



# Department of Local Government Finance

## Common Budget Mistakes and How to Avoid Them

Miranda Bucy

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# Disclaimer

- This presentation and other Department of Local Government Finance materials are not a substitute for the law. The following is not legal advice, just an informative presentation. The Indiana Code always governs.



# Agenda

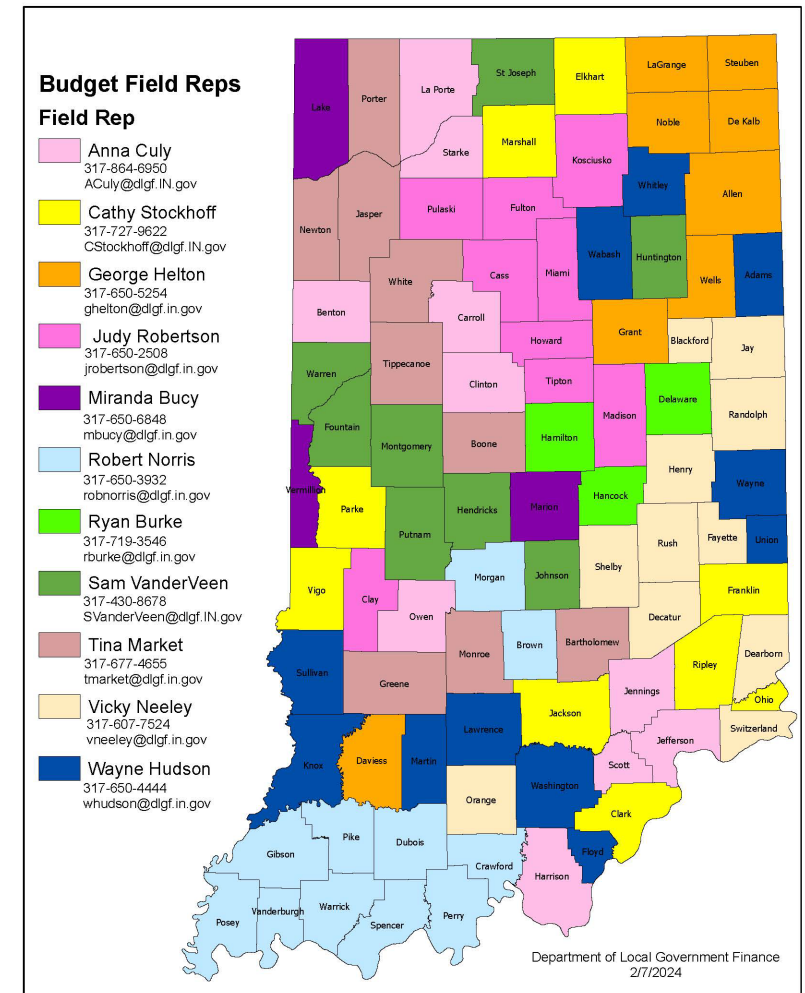
- Who is your Number 1 Resource?
- Gateway Access
- Summer Budget Workshops
- Common Mistakes by Budget Form
- Special Circumstances and Unit type specific
- What To Do When The Unexpected Happens



# Who is your Number 1 Resource?

- What the Department can't do.
  - Give Financial Advice.
  - Give Legal Advice.
- What the Department can do.
  - Review forms for common mistakes.
  - Double check your budget calendar.
  - Help resolve errors on the error prevention report.
  - Help explain how forms are supposed to work.
  - Help with historical figures.

Budget Field Representative County Assignments





# Gateway Access

- The Department launched a new online application for the LDA process.
- Now that the application is live, the Department is no longer accepting the papers forms. All new LDA applications must be submitted through the online site <https://gatewaylda.ifionline.org>.
- [LDA User Guide](#)
- All existing Editor and Read Only access permissions will be removed in early June. A new online LDA submission will be required each year as the Department will reset permissions annually in June.



# Summer Budget Workshops



# What are the benefits of Summer Budget Workshops?

What are the benefits of Summer Budget Workshops?

- Opportunity for a one-on-one budget help session with your Field Rep!
- FR will collect financial information used to determine fundability of budget.
- Your Field Rep can help you estimate certain revenues.
- Your Field Rep can review your meeting dates to make sure they meet with statutory obligations.
- Review to see if levies are set at, above, or under the Maximum Levy.



# Not Taking Advantage of Summer Budget Workshops

What are the benefits of Summer Budget Workshops?

