**\*\*\*This is not an exhaustive list of duties.   
Where possible links to online information have been provided   
and examples of many of the documents are in folders organized by month. \*\*\***

**January  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for December (See example in Misc.   
 folder)  
 Reconcile fund report with December bank reconcilement (See example in Misc. folder)  
 Prepare financial statements for council, boards and commissions and distribute   
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from December (due February 15)

**First Friday of the month** Pay sales tax and state and county payroll withholding tax for the previous month via www.*intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due January 31**4th Quarter Payroll Report for Indiana Workforce Development – Go to [*uplink.in.gov/ESS/ESSLogon.htm*](https://uplink.in.gov/ESS/ESSLogon.htm)Employer Self Service Resources can be found at [*www.in.gov/dwd/3453.htm*](http://www.in.gov/dwd/3453.htm)CSV Template attached

4th Quarter 941 Report due to IRS - Download forms from www.*irs.gov*

W- 2s prepared and distributed to employees - For more information, go to *www.irs.gov/forms-pubs/about-form-w-2*

File withholding statements W-2 and yearly reconcilement of employer’s quarterly tax returns W-3 with District Director of Internal Revenue Service (2)

WH-3 annual withholding tax reports filed with Indiana Department of Revenue   
 Employers with more than 25 W-2s, WH-18, W-2G and 1099 forms are required to file   
 electronically at www.*intax.in.gov*

1099 forms prepared and distributed and copies mail to IRS   
 For more information, go to www.[*irs.gov*](http://www.irs.gov), search for Instructions for 1099

Form 100-R, Report of Names and Compensation of Officers and Employees   
 Found on Gateway – *https://gateway.ifionline.org/default.aspx*   
 Attestation form must be mailed to State Board of Accounts within five days of filing

Affordable Care Act Reporting - For more information go to *www.irs.gov/aca*

OSHA 300 Reporting – Complete report showing injuries during the previous year and post in a public spot from February 2 through April 1 *www.osha.gov/recordkeeping/RKforms.html*

**Beginning of the year tasks**Prepare a listing of the recurring meetings for the year and distribute to the media via e-mail (example attached).   
Add any e-mail addresses to distribution list as they request.

Remind council of Conflict of Interest forms – file one for yourself if necessary (example attached)  
 Get approved by council, file copy with county clerk and upload a copy to Gateway at   
 https://*gateway.ifionline.org/sboa\_coi* (links to the Indiana Code and fillable PDFs also are on this webpage)

Distribute nepotism forms to council for signature and file (example attached)

Register for ILMCT Institute and Academy

**February  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for January  
 Reconcile fund report with January bank reconcilement  
 Prepare financial statements for council, boards and commissions (attached) and distribute  
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from January (due March 15)

**First Friday of the month** Pay sales tax and state and county withholding tax via *intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due in February/first of March**Place Annual Financial Report ad in local newspaper(s) so it is published by February 28 – generated by Gateway software

*Due February 28*  
Debt Service Report on Gateway   
 More information can be found at [*in.gov/dlgf/9106.htm*](http://www.in.gov/dlgf/9106.htm) *Due March 2*  
File Annual Financial Report on Gateway by (this year Feb 29, 2016)   
 User guide found at *gateway.ifionline.org/userguides/AFRguide*File Other Post-Employment Benefits Report on Gateway  
 More information can be found at [*in.gov/dlgf/9210.htm*](http://www.in.gov/dlgf/9210.htm)   
Video Franchise Report filed with IURC (example attached)  
 Download form 55122 from in.gov/iurc/2763.htm

*Due March 15*  
Annual Upload Engagement Upload  
 Upload year end bank statement, year-end outstanding checks, year end investment statements, detail of   
 receipt activity, detail of disbursement activity, current year salary ordinance, and annual vendor history   
 report

**Other things to do**Prepare list of outstanding checks for cancellation by March 1 (IC 5-11-10.5-3 and Pages 61-14 in Accounting Manual) (20File sewer liens with county auditor so they are included on the June property taxes. Double check with your county auditor for exact deadlines. (Examples to file liens and release liens are attached)

