



# 2023 ILMCT VIRTUAL FALL DISTRICT MEETING

## THREE DATES: OCTOBER 17, OCTOBER 18, & OCTOBER 19

The ILMCT Fall District Meeting and Education Days are back virtually for 2023! The meetings will take place over three dates: October 17, October 18, and October 19. October 17th and 19th are Education Days and will include presentations covering audits, additional appropriations, tax increment finance, DORAs, and much more. October 18th is called meeting by the State Board of Accounts (SBOA). The SBOA District Meeting and will include a welcome from ILMCT President, Karen Heim, followed by presentations from the State Board of Accounts.

CMC and MMC credits will be offered on October 17 and October 19. Please be sure to review the agenda contained within this brochure for specific dates and times for each workshop. A full CMC registration will provide you access to all CMC workshops being presented. A MMC full registration will provide you access to all MMC workshops on both days. If you are interested in attending CMC and MMC workshops, please be sure to select the add on option in the registration portion of the brochure.

DAY 1: OCTOBER 17 (EDUCATION DAY) <small>All times noted are Eastern.</small>	
10:15 a.m. – 11:15 a.m.	<b>CMC Workshop: Out with the Old and In with the New</b>
11:30 a.m. – 12:30 p.m.	<b>CMC and MMC Workshop: Passing the Baton Without Dropping the Ball*</b>
12:45 p.m. – 1:15 p.m.	<b>Meet the New Department of Local Government Finance Commissioner, Dan Shackle*</b>
1:30 p.m. – 2:30 p.m.	<b>CMC and MMC Workshop: Passing the Baton Without Dropping the Ball (continued)*</b>
2:45 p.m. – 3:45 p.m.	<b>MMC Workshop: How to be (and Utilize) a District Mentor</b>

DAY 2: OCTOBER 18 (DISTRICT MEETING) <small>All times noted are Eastern.</small>	
9:30 a.m. – 9:35 a.m.	<b>Welcome &amp; Opening Remarks</b>
9:35 a.m. – 11:35 a.m.	<b>State Board of Accounts</b>

DAY 3: OCTOBER 19 (EDUCATION DAY) <small>All times noted are Eastern.</small>	
10:00 a.m. – 11:00 a.m.	<b>MMC Workshop: The Current Laws Relating to Establishing a Single-Family Residential Housing Allocation Area (Including Annexation in a Nutshell)</b>
11:15 a.m. – 12:15 p.m.	<b>MMC Workshop: Exploring Designated Outdoor Refreshment Areas (DORAs)</b>
12:30 p.m. – 1:30 p.m.	<b>CMC and MMC Workshop: Audits: What to Expect and How to be Better Prepared*</b>
1:45 p.m. – 2:45 p.m.	<b>CMC Workshop: Additional Appropriations, Budget Reductions, and Other Budgeting Resources</b>
3:00 p.m. – 4:00 p.m.	<b>CMC Workshop: An Overview of Tax Increment Financing for Indiana Clerk-Treasurers</b>

\*Denotes combined CMC and MMC Workshop!

### SBOA CALLED MEETING

The SBOA District Meeting is a called meeting of the State Board of Accounts. Indiana law (IC 5-11-14-1) allows for city and town officials who attend called meetings to pay for registration or be reimbursed for travel expenses from the General Fund from any money not otherwise appropriated. Further, the law specifies that a claim for registration and travel expenses incurred while attending a called meeting may not be denied by the body responsible for the approval of the claim if the claim complies with IC 5-11-10-1.6 and IC 5-11-14-1.

### CANCELLATION & REFUND POLICY

Cancellation received in writing on or prior to the registration deadline will be refunded minus a \$25 processing fee. Registration cancelled after the registration deadline will not be refunded. Cancellations should be faxed to (317) 237-6206 or emailed to [bbystry@aimindiana.org](mailto:bbystry@aimindiana.org).