- Help with the allowable rate on rate-driven funds.
- If applicable, review debt payments and amortizations schedules.
- Discuss fundability of budgets and potential effects on cash balances.
- Assist with completing some forms and giving instructions of how to complete the remainder to be ready for meetings.
- FR will give instructions on what happens after workshops (meetings, form submission, etc.).





# How to Prepare for Summer Budget Workshops

Your Field Rep is going to need a few things before workshops to make this time a success:

- June 30 financials – We will need copies of your financial records that show your June 30 cash balances, including investments and total disbursements by fund, for January 1 through June 30.
- Form 1 – It is helpful if you have the Form 1 completed before coming to workshops. But if time is running out, we can work with the bottom-line totals by fund.
- Meeting Dates – So we can be sure statutory requirements are met and to be able to assist with the Form 3 we will need the date, time, and location of the Public Hearing and Adoption Meeting.





# Common Mistakes by Budget Form



# Current Year Financial Worksheet (CYFW)

## Current Year Financial Worksheet: Additional Calculations for Form 4B

 [Click to edit form](#)

 Not 'Ready to Submit'.

**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** 



# Current Year Financial Worksheet

- The Current Year Financial Worksheet is a snapshot of your financial situation on June 30.
- This form is the starting point of the 18-month cycle covered on the budget forms.
- Completing this form will fill out Lines 1, 2, 5, 6, 7, and 16 on the Form 4B.

<b>Line 5</b>	
<b>APPROPRIATIONS</b>	
1. Current Year Approved Budget	\$ 263,325
2. Encumbrances Brought Forward	\$ <input type="text" value="0"/>
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$ <input type="text" value="0"/>
b) Reductions January through June	\$ <input type="text" value="0"/>
4. Other Non-Appropriated Obligations	\$ <input type="text" value="0"/>
5. Total Approved Appropriations	\$ 263,325
<b>DISBURSEMENTS</b>	
6. January through June Current Year Disbursements	\$ <input type="text" value="0"/>
7. Appropriation Balance	\$ 263,325
8. Reductions July through December	\$ <input type="text" value="0"/>
9. Estimated Current Year Expenditures July through December	\$ 263,325
<b>Line 6</b>	
10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year	\$ <input type="text" value="0"/>
<b>Line 7</b>	
11. Levy excess not transferred prior to June 30	\$ <input type="text" value="0"/>
12. Temporary loans outstanding as of June 30 and transfers out July 1 – Dec 31, 2023	\$ <input type="text" value="0"/>
What fund is being repaid/receiving the transfer?	<input type="text"/>
13. Total temporary loans, transfers out, and levy excess for July 1 – December 31, 2023	\$ 0
<b>Line 16</b>	
14. Temp loans to be repaid in the first 6 months of 2024 and transfers out in 2024	\$ <input type="text" value="0"/>
What fund is being repaid/receiving the transfer?	<input type="text"/>
<b>Line 1</b>	
15. June 30 Cash Balance, including investments	\$ <input type="text" value="0"/>
<b>Line 2</b>	
16. Taxes to be collected, present year (December settlement)	\$ <input type="text" value="0"/>



# CYFW - Encumbrances

- Forgetting to include Encumbrances:
  - What is an encumbrance? An encumbrance is an expense that is budgeted in one year but was not spent in that year and is carried forward by resolution into the next year.
  - Please check with State Board of Accounts on the proper procedures to encumber appropriations from one year to the next.
- Encumbrances will be listed on line 2 of the Current Year Financial Worksheet.
- Encumbrances increase your current year approved budget.

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$ 263,325
2. Encumbrances Brought Forward	\$ <input type="text" value="0"/>
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$ <input type="text" value="0"/>
b) Reductions January through June	\$ <input type="text" value="0"/>
4. Other Non-Appropriated Obligations	\$ <input type="text" value="0"/>
5. Total Approved Appropriations	\$ 263,325



# CYFW - Non-Appropriated Obligations

What is a non-appropriated obligation?

- A non-appropriated obligation is something that shows in the disbursement total in your financials but does not count against your approved appropriations.

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$ 263,325
2. Encumbrances Brought Forward	\$ <input type="text" value="0"/>
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$ <input type="text" value="0"/>
b) Reductions January through June	\$ <input type="text" value="0"/>
4. Other Non-Appropriated Obligations	\$ <input type="text" value="0"/>
5. Total Approved Appropriations	\$ 263,325





# CYFW - Non-Appropriated Obligations

- Examples:
  - Purchase of an investment.
  - Insurance Reimbursements.
  - Transfers to Levy Excess.
  - Transfers to Rainy Day.
  - Transfer of funds due to Temporary Loans.
  
