



# Department of Local Government Finance

## DLGF News and Updates

Scott Maitland

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# Disclaimer

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



# Introductions



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# Agenda

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- Certified Net Assessed Values
- Budget Information
- Budget Deadlines
- LDA Changes
- Helpful DLGF Webinars



# CNAV: What it is, Why it is important

- The CNAV submission ultimately is the “tax base” for each taxing district in your county.
- Mathematically, it serves as the denominator in the tax rate calculation:

$$\textit{Tax Rate} = \frac{\textit{Unit Certified Levy}}{(\textit{Tax District Certified Net Assessed Value}/100)}$$

- A great tool to combat against circuit breaker loss.



# CNAV: A School's Role

- Indiana Code does not require Schools to take any official actions with NAV data certified by county auditors. However, the follow steps could help you prevent major errors that impact your levies and rates.
  - 1. Historical Comparisons**
    - a) How does this year's data compare to last year?
    - b) Do any changes pass the smell test?
  - 2. TIF, Appeals & AV Withholding**
    - a) How are TIFs performing in your area?
    - b) Are there major appeals you should know about?
    - c) Is your auditor withholding AV? Should they be?
  - 3. Taxing District Configurations**
    - a) Are you in the same taxing districts as previous years? Should you be?
    - b) Have there been any annexations in your taxing districts?
  - 4. State Distributable Personal Property**
    - a) Do you expect PP AV in your taxing districts? Is it there?



# CNAV: A School's Role

- Ultimately, the adage of “see something, say something” applies.
- Errors in CNAV that are caught late in the process are costly, difficult to fix, and often cause significant delays that could lead to delayed or reissued tax bills in the most extreme cases.
- Mistakes happen, and just because they happen in another organization’s office does not mean they will not impact you.
- Your county auditor and county assessor are great partners in understanding your tax base.



# Budget Information

- In addition to advertisement and adoption requirements, there are a number of documents that the Department requires in order to certify budgets.
- The list below represents the common documents that the Department will need to certify your budget.
- The Department notes that not all steps will apply to all school corporations.





# Budget Information

- Those Documents Include:
  - All Budget Forms & Update 1782 Recipients (All submitted through Gateway)
  - DOE Form 9 for July 1 – December 31
  - DOE Form 9 for January 1 – June 30
  - Debt information
  - Resolution adopting Capital Projects Plan and Bus Replacement Plan
  - Resolution(s) covering transfers for July 1 – December 31, 2024
  - Resolution requesting target tax rate or target levy for each fund, if applicable
  - Property tax waivers – completed workbook detailing transfers needed and line 7 calculations



# Budget Information

- Budget Reports – (cont.)
  - Tax anticipation warrant information, if applicable
- Referenda Information (if applicable)
- Education Fund to Operations Fund Transfers (if applicable)



# Calendar Year 2025 Budget Deadlines

- The Department has posted the 2024 budget calendar. The calendar contains the statutory submission/due dates for some key deadlines for the budget certification process.
  - <https://www.in.gov/dlgef/files/2024-memos/240207-Van-Dorp-Memo-2024-Budget-Calendar.pdf>
- June 30 – Submission deadline for Pre-Budget Report & release of the MLGQ.
- July 15 – Release of the Department’s “July Estimates” including non-property tax revenues of FIT, CVET, and Excise.



# Calendar Year 2025 Budget Deadlines

- **August 1** - Release of Department's Estimates of Circuit Breaker Loss by unit. Posted to the DLGF website at: <https://www.in.gov/dlgf/county-specific-information/>
- **August 1** - Last day for county auditor to certify net assessed values ("CNAV") to the Department.
- **October 12** - Last day to post a notice to taxpayers ("Budget Form 3") of proposed 2025 budgets and net tax levies and a public hearing to Gateway.
- **October 22** - Last day to hold a public hearing on units 2025 budgets.
- **November 1** - Deadline for all units to adopt 2025 budgets, tax rates, and tax levies.



# Calendar Year 2025 Budget Deadlines

- **December 31** - Deadline for the Department to certify 2025 budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal.
- **January 15, 2025** - Deadline for the Department to certify 2025 budgets, tax rates, and tax levies if a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal.



# Limited Delegations of Authority

- The Department launched a new application for processing LDA forms last year. This past week, the Department removed all permissions for individuals that did not have submitter access. If you, your staff, vendors, financial advisors, etc. would like to regain any access that was lost, a new LDA will need to be completed and accepted in the LDA application.
- LDAs are valid for one year and will reset each year to ensure that “zombie-users” are purged from the system regularly.
- If a superintendent would like to relinquish submission authority to another person, a new ROA will need to be completed and submitted to [support@dlgf.in.gov](mailto:support@dlgf.in.gov).



# Helpful DLGF Webinars

- Each month the Department hosts free, virtual webinars, covering a variety of topics. Find the schedule, recordings of previous webinars, and links to register on our website at: <https://www.in.gov/dlgf/continuing-education/webinars/>
- A few webinars that school leaders might find particularly helpful:
  - Maximum Levies Overview – April 19, 2023\*
  - Circuit Breaker Overview – May 17, 2023\*
  - Gateway Overview – Feb 21, 2024
  - Common Budget Mistakes (and how to avoid them) – May 15, 2024
  - Legislative Overview – June 19, 2024
- \*Webinars are moved to the presentations page after the calendar year rolls over. Find previous webinars here: <https://www.in.gov/dlgf/memos-and-presentations/presentations/2023-presentations/>



# Budget Field Representatives

- Budget Field Reps are your #1 contact at the Department.
- They can answer questions.
- They can help explain changes in procedures.
- They can help you avoid common mistakes and, in some cases, help correct those mistakes.
- <https://www.in.gov/dlgf/files/maps/Field-Rep-Map-Budget.pdf>

## Budget Field Representative County Assignments