**March  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for February  
 Reconcile fund report with February bank reconcilement  
 Prepare financial statements for council, boards and commissions (attached) and distribute  
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from February (due April 15)

**First Friday of the month** Pay sales tax and state and county withholding tax via www.*intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due in March/first of April**

*Due March 30*DLGF may require taxing units to complete a “Prebudget Survey” in the Budget module in Gateway. Information needs would be proposed debt issuance, excess levy appeals, and proposed establishment of new funds that may impact the following year’s tax levies and tax rates.

*Due April 1*File Water Utility Resource Report with Indiana Utility Regulatory Commission (IURC) if a member - [*in.gov/iurc/2720.htm*](http://www.in.gov/iurc/2720.htm)

*Due April 15*Redevelopment Commission must file with unit’s executive, fiscal body, and to DLGF via Gateway TIF Management Report a report setting out the activities during the preceding calendar year (IC 36-7-14-13).

**Other things to do**

Attend ILMCT Institute and Academy   
 Check [*https://www.in.gov/dlgf/2385.htm*](https://www.in.gov/dlgf/2385.htm) for the annual Budget Calendar

**April  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for March  
 Reconcile fund report with March bank reconcilement  
 Prepare financial statements for council, boards and commissions (attached) and distribute  
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from March (due May 15)

**First Friday of the month** Pay sales tax and state and county withholding tax via www.*intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due in April/first of May**

For those with Tax Abatements, watch for CF-1s and SB-1s from those companies with Tax Abatements. The CF-1 and SB-1 must be presented to council, giving council the opportunity to make sure the company is in compliance with the abatement. If they are, council approves the compliance form. The form is returned to the auditor (in Marshall County they like to receive by May so that it is reflected on personal property tax. The SB-1 Real Property and SB-1 Personal Property can be found at www.in.gov/dlgf/8516.htm

*Due April 15*  
Indiana Utility Receipts Tax Return for previous year  
www.[*in.gov/dor/3501.htm*](http://www.in.gov/dor/3501.htm) *– can be filed via* [*www.intime.dor.in.gov/eServices/*](http://www.intime.dor.in.gov/eServices/)

TIF Management Report due

*Due April 20*  
Indiana Utility Receipts Tax – paperwork historically has been mailed  
First quarter payment due - *can be filed via www.intime.dor.in.gov/eServices/*

*Due April 30*   
Annual Utility Report with Utility Regulatory Commission

First Quarter Payroll Report for Indiana Workforce Development (template attached)  
 https://[*uplink.in.gov/ESS/ESSLogon.htm*](https://uplink.in.gov/ESS/ESSLogon.htm)

First Quarter 941 Report due to IRS - Download forms from [www.*irs.gov*](http://www.irs.gov)

Gateway submission of Pre-Budget Report [www.in.gov/dlgf](http://www.in.gov/dlgf)

**May  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for April  
 Reconcile fund report with April bank reconcilement  
 Prepare financial statements for council, boards and commissions (attached) and distribute  
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from April (due June 15)

**First Friday of the month** Pay sales tax and state and county withholding tax via www.*intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due in May/first of June**

*June 1*  
Send copy of employee names and addresses to the county treasurer in the counties the employees reside by June 1 (example attached). The treasurers will check the lists to see if any employees are delinquent on their property taxes.(2)

If city/town is over 15,000, file Annual Operational Report for Motor Vehicle Highway fund with State Board of Accounts. For more information go to *in.gov/sboa/4446.htm* (look under electronic forms) (2)

*By June 15*

The Redevelopment Commission must annually provide TIF information to overlapping taxing units during a meeting of the Redevelopment Commission per IC 36-7-25-8.

