



## **2014 Clerk-Treasurer's Conference**

**Dan Jones**

**Budget Div. Asst. Dir., DLGF**

**June 2014**



# Topics

---

- Preparing for 2015 Budget
- Gateway
- Problem Areas
  - Most Common Reasons for Budget Problems
  - 1782 Requirement: How to use it
- New for 2015 (Legislation)
  - Online Advertising
  - Protected Taxes
  - OPEB



# *Preparing for 2015 Budget*

---

- Review Y-T-D revenues and expenditures
  - Find where you are over or below projections
- Count your pay periods
- Review the Budget Manuals and Instructions
- Review the Budget Calendar & other memo's
- Plan dates for budget hearing and adoption meetings
- Go to Summer Budget Workshops with your DLGF field representatives



# *Preparing for 2015 Budget*

---

- Budget Workshops
  - Scheduled early July through mid August
  - Materials to bring:
    - June 30 cash & investment balances
    - Y-T-D expense and revenues
    - Encumbrances carried over from last year
    - Debt schedules & debt service worksheet
    - Dates for public hearing and adoption meeting
    - Current Year Financial Worksheet (completed in Gateway)
    - Completed budget form 1; Form 22 (from auditor)
    - Contact information



# *Important Dates*

---

- June 30 – First 6 months fund balances available
- Aug 1 - Auditor certifies CNAV
- Sep 2 - Budgets, rates and levies to county council for budget recommendation\*
- Sep 13 - Last day for 1<sup>st</sup> publication of budget notice and submit to DLGF for web page\*
- Sep 20 - Last day for 2<sup>nd</sup> publication\*
- Oct 1 - Last day for council to make budget recommendation\*
- Oct 24 - Last possible day for public hearing\*



# *Important Dates*

---

- Oct 31 - Last possible day for 10 or more taxpayers to object to proposed budget, rates, or levies
- Nov 3 - Last possible day to adopt the 2015 budget, tax rates and levies\*
- Dec 16 - Last day to submit additional appropriation requests to DLGF
- Feb 16 - Last day for DLGF to certify budgets, tax rates, and tax levies

\* Noncompliance results in continued (frozen) budgets, tax rates and tax levies. See Budget Calendar memo for complete list.



# Gateway

---

- All budgets are prepared and submitted using Gateway
- On-line advertising in Gateway is required for 2015 budgets. (Last year for newspaper ads.)
- DLGF will continue to make improvements to make the Gateway experience more productive
- **Log-In:** <https://gateway.ifionline.org/login.aspx>
- A discussion of Gateway upgrades, User Guides, Training Materials and any relevant memo's can be found at: <http://www.in.gov/dlgf/9105.htm>



# *2015 Gateway Enhancements*

---

- Existing funds, departments, and structure has been carried over from 2014 to 2015
- Most line items on Form 1 have been carried over from 2014 to 2015 (except capital outlays).
- Copy all amounts on Form 4B from published column to adopted column with a single mouse click
- County Council Review Worksheet now displays the due date and submission status on Unit Main Menu





# ***Problem Areas***



# ***Most Common Reasons for Budget Denials***

---

- Error with Budget Advertisement
  - Not advertised by deadline (*and online for 2015*)
  - Not advertised at least **10 days** before meeting
  - Did not allow **7 days** between public notices
  - 1st publication must be **before** September 14
  - 2<sup>nd</sup> publication must be **before** September 21
  - Did not allow 10 days between public hearing and adoption meeting.

**DO NOT COUNT DAY OF PUBLICATION**



# *Most Common Problems*

---

- Errors with Budget
  - Budget hearing or adoption meeting not held on date advertised
    - Last possible day for public hearing is Oct 24<sup>th</sup>
    - Last possible day to adopt budget is Nov. 3<sup>rd</sup>
  - Rescheduled meetings and revised notices can be published if done timely but rarely ever successful.
  - Budget not submitted to county council for non-binding recommendation by deadline (Sept 2<sup>nd</sup>)



# *Most Common Problems*

---

- Error(s) with Budget Advertisement:
  - Publication does not include all funds;
  - Publication has incorrect amounts or zeroes;
  - Publication must include amount of excessive levy appeals (if any) in both the appeal column and included in the total amount of the levy for that fund