HOW TO REGISTER	
<b>Mail:</b> ILMCT 125 W Market Street, Suite 100 Indianapolis, IN 46204	<b>Fax:</b> (317) 237-6206

YOUR INFORMATION	
Name	
Title	
Municipality/Company	
Address	
City/Town	
State	ZIP
Phone	
Email (Required!)	

REGISTRATION		DEADLINE: October 11
<input type="checkbox"/> \$125 - Full <b>CMC Only</b> Registration (all days includes SBOA) <input type="checkbox"/> \$125 - Full <b>MMC Only</b> Registration (all days includes SBOA) <input type="checkbox"/> \$25 - District Meeting <b>Only</b> <input type="checkbox"/> \$50 - Recordings <b>Only</b> (all days)* <small>*CMC or MMC Credits will not be given to those that purchase the recording. You must participate in the virtual event to earn credits.</small>		
<b>Additional Options</b> (Please Select) <input type="checkbox"/> + \$25 - Add <b>MMC</b> to the CMC Full Registration <input type="checkbox"/> + \$25 - Add <b>CMC</b> to the MMC Full Registration		
Registration Amount \$	Additional Options \$	Total \$
Payment Method (Circle One) Check Visa MasterCard Discover AmEx		
Check Number (Payable to ILMCT)		
Credit Card Number		
Expiration Date	Verification Code	
Cardholder Name		
Billing Address		
City/Town		
State	ZIP	
Authorized Signature		



# 2023 ILMCT VIRTUAL FALL DISTRICT MEETING

THREE DATES: OCTOBER 17, OCTOBER 18, & OCTOBER 19

The Education Days (October 17, October 19) will include workshops for CMC and MMC credit, along with two combined CMC/MMC workshops!

## CMC WORKSHOP DESCRIPTIONS

### OUT WITH THE OLD AND IN WITH THE NEW

Is getting your holiday decorations out before Thanksgiving acceptable or borderline offensive? You can argue otherwise, but there isn't a right or wrong answer to that question. When it comes to the large number of municipal year-end reports, requirements, and filings, however, there is no gray area. The daunting list of close-out responsibilities for clerks and clerk-treasurers is manageable with a lot of forethought and some planning. And as one year ends, there is some preparation for the months to come that will allow municipal fiscal officers and clerks to enter the new year on firm footing, causing less stress, fewer missteps, and promoting confidence among citizens and employees. Join this workshop to review the checklist of must-do items that will leave you with enough time to start decorating for the fourth of July by March!

### ADDITIONAL APPROPRIATIONS, BUDGET REDUCTIONS, AND OTHER BUDGETING RESOURCES

When you've done your best to develop a budget for the next 18 months, but it looks like you're not quite on the expected trajectory, what tools do you have in your toolbox? Don't get scared, additional appropriations and budget reductions are options to increase or decrease this year's budget to supplement next year's. Additional appropriations can be used to increase this year's budget and spend excess cash not already appropriated. The opposite of that is a budget reduction. This year's appropriations can be reduced to save cash for next year. These tools along with other pieces in the budgeting toolbox will be discussed by DLGF during this important workshop.

### AN OVERVIEW OF TAX INCREMENT FINANCING FOR INDIANA CLERK-TREASURERS

The session is intended to provide (and/or enhance) Clerk-Treasurers' understanding of the principal elements of tax increment financing in Indiana. Several aspects of Indiana tax increment financing will be discussed. For example, what are the pros and cons of establishing a tax increment financing allocation area? What are the permissible uses of tax increment revenues? What is the role of the Clerk-Treasurer in the creation and subsequent administration of an allocation area (including numerous annual reporting requirements)? How do allocation areas and tax abatements interrelate? What will be required for compliance with the new law relating to annual spending plans (first applicable for calendar year 2025)? How does the "TIF neutralization" process work? These questions will all be covered, together with various other aspects of tax increment financing that Clerk-Treasurers need to know.