- Key concern is, do these non-appropriated disbursements show as part of the expenditures for the first 6 months? If not, they do not need to be listed on this line.

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$ 263,325
2. Encumbrances Brought Forward	\$ <input type="text" value="0"/>
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$ <input type="text" value="0"/>
b) Reductions January through June	\$ <input type="text" value="0"/>
4. Other Non-Appropriated Obligations	\$ <input type="text" value="0"/>
5. Total Approved Appropriations	\$ 263,325





# CYFW - Expenditures

Using the wrong amount for expenditures:

- Using expenditures for just the month of June instead of the total for the first 6 months.
- Picking up the revenue column instead of the expense column.

DISBURSEMENTS	
6. January through June Current Year Disbursements	\$ <input type="text" value="0"/>
7. Appropriation Balance	\$ 263,325
8. Reductions July through December	\$ <input type="text" value="0"/>
9. Estimated Current Year Expenditures July through December	\$ 263,325





# CYFW - Additional Appropriations & Reduction to Appropriations

- There are two sections on the CYFW for additional appropriations and reductions to appropriations.
- One for the first six months of the calendar year — Lines 3A and 3B.
- To be able to include an additional appropriation or a reduction to appropriations for the first 6 months of the year these need to be entered and approved through the Additional Appropriation Application prior to June 30.

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$ 263,325
2. Encumbrances Brought Forward	\$ <input type="text" value="0"/>
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$ <input type="text" value="0"/>
b) Reductions January through June	\$ <input type="text" value="0"/>
4. Other Non-Appropriated Obligations	\$ <input type="text" value="0"/>
5. Total Approved Appropriations	\$ 263,325



# CYFW - Additional Appropriations & Reduction to Appropriations

- For line 8, list the total of reductions completed or that you plan to do after June 30.
- For any reductions to be worked into the budget they must either be submitted through the Additional Appropriation Application, or the resolution must be provided to your DLGF Budget Field Representative.
- For line 10, list the total of additional appropriations that have been submitted or you plan to submit to the Department after to June 30.

DISBURSEMENTS	
6. January through June Current Year Disbursements	\$ <input type="text" value="0"/>
7. Appropriation Balance	\$ 263,325
8. Reductions July through December	\$ <input type="text" value="0"/>
9. Estimated Current Year Expenditures July through December	\$ 263,325
Line 6	
10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year	\$ <input type="text" value="0"/>



# CYFW - Cash Balance

- Line 15: June 30 Cash Balance
- Make sure you pull the June 30 ending cash balance.
- Make sure all investments are included.
- Line 16: December Tax Draw
- This amount should be the lesser of Certified Levy or Abstract Levy less Circuit breaker minus what was deposited as June Settlement for property taxes only.
- We offer a July Estimate that will help with this calculation: 2024 December Property Tax Collections Calculation Worksheet)
- If June Settlement was not deposited prior to June 30 this should be a full year.

<b>Line 1</b>	
15. June 30 Cash Balance, including investments	\$ <input type="text" value="0"/>
<b>Line 2</b>	
16. Taxes to be collected, present year (December settlement)	\$ <input type="text" value="0"/>



# Form 1

<b>Current Year Financial Worksheet: Additional Calculations for Form 4B</b>	
<b>Debt Worksheet</b>	
<b>Form 1: Budget Estimate</b>	
<hr/>	
<a href="#">Click to edit form</a>	Not 'Ready to Submit'.
<hr/>	
<b>Form 2: Estimate of Miscellaneous Revenues</b>	
<b>Form 3: Notice to Taxpayers</b>	
<b>Form 4: Ordinance / Resolution of Appropriations and Tax Rates</b>	
<b>Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate</b>	
<b>1782 Recipients: Registration of 1782 Notice E-mail Recipients</b>	