## **Remember**

1<sup>st</sup> Notice must be AT LEAST 10 days before public hearing, 2<sup>nd</sup> Notice at least 3 days before hearing  
Public hearing must be at least 10 days before adoption meeting



# *More Common Problems*

---

- Fiscal body does not have a quorum at adoption meeting.
  - Action: Postpone action on the budget to a new date and time specified during the advertised meeting.
- No budget amounts in Gateway “Adopted” budget columns. Amounts are only in the “Published” column.
  - Action: Copy amounts to the Adopted column and have fiscal body sign Form 4. Remember the deadlines.
- Council did not sign Form 4 at adoption meeting.
  - Action: Schedule a special meeting of the fiscal body giving at least 48 hours notice and re-adopt budget and sign form(s).



# *More Common Problems*

---

- DLGF cannot approve an appropriation or debt service levy for debt not reported in Gateway (IC 5-1-18-7)
- Required Reports to be filed with the Board of Accounts before budget is certified:
  - Annual Financial Report (IC 6-1.1-17-16.2)
  - Personnel Report (5-11-13-1)
    - Includes an indication if unit provides a health plan, pension & other benefits to full and part-time employees
  - Anti-nepotism Policy Statement (IC 36-1-20.2)



# *The 1782 Requirement*

---

- **1782 Notice:**
- **What is it?**
  - After the DLGF has processed an annual budget, tax rates, and levies, they are required to notify the political subdivision of the actions taken. IC 6-1.1-17-16
- **What should you do with it?**
  - Review the 1782 and compare the budget amounts, tax levies and rates to those adopted by the fiscal body. You may send a request to the DLGF in writing to make an adjustment or correction to amounts on the Notice.



# The 1782 Requirement

- **1782 Notice:**
  - Contains instructions for responding
  - Box to check for indicating changes
  - Signature lines
  - Email address for sending response

## 1782 Notice Budget Year 2014

### 0110000 ADAMS COUNTY

#### NOTICE OF FINAL BUDGET RECOMMENDATIONS PURSUANT TO IC 6-1.1-17-16(d)

This notice sets out by fund the final information proposed for your taxing unit. It includes proposed revenue, levy and budget adjustments that resulted from the application of final assessed values as certified by the county auditor. Cumulative fund rates have been capped based on the calculation required in IC 6-1.1-18-12.

**Budget adjustments due to circuit breaker credits and reductions in property tax collections must be made by unit officials. Failure by the units to make these adjustments may result in unfunded expenditures.**

**Units must respond to this notice within 10 calendar days with requested changes as specified in IC 6-1.1-17-16(d).**

**Requests for adjustments must be provided to the Department electronically by either emailing your signed response to the Department at [1782Notices@dlgf.in.gov](mailto:1782Notices@dlgf.in.gov) or by fax to (317) 232-0178.**

### **Your response must be received no later than December 16, 2013**

No extension will be granted. If no response is received, the budgets, rates and levies identified in this 1782 Notice will be certified in the final budget order for your county.

Questions on this 1782 Notice may be directed to your budget field representative or to the Budget Division of the Department at [1782Notices@dlgf.in.gov](mailto:1782Notices@dlgf.in.gov).

Check the  
Appropriate box:

- No changes requested.  
 Please make the following changes according to the attached information.

I acknowledge receipt of this notice:

Signature	Email
Printed Name	Title
	Date

**Respond by**  
**Email: [1782Notices@dlgf.in.gov](mailto:1782Notices@dlgf.in.gov)**  
**Fax: (317) 232-0178**





# *The 1782 Requirement*

---

- **1782 Notice Notes Report:**
- Messages describing DLGF actions:
  - Budget Approved for Displayed Amount
  - Lesser of Unit adopted or prior year budget because not properly advertised
  - Lesser of Unit adopted or prior year budget because not properly appropriated
  - Budget has been reduced due to advertising constraints
  - Budget has been decreased because projected revenues are insufficient to fund the adopted budget
  - Tax rate reduced due to increased assessed value



# *The 1782 Requirement*

---

- **1782 Notice:**
- Check the assessed value on the Notice.
- Compare the assessed value on the Notice to the Auditor's Certificate.
  - Is the tax levy on the 1782 Notice similar to the levy adopted by your fiscal body? How does the tax rate compare to the adopted rate?
  - Compare to the tax rates, tax levies, and the appropriations to those advertised.