## MMC WORKSHOP DESCRIPTIONS

### HOW TO BE (AND UTILIZE) A DISTRICT MENTOR

Willing. Understanding. Thoughtful. Knowledgeable. Empathetic. Patient. Confident in your role. Maybe it's a stretch to say that many of us can be all these things on any given day. However, if you approach your job with these noble intentions in mind and wake up each day ready to be the best you can be for your town or city, you might just be mentor material! Panelists in this workshop will get into the nitty gritty of helping other clerks and clerk-treasurers, from the minute details to the big picture. From being a mentor to having a mentor, participants will learn how to ask for help, how to respond to requests for assistance, how to make the time to be the mentee or the mentor, and most importantly, what tips and skills you should be ready to impart. These rewarding positions can be equally beneficial, improving the quality of Indiana's fiscal officers and clerks, and building trust among citizens and their municipal officials.

### THE CURRENT LAWS RELATING TO ESTABLISHING A SINGLE-FAMILY RESIDENTIAL HOUSING ALLOCATION AREA (INCLUDING ANNEXATION IN A NUTSHELL)

Municipalities across Indiana are making increasing use of the 2023 law relating to establishing a single-family residential housing allocation area. The session will begin with an overview of general laws relating to the creation of allocation areas. The session will then address the various requirements specific to single-family residential housing allocation areas, including: (a) development of a housing program as part of the economic development plan; (b) permissible uses of tax increment revenues from single-family residential housing allocation areas; (c) the specific procedural requirements that apply to the creation of a single-family residential housing allocation area; (d) differences between generic allocation areas and single-family residential housing allocation areas; and (e) financings and incentives relating to single-family residential housing allocation areas. Finally, the session will provide a basic overview of the laws relating to annexation.

### EXPLORING DESIGNATED OUTDOOR REFRESHMENT AREAS (DORAS)

The passage of Designated Outdoor Refreshment Areas (DORAs) during the 2023 legislative session has been heralded by many municipal leaders who see the move as another component of their placemaking strategy. Because DORAs involve the serving and carrying of alcoholic beverages in specified areas, there is an extensive local and regulatory process that must be followed. Participants will receive an overview of the legislation, explore the local requirements, learn the latest information from the Indiana Alcohol and Tobacco Commission (ATC), and discover what some communities have already learned that could help your city or town on its journey.

## COMBINED CMC AND WORKSHOP DESCRIPTIONS

### PASSING THE BATON WITHOUT DROPPING THE BALL

Leaving elected office, no matter the reason, can be difficult and fraught with emotions. Whether you are leaving by choice or because of the upcoming election, you CAN leave on your own terms. To do so, it very well might take some soul-searching and reminders about why you chose to work for the citizens of your community; the state in which you leave your office (both literally and figuratively) can impact your neighbors, hometown, as well as current employees and friends. This in-depth class will walk you step by step through the things you can do to put your community first during a transition. The items will run the gamut – from Gateway and countless other important logins and PINS to leaving enough petty cash in the drawer - taking this high and sometimes painful road will pave the way to a more professional transition that will allow you to walk out the door with your head high and your community on the best path you could have laid.

### AUDITS: WHAT TO EXPECT AND HOW TO BE BETTER PREPARED

As a citizen being audited is scary and, thankfully, rare. At the municipal level, audits are a necessary requirement to maintain the public's trust in their government and guard against wrongdoing. Like most workplace functions, with a little preparation and homework your office will be ready to take its turn under the microscope. Participants in this session will learn what to expect and how the process has changed in recent years, what are the questions you can and should ask your audit team, best practices for how to prepare, and the differences between an audit and a review. Presenters will breakdown an audit by topics, such as audited financial reports, payroll, and daily banking/reconciliations. Spend some of your valuable time during and after this workshop preparing yourself for when audit day comes, and you can impress your audit team with your professional approach and forethought. The community will appreciate knowing they are in excellent fiscal and organizational hands!