# Budget Form 1

Select Category Tab

<span>Personal Services</span> <span>Supplies</span> <span>Services And Charges</span> <span>Capital Outlays</span> <span>Debt Service</span>						
Sub-Category	Line Item Code	Description	Advertised Amount		Adopted Amount	Add/Delete
Salaries and Wages	<input type="text" value="0101-100"/>	<input type="text" value="Salary of Trustee"/>	\$ <input type="text"/>		\$ <input type="text"/>	X
Salaries and Wages	<input type="text" value="0101-200"/>	<input type="text" value="Salary of Clerk"/>	\$ <input type="text"/>	<b>COPY</b> →	\$ <input type="text"/>	X
Salaries and Wages	<input type="text" value="0101-300"/>	<input type="text" value="Pay of Township Boar"/>	\$ <input type="text"/>		\$ <input type="text"/>	X
Salaries And Wages	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>		\$ <input type="text"/>	<b>+ ADD</b>
<b>TOTALS BY CATEGORY</b>			Total: \$ 0		Total: \$ 0	
<b>TOTALS BY DEPT BY FUND</b>			Total: \$ 0		Total: \$ 0	
<b>TOTALS BY FUND</b>			Total: \$ 0		Total: \$ 0	
<b>TOTALS BY UNIT</b>			Total: \$ 1,000		Total: \$ 1,000	



# Budget Form 1

- Check number of pay periods—is this the odd year that has 27 pays?
- If you upload information into Gateway Form 1, double check that upload. At minimum, do the totals match?
- Are you adding staff?
- Are you making a one-time purchase?
- Are you going to be budgeting for a new fund this year?
- \*Details are for your use, make them make sense for you.\*



# Form 2

<b>Current Year Financial Worksheet: Additional Calculations for Form 4B</b>	
<b>Debt Worksheet</b>	
<b>Form 1: Budget Estimate</b>	
<b>Form 2: Estimate of Miscellaneous Revenues</b>	
<hr/>	
<a href="#">Click to edit form</a>	Not 'Ready to Submit'.
<b>Form 3: Notice to Taxpayers</b>	
<b>Form 4: Ordinance / Resolution of Appropriations and Tax Rates</b>	
<b>Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate</b>	
<b>1782 Recipients: Registration of 1782 Notice E-mail Recipients</b>	



# Form 2

- Form 2 is for listing all non-property tax revenue.
- Divided into two sections.
  - Column A for July-Dec of the current year.
  - Column B for Jan-Dec of the budget year.

	Taxes And Intergovernmental	Licenses And Permits	Charges For Services	Fines, Forfeitures, And Fees	Other Receipts	
Revenue Code <input type="text"/>	Description				July 1 to Dec 31, 2023 <input type="text"/>	Jan 1 to Dec 31, 2024 <input type="text"/>
R111	Cigarette Tax Distribution				\$ <input type="text"/>	\$ <input type="text"/>
R114	Vehicle/Aircraft Excise Tax Distribution				\$ <input type="text"/>	\$ <input type="text"/>
R135	Commercial Vehicle Excise Tax Distribution (CVET)				\$ <input type="text"/>	\$ <input type="text"/>
R136	ABC Gallonage Tax Distribution				\$ <input type="text"/>	\$ <input type="text"/>
R138	Local Income Tax (LIT) Certified Shares				\$ <input type="text"/>	\$ <input type="text"/>
<b>TOTALS BY CATEGORY</b>					Total: \$ 0	Total: \$ 0
<b>TOTALS BY FUND</b>					Total: \$ 0	Total: \$ 0
<b>TOTALS BY UNIT</b>					Total: \$ 0	Total: \$ 0





## Form 2

- Double check the revenue codes listed.
  - Are you still receiving this revenue?
  - Are they still coming in as you have been estimating?
  - Should any other revenues be listed?
  - How do revenues come in?
    - Monthly
    - Annually – have you already received?
    - Twice a year – did you receipt in the first half?



# Form 2

## Transfers to Rainy Day

- We cannot include a Transfer to Rainy Day in Column A without a signed resolution.
- We cannot include a Transfer to Rainy Day in Column B.
  - Transfers to Rainy Day are to be for unencumbered, unexpended appropriations and at the time of the budget you cannot know what will fall into this category for the budget year.



# Form 3

<b>Current Year Financial Worksheet: Additional Calculations for Form 4B</b>	
<b>Debt Worksheet</b>	
<b>Form 1: Budget Estimate</b>	
<b>Form 2: Estimate of Miscellaneous Revenues</b>	
<b>Form 3: Notice to Taxpayers</b>	
<hr/>	
<a href="#">Click to edit form</a>	Not 'Ready to Submit'.
<hr/>	
<b>Form 4: Ordinance / Resolution of Appropriations and Tax Rates</b>	
<b>Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate</b>	
<b>1782 Recipients: Registration of 1782 Notice E-mail Recipients</b>	



# Form 3

- Form 3 is submitted through Gateway to advertise the budget.
- After submission, the Notice can be found at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov).
- The Form 3 is split into two sections. The first contains information for:
  - Name of the adopting body.
  - Date, time, and location of the Public Hearing and the Adoption Meeting.