# The 1782 Requirement

- **1782 Notice:**
  - Fund Report
  - Shows all property tax supported funds
  - Shows property Tax levy and rate
  - Calculates ending fund balance

0110000 ADAMS COUNTY WORK DRAFT		Fund Report Pay 2014		FR 36	
FUND: 0101		FUND: 0124		12/05/2013 12:56AM	
FUND: 0101		FUND: 0124		FUND: 0590	
AV:	\$1,422,615,834	AV:	\$1,422,615,834	AV:	\$1,422,615,834
1. Budget Estimate	9,605,485		125,250		60,000
2. Expenditures J1-Dec	4,427,972		88,593		8,097
3. Add App J1 - Dec	380,017		0		1,159
4A. Temporary Loans	0		0		0
4B. Loans Not Pd 12/31	0		0		0
5. TOTAL EST EXP	14,413,474		213,843		69,256
6. Cash Balance 6/30	3,586,698		286,674		221,978
7. Dec Tax Collection	2,758,924		49,529		22,676
8A. Misc Rev Jul - Dec	704,460		3,270		1,496
8B. Misc Rev Total	1,284,015		4,141		3,278
9. TOTAL FUNDS	8,312,097		343,614		249,428
10. NET AMT REQ	6,101,377		(129,771)		(180,172)
11. Operating Balance	485,334		198,057		234,231
12. TOTAL (10+11)	6,586,711		68,286		54,059
13A. PTRC	0		0		0
13B. LOIT	0		0		0
14. NET AMT TO RAISE	6,586,711		68,286		54,059
15. Levy Excess	0		0		0
16. TAX LEVY	6,586,711		68,286		54,059
TAX RATE	0.4630		0.0048		0.0038
FUND: 0702		FUND: 0706		FUND: 0790	
AV:	\$1,422,615,834	AV:	\$1,422,615,834	AV:	\$1,422,615,834
1. Budget Estimate	2,062,041		275,000		611,400
2. Expenditures J1-Dec	1,220,507		122,678		1,036,372
3. Add App J1 - Dec	250,000		100,000		400,000
4A. Temporary Loans	0		0		0
4B. Loans Not Pd 12/31	0		0		0
5. TOTAL EST EXP	3,532,548		497,678		2,047,772
6. Cash Balance 6/30	970,482		160,735		1,775,831
7. Dec Tax Collection	0		0		291,208
8A. Misc Rev Jul - Dec	1,102,377		124,198		20,883
8B. Misc Rev Total	2,462,942		273,170		44,257
9. TOTAL FUNDS	4,535,801		558,103		2,132,179
10. NET AMT REQ	(1,003,253)		(60,425)		(84,407)
11. Operating Balance	1,003,253		60,425		778,644
12. TOTAL (10+11)	0		0		694,237
13A. PTRC	0		0		0
13B. LOIT	0		0		0
14. NET AMT TO RAISE	0		0		694,237
15. Levy Excess	0		0		0
16. TAX LEVY	0		0		694,237
TAX RATE	0.0000		0.0000		0.0488



# *The 1782 Requirement*

---

- How to read **1782 Notice Fund Report**:
  - Line 1 is the proposed budget for the ensuing year
  - Line 2 is the remaining appropriations for remainder of the current year. Passing an ordinance or resolution to reduce this amount increases available funding for next years budget.
  - Line 8a is the estimated misc. revenues for the 2<sup>nd</sup> half of the current year. Does this amounts need to be adjusted?
  - Line 8b is estimated misc. revenues for the budget year. Do you agree with this amount?



# *The 1782 Requirement*

---

- How to respond to the **1782 Notice**:
  - Line 11 is the estimated available balance at the end of the budget cycle. If this amount is zero, line 1 is maximum amount that can be funded.
  - Line 16 is the property tax levy for the following year. This should be relatively close to the amount approved by the fiscal body. If it is not, try to understand why it's different.
  - Line 17 is the property tax rate for the budget year. This should be close to the rate approved by the fiscal body and close to last years rate.



# *The 1782 Requirement*

---

- How to respond to the **1782 Notice**:
  - After you receive the 1782, you may request changes by responding in writing within 10 days of receiving the notice. Send your response to the email address on the Notice. You may need to provide documentation to support your request.
  - This is your last opportunity to make corrections to budget, tax rates, or tax levies for the budget.



