5,689
14. Budget Year Total Revenues	35,451	60,506
Expenses		
15. 2022 Budget Estimate (1)	22,750	61,768
16a. Outstanding Temp Loans (4b)	-	-
16b. Permanent Transfers (4b)	-	-
16c. School Transfers Out (1a)	-	-
17. Total 2022 Expenses	22,750	61,768
18. Operating Balance (Est. Dec. 31st 2022, Cash Balance)	58,151	9,199
19. Tax Rate (17)	0.0218	0.0414
20. Assessed Value	149,921,139	132,407,522
Max Levy Type	UT	00



1782 – Debt Worksheet

- If the tax rate was increased by 0.0001, property taxes would increase by \$132, which would result in the fund be over the maximum allowed operating balance.

1782 Notice Notes Report

1182 FIRE EQUIPMENT DEBT \$61,768

Budget approved for displayed amount.

Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.

Funds Report Pay 2022

Budget Year - 2022		
Revenues		
10. Levy Excess (15)	-	-
11. Property Tax Levy (16)	32,683	54,817
12. Property Tax Cap Impact	(708)	-
13. Miscellaneous Revenue (8b)	3,474	5,689
14. Budget Year Total Revenues	35,451	60,506
Expenses		
15. 2022 Budget Estimate (1)	22,750	61,768
16a. Outstanding Temp Loans (4b)	-	-
16b. Permanent Transfers (4b)	-	-
16c. School Transfers Out (1a)	-	-
17. Total 2022 Expenses	22,750	61,768
18. Operating Balance (Est. Dec.31st 2022, Cash Balance)	58,151	9,199
19. Tax Rate (17)	0.0218	0.0414
20. Assessed Value	149,921,139	<u>132,07,522</u>
Max Levy Type	UT	00

9,265 Max Operating Balance



1782 Responses and Deadlines



1782 Notice - Responses

- The response to the 1782 may include:
 - Budget reductions,
 - Reallocation of levies*,
 - Revisions in the types or amount of miscellaneous revenues,
 - Request review of any other item about which, in the view of the political subdivision, the department is in error.

*Note 1: Reallocations are subject to the advertised and adopted budgets, levies, and rates.



1782 Notice – Response Example #1

Your response must be received no later than December 9, 2021

Questions on this Notice and the information and calculations contained on the within may be directed to your Budget Field representative. Requests for adjustments may be provided to the Department electronically by either emailing your signed response to the Department at 1782Notices@dlgf.in.gov or by fax to (317) 232-0178.

Check the appropriate Box: No changes requested
 Please make the following changes according to the attached information

I acknowledge receipt of the notice:

James Dean
Signature

Firechief@TTFPD.com
Email

December 2, 2021

Department of Local Government Finance
Attn: Budget Division

Following is the response to the Training Township Fire Protection District 1782 Notice for Budget Year 2022

1. Fund 8691 – Special Cumulative Fire. The budget was decreased due to insufficient funds. That is due to the additional appropriation on Line 6. The unit received a grant of \$214,480 that was received in the last six months of 2021. Neither of these amounts were known at the time of the budget preparation.
Please adjust the last six months miscellaneous revenue to include the grant amount.
We ask that the adopted budget of 252,600 then be restored.

Please contact us should you have any questions.

Thank you.



1782 Notice – Response Example #2

Your response must be received no later than December 9, 2021

Questions on this Notice and the information and calculations contained on the within may be directed to your Budget Field representative. Requests for adjustments may be provided to the Department electronically by either emailing your signed response to the Department at 1782Notices@dlgf.in.gov or by fax to (317) 232-0178.

Check the appropriate Box: No changes requested

Please make the following changes according to the attached information

I acknowledge receipt of the notice:

James Dean

Signature

Firechief@TTFPD.com

Email

Please reduce the Line 5 (remaining appropriations) for the General fund by \$50,000 as authorized by the attached appropriation reduction resolution.



1782 Notice – Response Example #3

Your response must be received no later than **December 9, 2021**

Questions on this Notice and the information and calculations contained on the within may be directed to your Budget Field representative. Requests for adjustments may be provided to the Department electronically by either emailing your signed response to the Department at 1782Notices@dlgf.in.gov or by fax to (317) 232-0178.

- Check the appropriate Box: No changes requested
 Please make the following changes according to the attached information

I acknowledge receipt of the notice:

James Dean Firechief@TTTPD.com
Signature Email

Funds Report Pay 2022

July to December - 2021

Revenues	Fund: 0101	Fund: DB40
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Budget Year - 2022

Revenues		
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10. Levy Excess (15)	-	-
11. Property Tax Levy (16)	47,619 57,819	19,603 9,803
12. Property Tax Cap Impact	(18,100)	-
13. Miscellaneous Revenue (6b)	200,333	20,679
14. Budget Year Total Revenues	239,852	30,282

Expenses

15. 2022 Budget Estimate (1)	243,400	50,253
16a. Outstanding Temp Loans (4b)	-	58,000
16b. Permanent Transfers (4b)	-	-
16c. School Transfers Out (1a)	-	-
17. Total 2022 Expenses	243,400	50,253
18. Operating Balance (Est. Dec.31st 2022, Cash Balance)	33,430	-

Reallocates
levy reduction

Restores adopted
budget



1782 Notice - Deadlines

- The political subdivision has ten (10) calendar days from the date that the Department issues the notice to provide a response electronically in the manner prescribed by the Department.
- The Department may not consider any adjustments or requests that are suggested by the political subdivision after the expiration of the ten (10) day period allowed.



