

Indiana

Department of Local Government Finance



Committed to a fair and equitable property tax system for Hoosier taxpayers.

DLGF Budget Overview

Fred Van Dorp

Budget Division Director

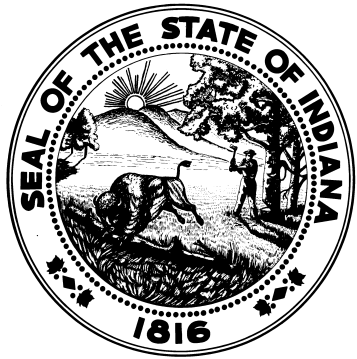
Spring Auditor's Conference Fort Wayne, IN

May 23, 2018



Table of Contents

- DLGF Budget Calendar
 - Unit Budget Calendar
- Upcoming DLGF Training Events
- Form 22 – Revisited
- Additional Appropriations
- DLGF July Estimate Reports



Budget Calendar



Budget Calendar Overview

- [Full version available](#) on the Memos and Presentations webpage.

Date	Action
May 18	Department releases Annexation Memo and Template. Due Date: July 15
May 18	Department releases 2018 TIF Neutralization Memo and Template.
May 18	Department releases the TIF Excess AV Memo and Template. Due Date: June 15
May 18	Department releases 2018 unit level Local Income Tax (“LIT”) Supplemental Distribution schedule. Counties have until May 31 to distribute these funds to local units. IC 3-3.6-9-15
May 31	Deadline for the SBA to certify an <u>estimate</u> of the LIT distribution for 2019. IC 6-3.6-9-5



Budget Calendar Overview

Date	Action
June 30	Last day for Property tax distribution of May collection. Note: Form 22 reporting through DECAF requested by July 15.
July 2	Last day for the county assessor to deliver the real estate book (i.e., roll and balance 2018 pay 2019 gross assessed values) to the county auditor. IC 6-1.1-5-14 Last day for county assessor to roll 2018 pay 2019 personal property gross assessed values to the county auditor. IC 6-1.1-3-17(b)
July 2	Deadline for State Budget Agency (“SBA”) to provide Assessed Value Growth Quotient (“AVGQ”) to civil taxing units, school corporations, and Department. IC 6-1.1-18.5-2(c)



Budget Calendar Overview

Date	Action
July 16	<p>Department provides to each county, city, and town an estimate of the maximum Cumulative Capital Development Fund tax rate for the ensuing year. IC 6-1.1-18.5-9.8(b)</p> <p>Department provides each taxing unit an estimate of the maximum permissible property tax levy for the ensuing year and guidance on calculating allowable adjustments to the maximum levy. IC 6-1.1-18.5-24</p> <p>Department provides to each county an estimate of the maximum allowable appropriation and maximum amount of property taxes that may be imposed for community mental health centers or community intellectual disability and other developmental disabilities centers that are exempt from property tax levy limits for the ensuing year. IC 12-29-1-3.5</p>
July 16	DLGF Budget Workshops start.



Budget Calendar Overview

Date	Action
July 31	Department provides to each taxing unit that levies a property tax an estimate of the amount by which property tax distributions will be reduced in the ensuing year due to circuit breaker credits. IC 6-1.1-20.6-11.1
Aug. 1	Last day for county auditor to certify net assessed values to the Department. The Department will make values available to all political subdivisions via Gateway. IC 6-1.1-17-1
Sept. 3	Last day for units with appointed boards, including certain libraries under IC 6-1.1-17-20.3, to submit proposed 2019 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for binding adoption, as applicable. IC 6-1.1-17-20; IC 6-1.1-17-20.3



Budget Calendar Overview

Date	Action
Oct. 12	Last day to post notice to taxpayers of proposed 2019 budgets and net tax levies and public hearing (Budget Form 3) to Gateway. Notice must be posted at least ten days before the public hearing, which must occur at least ten days before the adoption for most taxing units. IC 6-1.1-17-3
Oct. 19	Last day for units to file excess levy appeals for school transportation fund, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department. IC 20-46-4-10; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3), (13); IC 6-1.1-18.5-14
Oct. 22	Last possible day for taxing units to hold a public hearing on their 2019 budgets. Public hearing must be held at least ten days before budget is adopted. IC 6-1.1-17-5
Oct. 29	Last possible day ten or more taxpayers may object to a proposed 2019 budget, tax rate, or tax levy of a political subdivision. Objection must be filed not more than seven days after the public hearing. This deadline is subject to the scheduling of the public hearing. IC 6-1.1-17-5(b)