The Notice to Taxpayers is available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov) or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at [100 N Main Street](#).

Notice is hereby given to taxpayers of [Dlqf City 11, Gateway1 County](#), Indiana that the proper officers of [Dlqf City 11](#) will conduct a public hearing on the year [2024](#) budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of [Dlqf City 11](#) not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, [Dlqf City 11](#) shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of [Dlqf City 11](#) will meet to adopt the following budget:

### Fill in Hearing Info

Date of Public Hearing	Tuesday, September 05 2023
Time of Public Hearing	7:00 PM
Public Hearing Place	100 N Main Street

Date of Adoption Meeting	Tuesday, October 03 2023
Time of Adoption Meeting	6:30 PM
Adoption Meeting Place	100 N Main Street



# Meeting Dates

Things to consider when scheduling meetings:

- Except for first and second-class cities, the public hearing and adoption meeting must be a minimum of 10 days apart.
- Review your calendar to make sure a quorum is available for the public hearing and adoption meeting dates. A quorum is necessary for both meetings to take place.
  - Did you set a meeting for Labor Day (First Monday of September)?
  - Did you set it for Columbus Day (Second Monday of October)?
  - Did you set it for a weekend?
  - All these types of dates are allowable but ask yourself: Will your board be available?



# Mistakes With Scheduling The Meetings

- Not having enough time between the submission of the Form 3 and the public hearing.
  - Form 3 must be submitted in Gateway a minimum of 10 calendar days prior to the Public Hearing.

Unsubmitted

A screenshot of a software interface showing a yellow header bar with the text "Form 3: Notice to Taxpayers" and a warning icon. Below the header is a light yellow box containing a pencil icon and the text "Click to edit form". To the right of this box is a warning icon and the text "Not 'Ready to Submit'".

Submitted

A screenshot of a software interface showing a green header bar with the text "Form 3: Notice to Taxpayers" and a checkmark icon. Below the header is a light green box containing a magnifying glass icon and the text "Click to view form". To the right of this box is a checkmark icon and the text "This form has been submitted." Below this box, it says "Submitted on 8/30/2023 10:25:57 AM".

- Not having enough days between the Public Hearing and Adoption meeting.
- Scheduling meetings when a quorum is not available.
- Not giving yourself room to reschedule meetings if necessary.



# Form 3

- The second section of the Form 3 contains the proposed budgets, levies, and proposed appeals. The form is already populated with the current year certified levies and there is a column to show the percentage change from the current certified to the proposed levies.

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)
	Click Here to Insert Form 4b advertised amounts ↓	Click Here to Insert Form 4b advertised amounts ↓			
0005-CASINO/RIVERBOAT	\$ 0	\$ 0	\$ 0	0	
0061-RAINY DAY	\$ 0	\$ 0	\$ 0	0	
0101-GENERAL	\$ 0	\$ 0	\$ 0	0	
0180-DEBT SERVICE	\$ 0	\$ 0	\$ 0	0	
0706-LOCAL ROAD & STREET	\$ 0	\$ 0	\$ 0	0	
0708-MOTOR VEHICLE HIGHWAY	\$ 0	\$ 0	\$ 0	0	
2379-CUMULATIVE CAPITAL IMP (CIG TAX)	\$ 0	\$ 0	\$ 0	0	
<b>Totals:</b>	<b>Total: \$ 0</b>	<b>Total: \$ 0</b>	<b>Total: \$ 0</b>	<b>Total: \$ 0</b>	



# Form 3

- Budgets
- Have you included all new funds?
  - Did you establish a new cumulative fund?
  - Are you issuing a new debt and in need of a new debt fund?
  - We cannot certify a budget, levy, or rate for funds not listed on the Form 3.
- Compare the amounts listed in column 2 “Budget Estimates” to the Form 1 advertised columns. Do the amounts match?
- Form 3 sets the ceiling for what we can approve as a budget.
- Compare to last year’s adopted budget and certified budget to the current year proposed budget. Do the increases and/or decreases make sense?