# *Transfers*

---

- **Two Types of Transfers:**

- Transfer of *Appropriations* or transfer of *Funds*:

1. Transfer of appropriations (budget) from one line-item to another within the same fund.

- Requires fiscal body approval if the transfer crosses major classification of appropriation,

- Requires approval of DLGF only if it changes the total amount appropriated to the fund.

2. Transfer of budget from one department to another;

- This requires an ordinance or resolution increasing and decreasing the budgets in both departments.



# *Transfers*

---

- **Two Types of Transfers:**

- Transfer of *funds*:

1. Transfer of money from one fund to another

- Requires fiscal body approval of ordinance or resolution allowing the transfer.

- Does not require approval of DLGF. However, DLGF approval is required when appropriated (certain funds).

- Very few transfer of funds allowed under Indiana Code





# *Transfers*

---

- **Rainy Day Fund Transfers:**
  - Transfer **to** rainy day fund:
    - Requires fiscal body approval of ordinance or resolution allowing the transfer (IC 36-1-8-5.1).
    - Transfer does not require approval of DLGF. However, DLGF approval is required when appropriated.
    - Transfer is limited to 10% of total annual budget for **that** fiscal year.
    - Transfer cannot be made from a debt service fund.



# *Transfers*

---

- **Rainy Day Fund Transfers:**
  - Transfer **from** rainy day fund:
    - A county, city, or town may at any time, ***by ordinance or resolution***, transfer to:
      1. It's general fund, or
      2. Any other appropriated funds of the county, city, or town, money that has been deposited into the rainy day fund.

See IC 36-1-8-5.1



# *New for 2015*

---

- Protected taxes effective for 2014 levies
  - Protected taxes were enacted in 2013 but postponed until 2014.
  - Protected taxes are property tax levies exempt from circuit breaker credits: voter approved referendum funds and debt service funds.
  - Those funds will receive tax distributions first and revenues lost to circuit breaker credits are allocated to other property tax supported funds.



# Protected Taxes: Example

201 4(Not protected)	Levy	Circuit Breaker Credits	Percent of Levy Lost to Circuit Breakers
General	615,638	187,733	30.49%
Park	147,913	45,105	30.49%
MVH	156,208	47,634	30.49%
Bond #1	91,246	27,824	30.49%
Bond #2	24,885	7,589	30.49%
2014 (Protected)			
General	615,638	211,288	34.32%
Park	147,913	50,764	34.32%
MVH	156,208	53,610	34.32%
Bond #1	91,246	175	0.19%
Bond #2	24,885	48	0.19%



# *New for 2015*

---

- Units have the ability to reallocate circuit breaker credits among “unprotected” taxes.
  - DLGF will calculate the minimum amount of circuit breaker required for each fund.
    - This is needed to keep Over 65 circuit breaker with each appropriate fund and to control allocations of circuit breaker credits within the appropriate taxing districts
  - DLGF is creating a form to complete and submit to the DLGF legal division to show how you would like the circuit breaker credits allocated.
  - Legal will issue a certification approving the reallocation of credits.



# *New for 2015*

---

- On-line budget Advertisements in addition to newspaper public notices.
  - Form 3 in Gateway has been modified to notify taxpayers of this new on-line feature.
- County advertises to taxpayers the internet address where they may request copies of the political subdivisions budget information.
- 2014 is the last year for newspaper advertisement (for 2015 budgets).
- New maximum fund balances allowed for debt service funds.



# ***LEGISLATION***

**Please note that this presentation is intended to be informative but it is not a substitute for reading the law.**



# Legislation

---

- SEA 1 – State and Local Taxation-
  - Effective July 1, 2015 - Allows a county income tax council to adopt an exemption for business personal property for property with acquisition cost less than \$20,000.
  - Sec. 9, effective July 1, 2014, amends IC 6-3-2-1 to lower the corporate income tax by 0.25% each year from 2016 through 2021.





# Legislation

---

- SEA 106 – Transparency
  - Requires the DLGF to develop indicators of fiscal health for political subdivisions and post on Gateway beginning in 2015.
- SEA 118 – Redevelopment Commissions
  - Sec 1, effective July 1, 2014, amends IC 36-7-14-0.5. Defines “obligations” as bonds, notes, warrants, leases, or other instruments under which money is borrowed. Defines public funds as fees, payments, tax receipts, and funds coming into possession of a redevelopment commission.