Budget Calendar Overview

Date	Action
Oct. 31	Deadline to adopt ordinance modifying LIT effective January 1, 2019. IC 6-3.6-3-3
Nov. 1	Deadline for all taxing units to adopt 2019 budgets, tax rates, and tax levies. IC 6-1.1-17-5(a)
Nov. 5	Last day for units to submit their 2019 budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department.
Dec. 14	Last day for the Department to accept additional appropriation requests for the 2018 budget year from units as prescribed by the Department.



Budget Calendar Overview

Date	Action
Dec. 31	Deadline for the Department to certify 2019 budgets, tax rates, and tax levies unless a taxing unit 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

Note: The prior year deadline for budget certification was February 15.



County Specific Calendar

The Department is requesting that all units consider putting together a similar calendar with the due dates for DLGF SBOA, and AOS submissions.

- A. When am I meeting with my assessor to discuss the Real Estate Book?
- B. When is my budget workshop?
- C. When will I submit my TIF neutralization reports to DLGF?
- D. When are my SBOA reports due?
- E. When will I submit my Form 22 information through DECAF?



County Specific Calendar

- The calendar may include county specific events, meetings, and submissions.
 1. When am I meeting with my tax and billing vendor for Settlement?
 2. When will I have my public hearing?
 - Are all key staff members in the office that day?
 - If something goes wrong, will I have enough time to schedule another meeting?
 3. When will key council members be out of the office?
 4. When did we adopt our budget last year?
 - Can we start the process earlier this year?
 5. When will I submit my SBOA reports?



Upcoming DLGF Training Events



Gateway Training Schedule

- The Department is currently offering 23 separate regional training courses covering a variety of topics including:
 1. Budget preparation
 2. Budget workshop preparation
 3. Budget submission procedures
 4. Common budget preparation and submission issues
 5. Error prevention report
 6. Gateway navigations
 7. Question and Answer Session



Gateway Training Schedule

County	Training Date	Location Name	Max Seats	Attendees
Marion	5/14/2018	Indiana State Library	46	9
Ripley	5/15/2018	Ivy Tech - Batesville	56	16
Vanderburgh	5/16/2018	Ivy Tech Community College - Evansville	66	20
Madison	5/17/2018	Anderson Public Library	32	15
Monroe	5/18/2018	Ivy Tech - Bloomington	20	20
Wayne	5/21/2018	Ivy Tech Community College - Richmond	26	13
Jefferson	5/29/2018	Ivy Tech Community College - Madison	28	21
Perry	5/30/2018	Tell City-Troy Township School Corporation	44	22
Parke	5/31/2018	Ivy Tech Community College- Rockville	20	20
Henry	6/1/2018	New Castle - Henry County Public Library	154	14
Grant	6/4/2018	Ivy Tech Community College- Marion	236	36
Allen	6/5/2018	Allen County Public Library	41	35
Gibson	6/6/2018	Fort Branch - Johnson Township Library	26	16
Morgan	6/7/2018	Central Education Center	46	22
Boone	6/8/2018	Zionsville Community Schools Educational Services Center	96	26
Howard	6/11/2018	Northwestern School Corporation	21	8
Warren	6/12/2018	Warren County Learning Center	36	5
Jasper	6/13/2018	Kankakee Valley Administration Office	26	18
Tipton	6/14/2018	Tri-Central Community Schools	35	1
Marshall	6/15/2018	Plymouth Public Library	26	25
Totals			1081	362



Gateway Training Schedule

- Trainings schedule throughout the months of May 14 and June 15 as the unofficial start of the Budget Season.
- The Department updated the format and the presentation this spring. The new format has allowed us to include more sites than in year's past.
- Department prioritizes scheduling local officials and staff members first, but will be expanding the training opportunities to FAs, tax and billing vendors, attorneys, and other interested parties.



Budget Workshop Schedule

- The Department will continue to host regional Budget Workshops from July 16 – August 30.
- Opportunity to discuss budget forms, issues, and submissions face to face with your DLGF representative.
- While the DLGF representative cannot provide financial advice, they can make sure that you are aware of the your budgetary options, upcoming deadlines, and the Departmental calculations, Gateway reports, State training materials, memos, and other useful resources available to you.