**June  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for May  
 Reconcile fund report with May bank reconcilement  
 Prepare financial statements for council, boards and commissions (attached) and distribute  
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from May (due July 15)

**First Friday of the month** Pay sales tax and state and county withholding tax via www.*intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due in June/first of July**  
*Due June 20*  
Indiana Utility Receipts Tax   
Second quarter payment due - *can be filed via www.intime.dor.in.gov/eServices/*

*By June 15*  
Redevelopment Commissions must report available TIF surplus AV or shortfall to county auditor, applicable taxing units and the Department. IC 36-7-14-39 (see example attached) (1)

**Other things to do**Review the DLGF budget calendar [*https://www.in.gov/dlgf/2385.htm*](https://www.in.gov/dlgf/2385.htm)  
Prepare local budget calendar, schedule public hearing date for ad placement, local budget meetings  
Prepare six-month income/expenses for department heads  
June 30 is the deadline for the State Budget Agency (SBA) to provide Assessed Value Growth Quotient (AVGQ)

Attend Annual ILMCT Conference and State Board of Accounts meetings

**July  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for June  
 Reconcile fund report with June bank reconcilement  
 Prepare financial statements for council, boards and commissions (attached) and distribute  
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from June (due August 15)

**First Friday of the month** Pay sales tax and state and county withholding tax via www.*intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due in July/first of August**

*Due July 31*   
2nd Quarter 941 Report due to IRS   
Download forms from *irs.gov*

2nd Quarter Payroll Report for Indiana Workforce Development  
 [*uplink.in.gov/ESS/ESSLogon.htm*](https://uplink.in.gov/ESS/ESSLogon.htm)

**Other things to do**

Prepare budget forms in Gateway  
 By July 14, DLGF will provide information regarding on the following:  
 -Maximum permissible tax levy  
 -Maximum Cumulative Fund tax rate  
 -Maximum allowable appropriation and amount of property taxes to be imposed for community mental   
 health centers or community intellectual disability and other developmental disabilities center exempt   
 from property tax levy limits  
 -Estimate of miscellaneous revenue sources including FIT, CVET, MVH, and Local Road and Street  
 By July 31, DLGF will provide an estimate of the amount by which property tax distributions will be reduced in   
 the following year due to circuit breaker credit (IC 6-1.1-20.6-11.1)

Information will be published on the DLGF website. Go to [*https://www.in.gov/dlgf/2339.htm*](https://www.in.gov/dlgf/2339.htm) and click on your   
 county to find the reports.

Attend budget workshop with DLGF representative

**August  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for July  
 Reconcile fund report with July bank reconcilement  
 Prepare financial statements for council, boards and commissions (attached) and distribute  
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from July (due September 15)

**First Friday of the month** Pay sales tax and state and county withholding tax via ww.*intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due in August/first of September**

*By September 1*Submit proposed following year budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for review and recommendation or binding adoption, as applicable (IC 6-1.1-17-3.5, IC 6-1.1-17-20, IC 6-1.1-17-20.3 (1)

*By September 13*Submit notice to taxpayers of proposed following year budget and tax levies and notice to taxpayers of public hearing (Budget Form 3) to the department through Gateway. (Ad must be posted at least ten (10) days before the public hearing) IC 6-1.1-17-3 (1)

**September  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for August  
 Reconcile fund report with August bank reconcilement  
 Prepare financial statements for council, boards and commissions (attached) and distribute  
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from August (due October 15)

**First Friday of the month** Pay sales tax and state and county withholding tax via www.*intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due in September/first of October**  
*Due September 20*  
Indiana Utility Receipts Tax third quarter payment due

Due September 30  
Gateway submission of Economic Development Reporting (EDR) www.in.gov/dlgf

**Other things to do**File sewer liens with county auditor in order for it to be included on the June property taxes.  
Double check with your county auditor for exact deadlines.

