
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

Frequently Asked Questions

Budget Overview & Budget Workshop Webinar

May 19, 2021

- 1. Can we now advertise in the paper once and on the website for a second advertisement?**

For the purposes of advertising and adopting a budget, all advertisements need to be done through Gateway.

- 2. Where is the presentation on Circuit Breakers posted?**

It can be found on the [Department's website](#).

- 3. What are the required due dates for adopting budgets?**

The various budget adoption deadlines can be found in the [2021 Budget Calendar memo](#).

- 4. For the five-day submission requirement, does that include Saturday and Sunday?**

No. Indiana Code § 6-1.1-17-5(d) specifies that it is five (5) business days after the adoption.

- 5. Can we meet in person with our DLGF budget field representative?**

For the 2022 budget cycle, the Department will continue to utilize virtual meetings for budget workshops. In 2022, the Department will re-evaluate our options for in-person meetings.

- 6. Do we need to have the Gateway forms completed prior to the meeting with our DLGF field representative?**

No. Form 1 (Budget Estimate) should be completed before the meeting. Depending on the type of workshop you will be requesting, the other forms may be created at the workshop.

7. Are we allowed more than one workshop time?

No. With approximately 2,000 workshops needing to be scheduled, the Department is only able to offer one workshop per unit. Questions may be directed to your DLGF Field Representative.

8. Do you have cash reserve guidelines, i.e., how much cash reserve should you have based on your annual operating budget?

The Department does not have any such guidance on cash reserves.

9. How do I receive the weekly emails?

Anyone interested in receiving regular emails from the Department may sign up on the [Department's website](#).

10. Can you give a time frame of when we will receive an estimate of the 2022 Growth Quotient as well as LIT numbers and any further guidance?

Statute requires the [maximum levy growth quotient](#) to be provided to DLGF by the State Budget Agency by June 30. Last year, an executive order delayed the release of the first round of LIT figures. Assuming there will not be a new executive order to that effect, the first round of 2022 LIT figures will be available on or around August 15.

11. When will the Gateway 2022 Budget application be available?

The 2022 budget forms were released through Gateway on July 1, 2021.

12. Where do we send the original amortization schedule?

An original amortization schedule must be sent to your Department Budget Field Representative.

13. When will the Pre-Budget Worksheet be available online to complete?

The 2022 Pre-Budget Worksheet was released through Gateway on June 1, 2021, and the deadline to complete the pre-budget worksheet was June 30, 2021.

14. Can I purchase property for a community center or park under the Capital Improvement Plan?

The Township Capital Improvement Plan legislation required certain townships to detail planned expenditures for their existing cash balance in certain funds. A township planning on making any purchases related to their CIP will need to advertise and adopt a budget supporting those plans and confirm that they are legally able to acquire any land, property, or assets outlined in the plan.

15. In the past, some forms had the option to copy all data from the original column to the adopted column, and in some forms, you have to go into each fund's form and mark to copy. It would be nice to have the option on EACH form to copy the data into the adopted column. I mean to copy all funds data at one time, not have to go into each fund's form separately

This is a good suggestion, and the Department will see if there is a way to incorporate this into the Budget Application.

16. How is the budget going to work with the SBOA requiring everyone to change their fund numbers by January 1, 2022?

There will be no change to the Department's budget certification process.

17. If I have money available in my General Fund at the start of 2022, can I use that money to fund a large maintenance item for 2022 rather than request a tax increase? Would I simply include this in my budget by expanding the maintenance amount? We're not wanting to raise taxes if possible.

For this question, the Department would encourage the unit to consult with a financial advisor or a local attorney.

18. Can you explain the one-time transfer of excess funds under IC 36-6-6-16?

A township legislative body, in a public meeting, may authorize a one (1) time transfer of any excess balance or part of an excess balance from any township fund to any other township fund. A township legislative body may transfer excess balances from multiple township funds; however, all transfers must be authorized by the township legislative body at one (1) time. If Ind. Code § 36-6-9 applies to the township, the township must adopt the township capital improvement plan before the township may complete a transfer of money under this section. Any money transferred under this section may be used for any lawful purpose for which money in the fund to which the balance is transferred may be used. A township must complete all transfers not later than September 1, 2021.

A township may not spend any money that is transferred until the expenditure of the money has been included in a budget that has been approved by the Department.

19. Should the Debt Worksheet always be “green” even if we don’t have debt?

On the budget menu in Gateway, if a unit does not have a debt, then the debt worksheet option is the only form that may be highlighted in yellow at the end of the budget cycle.

20. What do I do if my board refuses to approve a budget no matter what I put on the proposed budget form?

State law does not give the township trustee authority to set the township's budget if the

township board fails to act. Indiana Code § 36-6-6-11 states that the township board shall set the annual budget.

21. How do I budget correctly when the census numbers do not come out until September or October? My township has grown tremendously in the last ten (10) years.

For this question, the Department would encourage the unit to consult with a financial advisor or a local attorney.

22. Has the Department requested original amortization schedules in previous years?

Yes. In many cases, the Department will try to save the amortization schedule from the prior year's request. Occasionally, the Department will need to request the original to confirm that we still have an up-to-date version.