
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Civil Political Subdivisions

FROM: Jamie Bolser, Budget Division Director

SUBJECT: Budget Workshop Overview and Preparation

DATE: June 12, 2024

In advance of the 2025 budget season, the Department of Local Government Finance (“Department”) is providing information so all units can begin preparing in advance of the budget workshops. A budget workshop is a voluntary, one-on-one meeting with your [Budget Field Representative](#) scheduled between July 15 and August 31 each year. Annually, the Department will conduct approximately 2,000 budget workshops. To complete all meetings by August 31, the Department is setting a maximum meeting time of 45 minutes for each appointment.

Meetings will be conducted using the Microsoft Teams platform. The Microsoft Teams platform will offer local units the flexibility to conduct a variety of different types of workshops. Local officials can participate in a workshop with or without a computer and with or without a computer with a camera. All Teams meeting invitations will include a conference call number option.

While the Department cannot provide legal or financial advice to local government officials, during the workshops, the Department can assist with reviewing and preparing several budget responsibilities, including, but not limited to:

- Aggregation of the financial information provided by the county.
- Assistance with the entry of budget information into the Department’s Gateway portal.
- Discussion of legislative changes that may impact the upcoming budget cycle.
- Discussion of any Department policy changes that may impact the upcoming budget cycle.
- Identify additional resources and reports created by the Department for local government officials.

Before attending a budget workshop with your [Budget Field Representative](#), the Department requires officials participating in the workshops to complete several prerequisite steps prior to their appointment. The more preparation that a unit does before the appointment, the greater the likelihood that the Department and the official will be able to complete all required tasks during the appointment. Below is a list of the specific tasks that the Department requires each unit to complete before their appointment.

1. Current Year Financial Worksheet: Complete lines 2, 3, 6, 10, 12, and 15 before the meeting.

For each fund that will be discussed at the appointment, the Department will need a balanced ledger book or software report as of June 30 and all supporting documentation to be uploaded into Gateway. The report must include:

- Receipts and Disbursements
 - Receipts and disbursements columns for each fund must be totaled and balanced for all activity from January 1 to June 30, 2024.
 - For units with multiple funds/accounts, each fund will be completed separately.
 - Confirmation that the June Settlement amounts (Property Tax, Excise, CVET, and FIT) were received and deposited prior to June 30.
 - Confirmation that the LIT Certified Shares distributions have been received and deposited prior to June 30.
- Cash Balances (including investments)
 - Investment ledger or documentation for any investment amount in the June 30 cash balance.

Note 1: The Department does not have access to the monthly financial uploads completed for the State Board of Accounts.

Note 2: This information, described above, must be uploaded into the Gateway Budget Application. To submit, the units will use the “Submit Signed Form 4 and Other Documents” section and select Budget Workshop Data as the file type. You can name the document you are uploading at that time (fund balances, investments, delegation authority, etc.)

2. Encumbrances: Complete line 2 of the Current Year Financial Worksheet before the meeting.

A listing of all official encumbrances brought forward from 2023 into 2024, and all supporting documentation.

- Encumbrances need to be totaled by fund.

3. Additional Appropriation(s): Complete lines 3 and 10 of the Current Year Financial Worksheet before the meeting.

- A listing of Additional Appropriations submitted to and approved by the Department from January 1, 2024, through June 30, 2024.
- A listing of Additional Appropriations being considered from July 1, 2024, to December 31, 2024.

4. Appropriation Reductions: Upload resolutions before meeting. Be prepared to discuss at the meeting.

- Resolution(s) for any 2024 appropriations reductions approved.
- Estimates for any 2024 appropriation reductions that are anticipated.

5. Account Adjustments / Unappropriated Expenses: Be prepared to discuss and/or provide necessary documentation at the meeting.

A listing of any financial adjustments or unappropriated expenditures made from January 1, 2024, through June 30, 2024.