**October  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for September  
 Reconcile fund report with September bank reconcilement  
 Prepare financial statements for council, boards and commissions (attached) and distribute  
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from September (due November 15)

**First Friday of the month** Pay sales tax and state and county withholding tax via www.*intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due in October/first of November**

*By October 12*Last day to submit notice to taxpayers of proposed following year budget and tax levies and notice to taxpayers of public hearing (Budget Form 3) to the department through Gateway. (Notice must be posted at least ten (10) days before the public hearing) IC 6-1.1-17-3 (1)

*By October 22*Last possible day for taxing units to hold a public hearing on their following year budgets. Public hearing must be held at least ten (10) days before budget is adopted (except in Marion County and in second class cities). IC 6-1.1-17-5 THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION MEETING(1)

In Marion County and second-class cities, the public hearing may be held any time after introduction of following year’s budget. IC 6-1.1-17-5(a). (1)

*By October 29*Last possible day ten (10) or more taxpayers may object to a proposed budget, tax rate, or tax levy of a political subdivision. Objection must be filed not more than seven (7) days after the public hearing. This deadline is subject to the scheduling of the public hearing. IC 6-1.1-17-5(b) (1)

Deadline to adopt ordinance establishing, increasing, decreasing, or rescinding “legacy” COIT, CAGIT, or CEDIT rates. Also, last day to adopt LOIT for levy freeze, public safety, or property tax relief. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9(1)

*Due October 31*3rd Quarter 941 Report due to IRS   
Download forms from *irs.gov*  
Due October 31 for third quarter

3rd Quarter Payroll Report for Indiana Workforce Development  
 [*uplink.in.gov/ESS/ESSLogon.htm*](https://uplink.in.gov/ESS/ESSLogon.htm)

*By November 1*

Last day for second and third-class cities to adopt salary ordinances for employees other than elected officials. IC 36-4-7-3 (1)

B*y November 2*  
Deadline for all taxing units to adopt budgets, tax rates, and tax levies. IC 6-1.1-17-5(a) (1)

If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption meeting. IC 6-1.1-17-5(c) (1)

*November 9*Last day for units to submit their budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department. (1)

**November  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for October  
 Reconcile fund report with October bank reconcilement Reconcile bank with funds  
 Prepare financial statements for council, boards and commissions (attached) and distribute  
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from October (due December 15)

**First Friday of the month** Pay sales tax and state and county withholding tax via *www.intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due in November/first of December**

*By December 1*

Send copy of employee names and addresses to the county treasurer in the counties the employees reside. The treasurers will check the lists to see if any employees are delinquent on their property taxes. (2)

**December  
As soon as possible each month:** Reconcile fund report with revenue, disbursements and bank statements for November  
 Reconcile fund report with November bank reconcilement Reconcile bank with funds  
 Prepare financial statements for council, boards and commissions (attached) and distribute  
 Complete monthly engagement upload on Gateway – [*www.in.gov/dlgf*](http://www.in.gov/dlgf)  
 Upload bank reconcilement, funds ledger, and meeting minutes from November (due January 15)

**First Friday of the month** Pay sales tax and state and county withholding tax via *intax.in.gov*   
 (Due 20 days after the end of the month)

**Payroll** Pay federal income tax, Social Security, and Medicare (Due three days after payroll is due)  
 Pay PERF by payroll date – *www.in.gov/inprs*  
 Pay employee child support, if applicable – [*www.empchildsupport.in.gov/login.aspx?logout=yes*](http://www.empchildsupport.in.gov/login.aspx?logout=yes)   
 Pay employee garnishments, if applicable  
 Set up direct deposit transfer

**Five days before council meeting** Gather claims to be paid and process  
 Prepare claim docket  
 Prepare agenda and distribute  
 Prepare council packet and distribute

**Reports due in December/first of January**

*December 16*  
Last day for DLGF to accept additional appropriation requests for the current budget year from units as prescribed by DLGF. (1)

*Due December 20*  
Indiana Utility Receipts Tax fourth quarter payment due

December 31  
Deadline for units to file shortfall excess levy appeals with the Department. IC 6-1.1-18.5-12(a)(2) (1)

Deadline for towns to adopt salary ordinance for the following year. IC 36-5-3-2. Note that the ordinance must be adopted the year before it is effective. (1) (Example attached)

Deadline for the DLGF to certify next year’s budgets, tax rates, and tax levies unless a taxing until in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18-.5-16 (IC 6-1.1-17-16).