Avoiding Surprises on the 1782 Notice



Tip #1: Department Budget Workshops

- Attend the (Optional) Department Summer Budget Workshops in July/August.
- Civil units can prepare certain information, and work with the Department to complete select budget forms and have them uploaded into Gateway.
- Provides an opportunity to discuss questions or concerns about the budget cycle.
- Workshops can be used to discuss the procedures to submit various budget documentation to Gateway.



Tip #2: DLGF July Estimates

- Review the Department’s “July Estimates” available on the [County Specific Information](#) section of the Department’s website.
- Maximum Levy Estimates

Calculation of Estimated Maximum Levy for Budget Year 2022	
Maximum Levy Type: UT Civil	
2021 Maximum Levy	18,183
PLUS: 2021 Permanent Appeal Amount and New Max Levies	0
PLUS: Other Adjustments to 2021 Maximum Levy (1)	0
2021 Maximum Levy for Growth Quotient	18,183
TIMES: Assessed Value Growth Quotient (2)	1.0430
Initial 2022 Maximum Levy	18,965
PLUS: Potential 2022 Appeals as Reported by Unit	0
Estimated 2022 Maximum Levy Prior to Allowable Adjustments	18,965
PLUS: Estimated 2022 Cumulative Capital Development Adjustment (3)	0
PLUS: Estimated 2022 Mental Health Adjustment (4)	0
PLUS: Estimated 2022 Developmental Disabilities Adjustment (4)	0
PLUS: Other adjustments reported by the taxing unit	0
Estimated 2022 Maximum Levy	18,965



Tip #2: DLGF July Estimates

- Review the Department’s “July Estimates” available on the [County Specific Information](#) section of the Department’s website.
- Estimated Maximum Budget for Libraries

Pursuant to Indiana Code ("IC") 6-1.1-17-20.3(a)(2), library boards may adopt budgets and levies for libraries that grow their budget by no more than the prior year budget multiplied by the maximum levy growth quotient minus 1, rounded down to the nearest dollar. Library boards intending to adopt their own budgets and levies are required to verify that the adopted budget is within the maximum permitted by law. Budgets adopted by library boards above the calculated maximum are invalid and will result in a continuation of the library’s prior year budget.

Proposed budgets that are above the calculated maximum may be valid only if adopted by the library’s fiscal body pursuant to IC 6-1.1-17-20.3.

This report is for informational purposes only and is not a final calculation.

2021 Total Certified Budget	4,813,673
Times the MLGQ	1.043
Budget times MLGQ	5,020,660.94
Minus \$1	-1
2022 Maximum Budget for Library Adoption (Rounded Down)	5,020,659



Tip #2: DLGF July Estimates

- Review the Department’s “December Property Tax Estimate” as part of the Department’s issued July estimates.
- This is what the Department will use to calculate the December property tax estimate on Line 2 of Form 4B.*

December Property Tax Collections Calculation Worksheet for Budget Year 2022

	<u>Fund</u>	2021 <u>Certified Levy</u>	2021 <u>Abstract Levy</u>	Starting Levy <u>for Line 2</u>	June 2021 <u>Distributions</u>	Estimated 2022 <u>Line 2</u>
0101	GENERAL	12,199	12,092	12,092	_____	_____
0840	TOWNSHIP ASSISTANCE	0	0	0	_____	_____
1111	FIRE	19,207	19,038	19,038	_____	_____



Tip #3: Enter, Check, and Internal Controls

- The values submitted on the Budget forms in Gateway will be the values used to certify your budget. After the forms are completed, how will you check the information:
 - Current Year Financial Worksheet: Expenditures and cash balances.
 - Form 1: Line-item expenditures.
 - Form 2: Revenues.
 - Form 4B: Levies, Tax Rates, Operating Balances.



Tip #3: Enter, Check, and Internal Controls

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (Including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals (Included in Column 3)	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0101-GENERAL	\$0	\$0	\$0	13,801	
0840-TOWNSHIP ASSISTANCE	\$0	\$0	\$0	3,296	
1312-RECREATION	\$0	\$0	\$0	0	

- On your Form 3, is your Unit advertising the budgets and levies that will be discussed at your public hearing?



Tip #3: Enter, Check, and Internal Controls

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0101	GENERAL	\$0	\$0	0.0000
0840	TOWNSHIP ASSISTANCE	\$0	\$0	0.0000
1312	RECREATION	\$0	\$0	0.0000
		Total: \$0	Total: \$0	Total: 0.0000

- On your Form 4, are the budgets, levies, and tax rates presented consistent with what is being discussed at the adoption meeting?



Tip #4: Understanding CNAV

- Use an effective NAV estimate.
 - Overestimating the NAV can cause the adopted rate to be lower than the rate needed to generate the adopted levy.
 - Underestimating the NAV on Form 4B can cause the adopted rate to be inflated, which will be reduced to the maximum during certification.



Tip #5: Understanding Form 2

- Use an effective estimate of non property tax revenue.
 - Overestimating revenues can result in the Department certifying a budget that may not be fully funded.
 - Underestimating revenues can result in the Department certifying a fully funded budget that may a higher ending cash balance that can:
 - Aid with cash flow.
 - Be used to fund an additional appropriation.
 - Be saved for a future project/expenditure.