6. Temporary Loan Information: Be prepared to discuss and/or provide necessary documentation at the meeting.

A listing of any temporary loans including loans between funds. The listing must address each of the following points:

- The amount of the loan.
- Are any loans outstanding as of June 30?
 - If outstanding, when will the loan be repaid? (If the loan is to be repaid after December 31, 2024, a resolution signed by your board indicating an emergency has been declared must be submitted.)
- Are these inter-fund loans?
 - If inter-fund, which fund loaned the money and which fund received the money?

7. Permanent Transfers: Upload before the meeting.

- Resolution(s) for transfers completed from January 1, 2024, through June 30, 2024.
- Listing of transfers planned between July 1, 2024, and December 31, 2024.

8. 2025 Budget Estimates: Complete Form 1 before the meeting. Be prepared to discuss at the meeting.

Complete Form 1 containing the 2025 budget estimate amounts for each fund. Form 1 should be entered into Gateway. [Budget Form 1 User Guide](#)

- Indicate any new funds that will be budgeted for the first time in 2025.
- Indicate any existing funds that will not be budgeted for 2025.
- List of all home-rule funds that will be included on Form 3 and Form 4.

9. Non-Property Tax Revenue Information: Enter local revenues on Form 2 before the meeting and be prepared to discuss at the meeting.

- Provide a listing of all non-property tax revenue that the unit will collect between July 1 and December 31, 2024.
- Provide a listing of all non-property tax revenue that the unit will collect between January 1 and December 31, 2025.
- The Department will provide estimates for Property Tax, Excise, CVET, FIT, LIT Certified Shares, LRS, MVH, ABC Gallonage, and Cigarette Tax.

10. Miscellaneous Information: Be prepared to discuss and/or provide necessary documentation at the meeting.

Additional information that may be relevant to your taxing unit.

- Was your unit impacted by an annexation? YES _____ NO _____
- Do you anticipate a significant change to your AV? YES _____ NO _____
- Did you establish or reestablish a cumulative fund? YES _____ NO _____

- Will you be issuing new debt in 2024? YES _____ NO _____
- Will you be filing an Excess Levy Appeal? YES _____ NO _____
- Does your unit have a “maximum target tax rate”? YES _____ NO _____

11. Debt Information: Complete the Debt Worksheet before the meeting and be prepared to discuss and/or provide necessary documentation at the meeting.

This section will not apply to all units. Units with at least one debt fund will need to:

- Complete the Annual Debt Verification in Gateway – Debt Management by March 1.
- Provide the original loan amortization or lease rental payment schedule(s) from a financial institution.
 - The Department will need the original amortization schedule that was used to enter amounts into Gateway. (The schedule printed from Gateway Debt Management is not considered the original document.)

12. Public Hearing: Complete the top section of Forms 3 and 4 or at least be prepared to provide confirmed information at the meeting.

Date of hearing as **confirmed** with the board or council. The deadline for the Public Hearing is Tuesday, October 22, 2024.

- Date and time.
- Physical address of meeting location.
- If any special notes need to be added to Form 3 (virtual meeting links) they will need to be added manually by the unit.

13. Adoption Meeting: Complete the top section of Forms 3 and 4 or at least be prepared to provide confirmed information at the meeting.

Date of hearing as **confirmed** with the board or council. The deadline for the Adoption Meeting is Friday, November 1, 2024, and there must be a minimum of ten (10) calendar days between the Public Hearing and the Adoption Meeting.

- Date and time.
- Physical address of meeting location (if different than the Public Hearing).

14. 1782 Notice Recipients: Complete the 1782 Notice Recipient section ahead of the meeting or at least be prepared to provide the information at the meeting.

Contact name, contact email address, and contact phone number for the points of contact for the unit.

Additional information:

[2024 Pay 2025 Budget Calendar](#)

[Form 4B Training Video](#)

[Gateway Overview Training Video](#)

[Common Budget Mistakes Presentation](#)

[Gateway User Guide](#)

[Budget Field Representative Map](#)