Submissions to DLGF – Form 22



Form 22 Data Submission Procedures

- Following the June and December settlements, the Form 22 is used to report distribution amounts to both local units and the State.
- County auditors are required to send Form 22s to local units in their respective counties that receive distributions.
- County auditors are required to report their FIT, CVET, Property Tax, and Excise distribution totals to the Department through Gateway's Data Entry for CNAV and Form 22 ("DECAF") application.
 - Note: Since June 2016 Gateway's DECAF has the official submission method to the Department. Paper copies no longer need to be sent to the Department.



Form 22 Data Submission Procedures

Select County > Manage County > Submission

Form 22 Submission

Check for any warnings concerning your distributions

Form Signature

NAME

TITLE

SIGNATURE/PIN

DATE

Enter in your:
Name;
Title; &
4-Digit PIN

SIGN AND SUBMIT FORM

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

- Form 22 submission requires an individual with the “Submitter” role to actually submit the information in Gateway.
- Counties are encouraged to discuss their internal process for reviewing, entering, and submitting this information into Gateway.



Form 22 Data Submission Procedures

- Form 22 information from the June settlement (CVET, FIT, Excise, Property Tax) is used extensively during the Budget Workshops for all units.
- Timely submissions ensure that the Department will have all of the information that is needed for meetings with the other local units within your counties.
- The Department requests that all counties link AOS Settlement “Pre” Approval, Settlement Distribution, and DLGF Form 22 reporting.



Form 22 Data Submission Support

- The Department has posted User Guides designed to assist with the DECAF submission process.
 1. <http://www.in.gov/dlgf/9480.htm>
 2. <https://gateway.ifionline.org/help.aspx>
- For questions related to the DECAF submission procedures, entry into DECAF, or about security roles including PIN numbers, contact Gateway@dlgf.in.gov.
- For all other Form 22 related questions, contact your Budget Field Representative.



Additional Appropriations



Additional Appropriations

- An additional appropriation is pursued when a unit needs to spend more from a fund than the certified budget allows. The Department is responsible for the review and approving all submissions from all units.
- Department Memos: <https://www.in.gov/dlgf/2444.htm>
- Additional Appropriations - Supplemental Information [Budget] - April 27, 2018
- Additional Appropriation and Transfer Procedures [Budget] - March 2, 2018
- Additional Appropriations Form



Additional Appropriations

- The improvement of the Additional Appropriation process will continue to be an area of interest in 2018.

2017 Additional Appropriation Category	2017 Totals
Submissions (Statewide)	1,938
Total Funds Reviewed (Statewide) ¹	4,747
Submissions (County Only)	865
Total Funds Reviewed (County Only)	2,919

- Note 1: 35% of submissions were sent to the Department in October, November, and December.



Additional Appropriations

Although Additional Appropriations must continue to be a part of the budgeting process, the Department is taking steps to improve the submission, review, and approval process.

1. Timely submissions.
2. Statewide implementation updated Form 55819 (R3 / 11-17).
3. Elimination of common issues with the Form 55819.



Additional Appropriations

- Timely Submissions
- The increase in the fourth quarter wasn't exclusively due to activity from the fourth quarter. Often submissions are accumulated

2017 Additional Appropriation Category	2017 Totals
Submissions (County Only)	865
Submission with 100+ Days between Publication and Certification Date	165

- As the additional appropriations are completed, they need to be submitted.



Additional Appropriations

Submissions using updated State Form 55819

- In Fall 2017, the Department updated the State Form 55819. The new form improved the layout, and created a section when units can opt into receiving electronic replies instead of paper copies.

Section III	
<i>Please check the requested method for the Department to inform your unit of the status of the Additional Appropriation Request.</i>	
Check One:	
<input type="checkbox"/> Follow Up Via E-mail	_____
	E-mail Address(es)
<input type="checkbox"/> Follow Up Via Mail	_____
	Mailing Address (Number, Street, City, State, ZIP Code)



Additional Appropriations

Common Issues

- On the Form 55819, there are two lines that are routinely reported incorrectly. Although the amount on Line 17 ultimately determines if the surplus funds justify the additional appropriation, during the Department's review, we will validate the lines below and update the Additional Appropriation prior to approval or denial.
- Section 2 – Line 5: Miscellaneous Revenue
- Section 2 – Line 8: Circuit Breaker