**Other things to do**

Watch for 1782 Notice. When received, have 10 days to review and send back

Prepare encumbrances and transfers if needed

Prepare list of holidays for the upcoming year for council approval (attached)

Update service records for the following year

Run any year end reports needed (check with software provider)

**Year End Duties**

After last payroll of the year, update employee salaries per salary ordinance  
Change PERF rates if needed  
Make any employee deduction changes  
Change tax rates if needed – check www.[*irs.gov*](http://irs.gov) for federal and [www.*in.gov*](http://www.in.gov)/dor for county income tax rates (search for Department Notice #1).

Enter new budget into software system

Send letters requesting W-9s to vendors (example attached)

Download the budget calendar for the following year and update your calendar of duties. Budget calendar can be found at *https://www.in.gov/dlgf/2385.htm*

**General Items to Schedule that will be different for everyone**

Loan and Bond payments

Tax Abatement – See April

Inventory Capital Assets

(1)2019-2020 Budget Calendar published by Fred Van Dorp, Budget Division Director, Budget Division, Department of Local Government Finance. Found at www.in.gov/dlgf/2385.htm

(2)Chapter 6, Calendar of Monthly Duties, Accounting Manual published by State Board of Accounts  
Download at [www.in.gov/sboa/4446.htm](http://www.in.gov/sboa/4446.htm) under Manuals

Gateway User Guides for any of the Gateway reports can be found at https://gateway.ifionline.org/help.aspx

**Reading and Resources for Indiana Clerk-Treasurers**

* Code of Ordinances for your city or town
* Minutes and Agendas of your city or town
* Resolutions of your city or town
* State of Indiana Website – [*in.gov*](http://www.in.gov)
* State Board of Accounts (SBOA) – *in.gov/sboa*  
  Paul Joyce, State Examiner  
  Todd Caldwell and Susan Gordon  
  317.232.2513 or *cities.towns@sboa.inn.gov*
* *Accounting and Uniform Compliance Guidelines Manual,* State Board of Accounts  
  [*in.gov/sboa/4446.htm*](http://www.in.gov/sboa/4446.htm) for towns  
  [*in.gov/sboa/4453.htm*](http://www.in.gov/sboa/4453.htm) for cities
* Department of Local Government Finance (DLGF)  
  317.232.3777 or 888.739.9826

[*in.gov*](http://www.in.gov)*/dlgf*

Wesley Bennett, Commissioner  
Fred Van Dorp, Budget Division Director  
317.234.3937 or fvandorp@dlgf.in.gov

Budget Field Representative, contact information is found at *www.in.gov/dlgf/2338.htm#Budgetfld*

* Indiana Code

[*in.gov/legislative/ic/code*](http://www.in.gov/legislative/ic/code)

Title 36 – Local Government  
Title 5 – State and Local Administration  
Title 6 – Taxation  
Title 3 – Elections

* Internal Revenue Service – Federal State Local Government Specialist  
  Newsletter available at [*irs.gov/govt/fslg*](http://www.irs.gov/govt/fslg)
* Office of the Public Access Counselor  
  317.234.0906 or 800.228.6013  
  Public Access Handbook, Fact Sheets and Samples  
  [*in.gov/pac/2332.htm*](http://www.in.gov/pac/2332.htm)
* Indiana League of Municipal Clerk Treasurer (ILMCT)  
  [*ilmct.org*](http://www.ilmct.org)
* Aim – Accelerate Indiana Municipalities  
  317.237.6200

[*cities*](http://www.cities)*andtowns.org*   
*2020 Indiana Elected Municipal Officials Handbook* published by Aim

* Department of Labor – Federal  
   [*dol.gov/index.htm*](http://www.dol.gov/index.htm)
* Indiana Archives and Records Administration – records retention schedule

*in.gof/iara*