# Legislation

---

- SEA 118 – Redevelopment Commissions
  - Section 2, effective July 1, 2014 amending IC 36-7-14-2.5 prohibiting a redevelopment commission from entering into an obligation without approval by ordinance or resolution by the legislative body of the unit. The approving ordinance must include the maximum amount of the obligation, maximum interest rate, and any provisions for redemption before maturity, provisions for capitalized interest, and maximum term of the obligation. There is an exception for acquiring real property financed for three years or less or a cost less than \$5M.



# Legislation

---

- SEA 118 – Redevelopment Commissions
  - Section 3, effective July 1, 2014 amending IC 36-7-14-3 bringing a redevelopment commission under the oversight of the legislative body including review of the annual budget. Commission is now subject to same laws, rules, and ordinances as other units and subject to audit by board of accounts, covered by public meeting laws and public records laws. The fiscal officer of the unit is now the fiscal officer of the commission. Treasurer shall report annually to the fiscal body before July 1.



# Legislation

---

- SEA 118 – Redevelopment Commissions
  - Sec. 5, effective July 1, 2014 amends IC 36-7-14-12.2 by removing the power of eminent domain from redevelopment commissions. The legislative body must adopt a resolution specifying the public purpose of bonds, use of the proceeds, maximum principal amount, term of the bonds (not to exceed 25 years), any provision for redemption before maturity and provision for payment of capitalized interest.



# Legislation

---

- SEA 118 – Redevelopment Commissions
  - Section 14, effective July 1, 2014, amends IC 36-7-14-25.2 requiring the legislative body to approve by ordinance or resolution the maximum annual lease rental, maximum interest rates and provisions for paying capitalized interest rates and provisions for redemption before maturity.
  - Section 18, effective July 1, 2014 amends IC 36-7-14-39 so that commissions determine before July 15<sup>th</sup> of each year if the captured AV in an allocation area exceeds 200% of the AV required for debt service payments and appropriate uses (IC 36-7-14-39).



# Legislation

---

- SEA 118 – Redevelopment Commissions
  - Section 18 (continued) states the commission shall submit to the legislative body its determination of the excess and its proposal to allocate assessed value to the respective taxing units.
  - Section 23, effective July 1, 2014 amends IC 36-7-14.5-9 requires the board to meet to elect officers immediately after January 15. The board may elect an assistant secretary-treasurer. Before July 1, the secretary-treasurer shall annually report to the fiscal body .



# Legislation

---

- SEA 367- Various Tax Matters
  - Section 1, effective July 1, 2014 amends IC 5-13-6-3 to require a county auditor rather than the county treasurer to make advance distributions of taxes collected to units that have requested tax advances in writing to the treasurer.
  - Section 37, effective upon passage, amends IC 8-22-3-11 reestablishing the maximum property tax rates airport authorities may charge.
- SEA 420- Property Assessment Dates
  - Changes for property assessment purposes the assessment and valuation date to January 1. (in 2016)



# Legislation

---

- SEA – 420
  - Changes exemption filing deadline to April 1 (in 2016).
  - Changes deadline for meeting to fix the budget for fiscal year schools to April 1.
- HEA – 1062 Local Government Finance
  - Section 1, effective upon passage, specifies the requirements for a school to be eligible and qualifying to finance debt.
  - Section 2, effective upon passage, amends IC 6-1.1-17-22 setting the maximum balance in a debt service fund at 15% of the budget estimate for debt originally incurred after June 30, 2014 ; plus





# Legislation

---

- HEA – 1062 Local Government Finance (Continued):
  - Fifty percent (50%) of the budget estimate for the debt service fund for the ensuing year for debt originally incurred before July, 1, 2014.
    - If debt is refinanced, the date the refinanced debt was originally incurred, and not the date of the refinancing is closed, is the date to be used.
    - Property taxes allowed for an operating balance may not be construed as an increase to make up for a reduction due to circuit breaker credits.
    - Schools are allowed to allocate credits proportionately if credits are at least 10% of transportation fund levy.



# Legislation

---

- HEA – 1266 Local Government Finance Issues:
  - Sections 1 and 2, effective July 1, 2014 amends IC 5-3-1-2 sunseting provisions where notices of budget estimates were valid even though they contained errors at the fault of the newspaper. That exception now expires on January 1, 2015.
  - Section 3 through 18 make changes to dates public utilities are to file statements of value and property descriptions and changes deadlines to file property deductions to January 5 of the succeeding year.