1 Fund Name	2 Budget Estimate
0005-CASINO/RIVERBOAT	\$0
0061-RAINY DAY	\$0
0101-GENERAL	\$0
0180-DEBT SERVICE	\$0
0706-LOCAL ROAD & STREET	\$0
0708-MOTOR VEHICLE HIGHWAY	\$0





# Form 3

1	2	3	4	5	6
Fund Name	Budget Estimate	Maximum Estimated Funds to be Raised (Including appeals and levies exempt from maximum levy limitations)	Excessive Levy Appeals (Included in Column 3)	Current Tax Levy	Levy Percentage Difference (Column 3 / Column 5)
0005-CASINO/RIVERBOAT	\$ -	\$ -	\$ -	\$ -	
0061-RAINY DAY	\$ -	\$ -	\$ -	\$ -	
0101-GENERAL	\$ -	\$ 2,000.00	\$ -	\$ 1,500.00	33.33%
0180-DEBT SERVICE	\$ -	\$ 95,460.00	\$ -	\$ 39,560.00	141.30%
0706-LOCAL ROAD & STREET	\$ -	\$ -	\$ -	\$ -	
0708-MOTOR VEHICLE HIGHWAY	\$ -	\$ 250.00	\$ -	\$ 350.00	-28.57%

- Levies
- Do you have levies listed? Form 3 sets the ceiling for what we can approve as a certified levy.
- Compare proposed levies (column 3) to the current certified levies (column 5). Do the increases/decreases make sense?



# Form 3 - Max Levy Estimate

This section of the Form 3 will be populated by the Department.

Compare your advertised levies to the maximum levy. Are you at the maximum, under the maximum, or over the maximum, and is that where you want to be?

NOTE: Debt Fund Levies and some Cumulative Fund levies should not be included in this calculation.

Estimated Civil Max Levy	\$280,447
Est. Fire Max Levy	\$0
Est. Fire Territory Max Levy	\$0
Est. School Operations Max Levy	\$0
Property Tax Cap Credit Estimate	\$3,900



# Form 3 - Max Levy Estimate

- When looking at the maximum levy placed on the Form 3, there may be some adjustments to take into consideration. Each July, we release a Maximum Levy Estimate. This is an Excel document and has places where you can adjust as you have better figures.
- This report can be found on our website [www.in.gov/dlgf](http://www.in.gov/dlgf) under “County Specific Information.”



# Form 3 - Max Levy Estimate

- Yellow sections indicate an editable cell on the worksheet.
- The form is currently populated with what was entered for proposed appeals on the Pre-Budget Worksheet. This number can be adjusted up or down and then the bottom line will recalculate with the new figure.
- The CCD Adjustment is going to be based on the prior year assessed value, if you have the current year assessed value you may want to adjust this line accordingly.
- Counties have lines for our calculated Maximum Mental Health and Developmental Disabilities amounts, but the approved adjustment will be what is adopted as part of the budget, if adopting less than the maximum please update the figures to what is actually being adopted.

## Step 2: 2024 Maximum Levy Calculation

	Default Amount	Estimates
2330456-UT		
2023 Maximum Levy		870,718
Plus: 2023 Permanent Appeal Amounts and New Maximum Levies		-
Plus: Other Adjustments to 2023 Maximum Levy (1)		-
2023 Maximum Levy for Growth Quotient		870,718
TIMES: Maximum Levy Growth Quotient (2)		1.0400
Initial 2024 Maximum Levy		905,547
PLUS: Potential 2024 Appeals as Reported by Unit *	-	-
Estimated 2024 Maximum Levy Prior to Allowable Adjustments		905,547
PLUS: Estimated 2024 Cumulative Capital Development Adjustment (3)	18,601	18,601
Does not apply to this type of unit		-
Does not apply to this type of unit		-
PLUS: Other adjustments reported by the taxing unit		-
Estimated 2024 Maximum Levy		924,148



# Form 4

**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** 

 [Click to edit form](#)

 Not 'Ready to Submit'.

**Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate** 

**1782 Recipients: Registration of 1782 Notice E-mail Recipients** 



# Form 4

- Form 4 is divided into 3 sections.
- The first section will list the adopting body and the adoption date.
- The adoption date on the Form 4 should match the adoption date on the Form 3.

Be it ordained / resolved by the City Council that for the expenses of DlGF City 11 for the year ending December 31, 2024 the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of DlGF City 11, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the Common Council And Mayor.