Additional Appropriations

Section 2 – Line 5: Miscellaneous Revenue

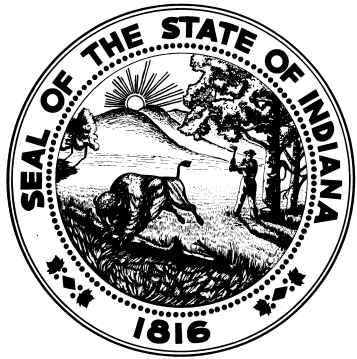
- The Department will compare amount reported on Line 5 to the line 8B amount on the Fund Report. If Line 5 is higher than previously reported, then the Line 5 will be amended prior to approving or denying the request.
- Revised Form 2 may be submitted along with the Additional Appropriation supporting the increase.
 - The revised Form 2 must specify the new or increased revenue source.
 - The revised Form 2 can either be taken from Gateway or the 1782 notice.



Additional Appropriations

Section 2 – Line 8: Circuit Breaker

- The Department will validate the amount reported on Line 8 using the Department’s actual circuit breaker (“CB”) calculation.
- The CB amount used by the Department is posted at the link: <http://in.gov/dlgf/8225.htm>
- If the additional appropriation request does not match the Department’s CB report, Line 8 will be amended prior to approving or denying the request.



DLGF Reports - July Estimates



July Estimates

- The Department will again release a series of budget centric reports in June and July that will provide the framework for the calculations that we will be using for the upcoming budget season.
- Each report will be accompanied by a Departmental memo explaining the report and detailing how the information will be used during the budgeting season.



July Estimates - Local Income Tax Report

- The Local Income Tax (“LIT”) report is based on estimates provided by the State Budget Agency (“SBA”) for LIT projections for CY 2019.
- SBA will release LIT estimates twice before certifying the final LIT figures on Nov. 1.
- 2019 estimates will be laid out in a manner similar to 2018 actual distributions.
- In 2017, 25 counties either increased, decreased, or modified their LIT rates. Some of these counties changed in late October. Each round of estimates will be based on the most current LIT information available.
- Note: There are three counties that have already taken action on their LIT rates. These changes will be reflected in the estimates.



July Estimates – Local Income Tax Report

STATE OF INDIANA INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Local Income Tax Certified Distributions for 2017
Based on State Budget Agency's Certified Distributions Released October 1, 2016

County 58 Ohio

Expenditure - Certified Shares revenue	1,252,739	Expenditure Rate - Public Safety Revenue	313,185	Expenditure Rate - Economic Development Revenue	0
		PSAP Distribution	313,185		
IC 6-3.6-6-3(1) Distribution	313,185	Public Safety Distribution	0		
Certified Shares Distribution	939,554				

Unit	<u>Expenditure Rate - Certified Shares</u>		Total Expenditure Rate - Certified Shares Distribution	Estimated Public Safety Distribution	Economic Development Distribution
	<u>IC 6-3.6-6-3(1) Distribution</u>	<u>Certified Shares Distribution</u>			
OHIO COUNTY	125,962	658,567	784,529	0	0
CASS TOWNSHIP	1,629	7,206	8,835	0	0
PIKE TOWNSHIP	1,557	6,890	8,447	0	0
RANDOLPH TOWNSHIP	4,244	18,775	23,019	0	0
UNION TOWNSHIP	761	3,366	4,127	0	0
RISING SUN CIVIL CITY	43,393	191,986	235,379	0	
RISING SUN-OHIO COUNTY COMM SCHOOL CORP	123,713	0	123,713	0	0
OHIO COUNTY PUBLIC LIBRARY	11,926	52,764	64,690	0	0
SOUTHEASTERN INDIANA SOLID WASTE MGMT	0	0	0	0	0
TOTAL:	313,185	939,554	1,252,739	0	0



July Estimates – Circuit Breaker Estimates

- This will be the third year that statute requires the Department to release Circuit Breaker (“CB”) Estimates in July.
- Note: These estimates and values should not be confused with the 2017 CB actual reports released in April 2018.
- The CB estimates are designed to be used in conjunction with CB Allocation Workbook to allocate the CB across the levied funds.
- Although CB impact must be considered during the budgeting process, units are not required to use the Department’s estimated CB values.