# Legislation

---

- HEA – 1266 Local Government Finance Issues:
  - Section 20, effective July 1, 2014, amends IC 6-1.1-17-3 requiring units to publish the budget notice as required under IC 5-3-1 (1<sup>st</sup> time before September 14 and 2<sup>nd</sup> time before September 21) **AND** to submit the information to the DLGF’s Gateway before September 14 and at least 10 days before the public hearing. The DLGF shall review ONLY the submission to Gateway for compliance.
  - For 2015 and 2016 taxes payable, each county shall publish the Internet address where the information is available through which taxpayers may request copies of information.



# Legislation

---

- HEA – 1266 Local Government Finance Issues:
  - Section 20 (Continued) Counties may seek reimbursement from political subdivisions for the cost of this notice.
  - Budgets and tax levies will be continued for units that do not publish their budget and it is not submitted to Gateway in the prescribed manner.
  - Notices that are published and submitted timely but contain an error, unit may request permission to submit amended information not later than seven days before the public hearing. Acknowledgment of the correction shall be posted on Gateway and communicated to the county fiscal body.



# Legislation

---

- HEA – 1266 Local Government Finance Issues:
  - Section 21, effective July 1, 2014, amends IC 6-1.1-17-16(i) requiring the DLGF to increase a political subdivision’s tax levy that exceeds the amount originally advertised or adopted if:
    - The increase is in writing by the officers of the political subdivision
    - The requested increase is published on the DLGF’s advertising Internet web site and is published by the political subdivision according to a notice provided by the DLGF and,
    - Notice is given to the county fiscal body of the error and the department’s correction.

If the DLGF increases a certified levy beyond the amount advertised or adopted under this subsection, it shall unless the DLGF finds extenuating circumstances , reduce the certified levy by the lesser of five percent (5%) or one hundred thousand (\$100,000).



# Legislation

---

- HEA – 1266 Local Government Finance Issues:
  - Section 24, effective July 1, 2014, amends IC 36-1-8-17.5 deleting references to OPEB or “Other Post Retirement Benefits” and deletes requirement to report obligations to the DLGF by February 1.
  - Replaces OPEB with the requirement to report to the DLGF in a manner specified by the DLGF “information and data on its retiree benefits and expenditures by March 1 of each year.”



# Legislation

---

- HEA – 1266 Local Government Finance Issues:
  - Section 25, effective July 1, 2014, amends IC 36-4-7-6
  - Replaces “his” with “the department heads” and “he” with “the department head”.
  - Section 27, effective July 1, 2014, amending IC 36-8-19-8 to allow a fire protection territory to maintain a reasonable balance not to exceed 120% of the budgeted expenses.



# *Key Dates for RDC's*

---

- After Jan 15 Board meets to elect officers
- By Mar 15 Redevelopment Commissioners or designees shall file a report with unit's executive setting out activities of preceding year
- Before July 1 Treasurer shall report annually to the fiscal body of the unit
- Before July 15 Commissioners determine, if any, excess assessed value needed for debt service
- Before Aug 1 Commissioners report to fiscal body
- Before Oct 1 Fiscal body shall compile reports received for all TIF districts and submit a comprehensive report to DLGF





# *Miscellaneous*

---

- Library Capital Project Fund plans must be approved by the Library Board before May 15<sup>th</sup>.
- Fiscal body approves or rejects CPF plan before August 1.
- Transfers to a Rainy Day Fund from a Debt Service Fund are **NOT** allowed.
- Watch for Budget Calendar and other memo's to be posted on DLGF web site soon.
- Circuit Breaker Credit reports are now online.
- Fiscal Dashboard in 2015.



# Title

---

# Questions?



# Contact the Department

---

- **Courtney Schaafsma, Director of the DLGF Budget Division**
  - Telephone 317-234-3937
  - E-mail: [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov)
- **Dan Jones, Asst. Dir. of the DLGF Budget Div.**
  - Telephone: 317.232.0651
  - Fax: 317.232.8779
  - E-mail: [djones@dlgf.in.gov](mailto:djones@dlgf.in.gov)
- **Web site: [www.in.gov/dlgf](http://www.in.gov/dlgf)**
  - “Contact Us”: [www.in.gov/dlgf/2338.htm](http://www.in.gov/dlgf/2338.htm).