Name of Adopting / Fiscal Body	Type of Adopting / Fiscal Body	Date of Adoption
<u>City Council</u>	<u>Common Council and Mayor</u>	<u>10/03/2023</u>

Enter Information into Paragraph Above



# Form 4

- The second section of the Form 4 will list the budgets, levies, and rates to be adopted.
- Make sure budgets, levies, and rates are completed.
- If there are any zeroes, are they supposed to be there?
- Compare the Form 4 to the Form 3, do the changes make sense?
- Compare the Form 4 to the Certified Budget.

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0005	CASINO/RIVERBOAT	\$1,000	\$0	0.0000
0061	RAINY DAY	\$0	\$0	0.0000
0101	GENERAL	\$0	\$0	0.0000
0180	DEBT SERVICE	\$0	\$0	0.0000
0706	LOCAL ROAD & STREET	\$0	\$0	0.0000
0708	MOTOR VEHICLE HIGHWAY	\$0	\$0	0.0000
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$0	\$0	0.0000
		Total: \$1,000	Total: \$0	Total: 0.0000



# Form 4









- The last section of the Form 4 is for the board to adopt the budget.
- Make sure each board member present at the adoption meeting marks their vote and signs the form. Both are needed for the vote to count.


Edit	Delete	Name				Signature
		John Doe	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	_____
		Jane Smith	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	_____
		James Miller	Aye <input type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	_____






# 1782 Notice Recipients

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

 [Click to edit form](#)

 Not 'Ready to Submit'.



# 1782 Notice Recipients

- This form is used to determine who the Department will send the 1782 Notice to once the budget has been worked. This notice starts your 10-day review period.
- Review the names and emails listed.
  - Should anyone be added?
  - Should anyone be removed?
- Are there any typos in the email address?
- Do you want to list any back-up email addresses?



# Budget Form Submission

- The only form that needs to be submitted prior to the adoption meeting is the Form 3. This Form must be submitted a minimum of 10 calendar days prior to the public hearing,
- All other forms must be submitted a maximum of 5 business days after the adoption meeting.

## Unsubmitted

Current Year Financial Worksheet: Additional Calculations for Form 4B ⚠	
<a href="#">Click to edit form</a>	⚠ Not 'Ready to Submit'.
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	⚠

## Form 3 is Advertised

Current Year Financial Worksheet: Additional Calculations for Form 4B ⚠	
<a href="#">Click to edit form</a>	⚠ Not 'Ready to Submit'.
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	⚠

## Completely Submitted

Current Year Financial Worksheet: Additional Calculations for Form 4B ✔	
<a href="#">Click to view form</a>	✔ This form has been submitted.
Submitted on 10/10/2023 6:04:01 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	✔



# Special Circumstances



# Board Members Unable to Vote on Budget

- Indiana Code 36-1-23-2 states that a member of the fiscal body of a unit (meaning city, town, or township) may not participate in a vote on the adoption of the unit's budget and tax levies if the member is an employee or a volunteer firefighter in:
  1. a volunteer fire department; or
  2. a fire department;
- that provides fire protection services to the unit under a contract (excluding a mutual aid agreement) or as the unit's fire department.



# Board Members Unable to Vote on Budget

- Indiana Code 36-6-6-17 imposes conflict of interest provisions for township board members effective July 1, 2020. A member of the township board may not vote on the township's budget and tax levy if the member is also an immediate family member of the township trustee.



# Board Members Unable to Vote on Budget

- If a majority of the board is unable to vote on the budget due to either statute, the unit will still hold its own public hearing but will not be able to adopt their own budget.
- They will need to petition the county council for an increase to their budget and/or levy amounts.
- The county council may grant or deny the petition only after conducting a public hearing on the petition.



# Binding Units

- Binding Units will lose edit access at 11:59 pm on September 1. Submit access is granted to the appropriate fiscal body.
- It is important for the binding unit to make sure all information is entered into Gateway prior to the September 1 deadline.
- It is important that the appropriate fiscal body has the Public Hearing and Adoption Meetings for any binding unit on their budget calendar as well.
- If the appropriate Fiscal Body does not hold the Public Hearing and Adoption Meeting for all binding units then their budget, and the binding unit budget will be continued





# Libraries

- Libraries have a maximum budget amount they are allowed to adopt and have the library board maintain control over the library budget.

