



Understanding a 1782 Notice

C.L. Coonrod & Company

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Introduction

- Each year, as a result of reviewing the budget adopted by your unit of local government, the Indiana Department of Local Government Finance (DLGF) sends your fiscal officer a 1782 Notice (Notice of Final Budget Recommendation).
- Your unit must respond with any requested changes within ten calendar days so that the DLGF can make a final determination. If no response is received by the DLGF, the assumption is made that no changes are requested. Afterward, it may be too late to make changes, even if errors are found.

New Legislation

Effective July 1, 2009:

The “1782 Notice” period has been changed from 14 calendar days to 10 calendar days.

Submit all information needed to the DLGF

- Your DLGF field representative should ask you for any additional information needed prior to sending your 1782 Notice.
- If the DLGF does not have all of the information needed to review your budget, they will deny your budget and levies.

After you receive your 1782 Notice: Step 1

- Review the calculation of the maximum levy
- Make sure that any levy appeals that your unit has been approved for are reflected as adjustments to the maximum levy
- Check that any new levies for debt service, etc. have been accounted for
- In making this review, we suggest you use the worksheet below, which should have been sent to your unit earlier in the year. Make sure the beginning values on this worksheet match the actual levies in the prior year.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2010 UNIT MAXIMUM LEVY WORKSHEET

County: 00 Salamonie	Unit: 000 Salamonie Township	CAGIT Adopted: 0.00%	COIT Adopted: 1.00%
Unit Type: City/town		CEDIT Adopted: 0.00%	

Calculate Maximum Permissible Levy and Adjust for CAGIT

2009 Total Certified Levy	28,078	
- 2009 Temporary Adjustments to Maximum	0	
= 2010 Maximum Permissible Law		28,078
+ 2009 CAGIT Property Tax Replacement Credit	.00	
+ 2009 Amount to be Determined Pursuant to PL 78-1987 (PL 64-1986)	.00	
= 2010 Adjusted Levy Limit		28,078

Personal Nonfarm Income Growth Factor

Average 6 Year Growth Rate		1.039
Final Growth Factor must not be greater than the maximum factor (1.06)		1.039
2010 Unit Maximum Levy		29,173

Calculate Annexation Factor (worksheet for Cities, Towns, and Libraries Only)

	2010 Certified TTV			
2010 Annexation Factor =	2010 TTV Using 2009 Geographic Area	=		
Final Annexation Factor must not be less than the minimum fact (1) or greater than the maximum factor (1.15)				
= 2010 Annexation Factor				

2010 Levy Adjusted by Annexation Factor (Worksheet for Units w/ Annexation in 2010)

= 2009 Levy Adjusted for Growth *2010 Annexation Factor	
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2010 Levy Adjusted for Services Provided in 2009 (Worksheet for Units w/ Annexation in 2010)

2010 Levy Adjusted for Growth	
+ 2009 Services Proved for Area Annexed in 2010	
= 2010 Levy Adjusted for Services Provided	

2010 Levy Adjusted for Annexation

The greater of 2010 Levy Adjusted by Annexation Factor or 2009 Levy Adjusted for Services Provided in 2009	
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2010 Unit Maximum Levy

2010 Levy Adjusted for Annexation			
- 2010 Amount Determined Pursuant to PL 78-1987 (PL 64-1986)		.00	
- 2010 Property Tax Replacement Credit		.00	
= 2010 Unit Maximum Levy			

Addition to 2010 Unit Maximum Levy

+ 2010 LGTCB Rec./STB Approved Levy Appeal Increases			
= 2010 Adjusted Maximum Levy			
+ 2010 Adjustment ot Correct Error and/or Shortfall			
+ Fit Adjustment			
= 2010 Working Maximum Levy			

After you receive your 1782 Notice: Step 2

- The second thing you should do when you receive your 1782 Notice is to note if there are any changes from your unit's appropriation budget, as adopted.
- You will want to compare it to your *actual budget appropriation forms*, and not solely rely on the changes that the DLGF notes on the Notice. If the DLGF has made any errors or typos, you will be responsible for finding them.

**Fund Report
Pay 2010**

00000000 SALAMONIE TOWNSHIP
WORK DRAFT

	FUND	0101	FUND	0840	FUND	8604
AV:		\$232,110,240	AV:	\$0	AV:	\$0
1. Budget Estimate		34,340		0		0
2. Expenditures J1-Dec		17,300		0		0
3. Add App J1 - Dec		0		0		0
4A. Temporary Loans		0		0		0
4B. Loans Not Pd 12/31		0		0		0
5. TOTAL EST EXP		51,640		0		0
6. Cash Balance 6/30		6,240		0		0
7. Dec Tax Collection		4,770		0		0
8A. Misc Rev Jan - Dec		8,300		0		0
8B. Misc Rev Total		15,850		0		0
9. TOTAL FUNDS		35,160		0		0
10. NET AMT REO		16,480		0		0
11. Operating Balance		0		0		0
12. TOTAL (10+11)		16,480		0		0
13. PTRC		0		0		0
14. NET AMNT TO RAISE		16,480		0		0
15. Levy Excess		0		0		0
16. TAX LEVY		16,480		0		0
	TAX RATE	0.0071		0.0000		0.0000

	FUND	ASSESSED VALUE	RATE	LEVY	CNTRL
0101	GENERAL FUND	232,110,240	0.0071	16,480	UT
0341	FIRE FUND	199,076,250	0.2518	501,207	0
0840	POOR RELIEF FUND	232,110,240	0.0055	12,693	UT

UNIT

Normal Max Levy:

Minus Levy Excess:

Plus Fin Inst Tax:

Plus Misc Changes: _____

Working Max Levy:

CTL UT Working MAX 29,173 Under Max by 0

Fund Report, Part 1

Fund Report Pay 2010

000000 SALAMONIE TOWNSHIP
WORK DRAFT

FUND	0101	FUND 0341	FUND 0840
AV:	\$232,110,240	AV:	\$0
1. Budget Estimate	34,340	0	0
2. Expenditures J1-Dec	17,300	0	0
3. Add App J1 - Dec	0	0	0
4A. Temporary Loans	0	0	0
4B. Loans Not Pd 12/31	0	0	0
5. TOTAL EST EXP	51,640	0	0
6. Cash Balance 6/30	6,240	0	0
7. Dec Tax Collection	4,770	0	0
8A. Misc Rev Jan - Dec	8,300	0	0
8B. Misc Rev Total	15,850	0	0
9. TOTAL FUNDS	35,160	0	0
10. NET AMT REO	16,480	0	0
11. Operating Balance	0	0	0
12. TOTAL (10+11)	16,480	0	0
13. PTRC	0	0	0
14. NET AMNT TO RAISE	16,480	0	0
15. Levy Excess	0	0	0
16. TAX LEVY	16,480	0	0
TAX RATE	0.0071	0	0

If you have questions or would like further information, please contact us at: Coonrod@Coonrodcpa.com

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This article is intended to provide information of general interest to local government officials in Indiana. The information is not guaranteed to be applicable or appropriate in particular circumstances. Local officials should consult competent professionals before acting on any information contained in this article. We are not attorneys. Advice of a legal nature should be sought only from qualified attorneys.

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