July Estimates – Circuit Breaker Estimates

2018 Estimated Property Tax Cap Impact Report County

0000	COUNTY	Estimated Impact
	Civil Max Levy Fund Credits	\$6,204,517
	Total Estimated Credits	\$6,204,517

0001 CENTER TOWNSHIP	Estimated Impact
Civil Max Levy Fund Credits	\$1,197,867
Township Fire Credits	\$58,141
Total Estimated Credits	\$1,256,008



July Estimates – Misc. Revenue Figures

- The Miscellaneous Revenue Figures report will contain a unit level estimates for the 13 revenue types listed.
- Report contains estimate for last 6 months of 2018 and all 12 months of 2019.
- Estimates are based on prior year activity, AOS estimates, and various statutory adjustments.
- The “Notes” column provides additional information about each unit’s calculation.

Revenue Name
ABC Gallonage
Cigarette Tax - CCIF
Cigarette Tax - General Fund
Commercial Vehicle Excise Tax
Financial Institutions Tax
License Excise Tax
LIT for Certified Shares
LIT for Economic Development
LIT for Public Safety
LIT School Distrib. (Formerly CAGIT PTRC)
Local Income Tax Levy Freeze
Local Road and Street
Motor Vehicle Highway



July Estimates – Misc. Revenue Figures

STATE OF INDIANA INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Estimated Miscellaneous Revenues for Budget Year 2018

County: 01 Adams
Unit: 0000 ADAMS COUNTY

<u>Revenue Type</u>	<u>Max Levy Type (If Applicable)</u>	<u>Estimated Revenues</u>		<u>Notes</u>
		<u>7/1/17-12/31/17</u>	<u>1/1/18-12/31/18</u>	
R112 Financial Institutions Tax		18,553	36,178	Amount estimated by the Department of Local Government Finance based on figures provided by the AOS's (AOS) Office. December 2017 = Provided by AOS. 2018 = June 2017 as provided by AOS + 90% of December 2017
R113 Local Road and Street		187,542	407,638	Amount estimated per Auditor of State's 2018 Budget Revenue Estimates. Counties, cities and towns. July - December 2017 = 145% of July- December 2016 distributions. 2018 = 145% of July-December 2017 distributions + 150% of January-June 2017 distribution



July Estimates – Other Reports

- **Cumulative Levy**

- For all cumulative funds, for all units, the Department Cumulative Rate report contains the current year maximum and certified rate cap.
- The report indicates whether or not each fund is within the max levy.

- **Estimated Debt Service Report**

- The Estimated Debt Service Report estimates debt service levies and payments for budget year based on information collected from the Pre-Budget Survey.



July Estimates – Max Levy Report

- One of the most important reports that the Department will be releasing is the estimated Max Levy Report.
 - The estimated Max Levy Report is listed by unit and max levy type.
 - Department uses prior year maximum levy, the Assessed Value Growth Quotient, information collected during the pre-budget survey, and various statutory adjustment to determine estimated Max levy for year.
 -
- Note: The maximum levy may not equal the certified levy.



July Estimates – Max Levy Report

1	2017 Maximum Levy	5,260,688
2	PLUS: 2017 Permanent Appeal Amount and New Max Levies (1)	0
3	PLUS: Other Adjustments to 2017 Maximum Levy (2)	0
4	2017 Maximum Levy for Growth Quotient	5,260,688
5	TIMES: Assessed Value Growth Quotient (3)	1.0400
6	Initial 2018 Maximum Levy	5,471,116

Line Descriptions

- Line 1 The starting point of the current year's calculation is the prior year's max levy amount.
- Line 2 Permanent appeals are based on information reported on the Pre-Budget survey. The inclusion of an appeal should not be considered an approval by the Department.
- Line 3 Other adjustments may include increases and decreases to the prior year maximum levy.
- Line 4 Formula: Line 1 + Line 2 + Line 3.
- Line 5 The AVGQ is certified by the State Budget Agency. In 2017, the AVGQ was 4%.
- Line 6 Formula: Line 4 x Line 5.



July Estimates – Max Levy Report

6	Initial 2018 Maximum Levy	5,471,116
7	PLUS: Potential 2018 Appeals as Reported by Unit	0
8	Estimated 2018 Maximum Levy Prior to Allowable Adjustments	5,471,116

Line Descriptions

- Line 7 The Department will continue to adjust . Note that the unit only receives the benefit of the appeal, as compared to the appeal plus the AVGQ.
- Line 8 Formula: Line 6 + Line 7.