The calculation to determine binding status:

- $2024 \text{ Certified Budget} \times \text{Maximum Levy Growth Quotient} - 1 = \text{Maximum 2025}$
- Libraries advertising a budget more than this calculation will need to contact their fiscal body to handle the public hearing and adoption meetings.
- If you need assistance with knowing if you are over this amount, please review the July Estimate Report on this calculation or reach out to your Budget Field Rep.



# School Transfers

- When showing the income for a Transfer of Funds please use the following revenue codes:
  - 5201 Transfer from Operations to Education
  - 5202 Transfer from Operations to Rainy Day
  - 5203 Transfer from Education to Operations
  - 5204 Transfer from Education to Rainy Day
  - 5205 Transfer from Rainy Day to Operations
  - 5206 Transfer from Rainy Day to Education
- To be able to include any of these revenues on the Form 2 Column A we will need a signed resolution covering all planned transfers from July 1 through December 31.



# School Transfers

- The expense for transfers out are reported on the Form 4B.
- You will want to click on the Click to Edit button under the fund name that will be transferring the funds out.

Select Fund:

3101 - EDUCATION 

[Click to Edit: Levy, Rate, Tax Cap Impact or School Transfers](#)






# Debt

**Current Year Financial Worksheet: Additional Calculations for Form 4B** 

**Debt Worksheet** 

 [Click to edit form](#)

 Not 'Ready to Submit'.

**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** 





# Debt







- If you have closed on debt that was not linked in Gateway as part of the prior year budget, you will need to link it to the debt worksheet to start the budget season for this year.
- You will want to select Customize Funds, Departments, Debts, and Rev. Codes.
- Then Select Customize Debts by Fund List.

## Customize Funds and Department Lists

-  Customize Funds List
-  Customize Departments List
-  Customize Departments by Fund List  
View and cross-index departments by selected fund.

-  Customize Revenue Codes List  
Select revenue codes for use within this unit's Form 2
-  Customize Debts by Fund List  
View and cross-index debts by selected fund.

## Department of Local Government Finance Tasks

-  Pre-Budget Worksheet - Submitted on 8/3/2023 8:18:14 AM  
Provide information and estimates in advance.
-  Customize Funds, Departments, Debts, Rev. Codes  
View and edit lists of funds, depts., debts by fund and rev. codes.
-  View Forms, Enter and Edit Budgets  
View, edit and submit Forms to DLGF.
-  Submit Signed Form 4 and Other Documents  
View, upload and submit budget-related documents to DLGF.
-  Property Tax Cap Info  
View Property Tax Cap Data Currently Entered on all Forms
-  Optional Flat File Upload  
Fund List, Department List, Fund-Dept Relationship, Form 1, Form 2




# Debt

- On this page you will click on the Edit Debts and then check the box by the new debt to add to this debt fund.

## Customize Debts by Funds

Debts are available as listed under the Debt Management application. Each debt may be attached to only one fund per year.

Fund Descriptions	Edit Debts	Debts
0180 - DEBT SERVICE		Water Bond 2014 Fees

Customize Debts by Fund

Selected Unit: 9983 Dlgf City 1, Gateway1 Co.

Selected Year: 2024

Available Debts:

Check/Uncheck All

- test
- Water Revenue Bonds 2003
- Water Bond 2014
- Fees
- Anticipated Debt Service

If you are planning on closing on new debt, make sure to check the Anticipated Debt Check box as well.



# What To Do When The Unexpected Happens





# What To Do When The Unexpected Happens

- No quorum at the public hearing.
  - This will require a restart of the full process.
  - You will need to pick a new public hearing date and time, making sure you have enough time to resubmit the Form 3. Please contact your DLGF Budget Field Representative.
- No quorum at the adoption meeting.
  - This will require you to schedule a new adoption meeting date.
  - Please reach out to your DLGF Budget Field Representative.



# What To Do When The Unexpected Happens

- Board needs more time to discuss the budget.
  - Do not close the meeting, continue the meeting to a specific date, time and location. The Department will ask for the meeting minutes to confirm.
- An objection is filed after the Public Hearing.
  - Taxpayers can file an objection to the budget. The Board will need to adopt findings on this objection at the adoption meeting along with any changes to the budget based on these objections.



Questions?



# Contact Us

- Gateway Support: [support@dlgf.in.gov](mailto:support@dlgf.in.gov)
- Telephone: (317) 232-3777
- Website: [www.in.gov/dlgf](http://www.in.gov/dlgf)
  - “Contact Us”: <https://www.in.gov/dlgf/contact-us/>
  - Budget Field Representative Map:  
<https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>