July Estimates – Max Levy Report

8	Estimated 2018 Maximum Levy Prior to Allowable Adjustments	5,471,116
9	PLUS: Estimated 2018 Cumulative Capital Development Adjustment (4)	419,779
1	PLUS: Estimated 2018 Mental Health Adjustment (5)	204,480
0	PLUS: Estimated 2018 Developmental Disabilities Adjustment (5)	35,000
1	LESS: Other adjustments reported by the taxing unit	0
1	Estimated 2018 Maximum Levy	6,130,375

Line Descriptions

- 3 Line 9 For Counties and municipalities, the CCD fund is used to adjust the max levy.
- Line 10 The Mental Health adjustment is only applied to counties. This amount is based on information provided to the Department through the Pre Budget survey.
- Line 11 The Developmental Disabilities adjustment is only applied to counties. This amount is based on information provided to the Department through the Pre-Budget survey.
- Line 12 This line is used by the Department for other corrections, amendments, or adjustment to the max levy.
- Line 13 Formula: Line 8 + Line 9 + Line 10 + Line 11 + Line 12.



House Enrolled Acts 2017–1009 and 2018-1167

- HEA 2017 – 1009

<https://iga.in.gov/legislative/2017/bills/house/1009>

- HEA 2018 – 1167

<https://iga.in.gov/legislative/2018/bills/house/1167>



HEA 1009-2017

- Passed during the 2017 legislative session.
- Signed by Governor Holcomb April 28, 2017.
- Overhauls school corporation financial reporting and budgeting.
- Most of the act is effective January 1, 2019.



HEA 1009 Major Provisions

- Eliminates the following funds:
 1. Transportation
 2. Bus Replacement
 3. Capital Projects
 4. Art Association
 5. Historical Society
 6. Public Playground
 7. Racial Balance
 8. General



HEA 1009 Major Provisions

- The 8 funds on the previous slide will be replaced by the Operations and Education funds.
- IC 20-40-2-2 Establishment of education fund
 - The governing body of each school corporation shall establish an education fund for the payment of expenses that are allocated to student instruction and learning under IC 20-42.5.
- IC 20-40-18-1 Establishment of operations fund
 - The governing body of each school corporation shall create an operations fund to be used by the school corporation after December 31, 2018.



Operations Fund

- The Department will set an initial max levy for 2019
Operations fund equal to the sum of the individual levies:
 1. Transportation
 2. Bus Replacement
 3. Capital Projects
 4. Art Association
 5. Historical Society
 6. Public Playground
 7. Racial Balance
- In 2019, the General Fund will become the Education fund.
The Education fund will not have a property tax levy.



Contact the Department

- Gateway Support: gateway@dlgf.in.gov
- Telephone: (317) 232-3777
- Toll Free: (888) 739-9826
- Additional Appropriation email:
AdditionalAppropriationRequests@dlgf.in.gov
- Website: www.in.gov/dlgf
“Contact Us”: www.in.gov/dlgf/2338.htm
- Budget Field Representative Map:
[http://www.in.gov/dlgf/files/Field Rep Map - Budget.pdf](http://www.in.gov/dlgf/files/Field_Rep_Map_Budget.pdf)



Budget Field Staff

Miranda Bucy	(317) 650-6848	mbucy@dlgf.in.gov
Ryan Burke	(317) 719-3546	rburke@dlgf.in.gov
Kim Chattin	(317) 650-6157	kchattin@dlgf.in.gov
George Helton	(317) 650-5254	ghelton@dlgf.in.gov
Wayne Hudson	(317) 650-4444	whudson@dlgf.in.gov
Vicky Neeley	(317) 607-7524	vneeley@dlgf.in.gov
Robert Norris	(317) 650-3932	robnorris@dlgf.IN.gov
Kurt Ott	(317) 650-2497	kott@dlgf.in.gov
Dawn Ray	(317) 677-2667	dray@dlgf.in.gov
Judy Robertson	(317) 650-2508	jrobertson@dlgf.in.gov
Michelle Rogers	(317) 447-2941	mrogers@dlgf.in.gov
Heather Witsman	(317) 694-3017	hwitsman@dlgf.in.gov