

Reducing Payroll/Labor Costs in Indiana Local Government

Survey Results

6/17/2009

A Joint Initiative of:

The Indiana Association of Cities and Towns

H.J. Umbaugh & Associates

Sikich LLP



Indiana Association of Cities and Towns
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Executive Summary

Local governments in Indiana and across the nation are in the midst of making financial decisions which will have long-lasting effects on their organizations and communities. We believe there is significant value in gathering and sharing comparative data about the actions governments are weighing or implementing—especially in the areas of payroll and labor costs. As such, in May 2009, the Indiana Association of Cities and Towns partnered with H.J. Umbaugh & Associates as well as Sikich LLP (two regional professional service firms) to administer a survey and analyze cost-cutting practice information. The feedback reflected in this survey results report was then used to develop a series of roundtable workshops for local government practitioners that were held in August 2009. To our knowledge, this is the first survey of its type, which aims to utilize facts about policies and practices to instruct real-time approaches and solutions. Below is a narrative summary of the outcomes, followed by the detailed survey results and comments.

The online survey tool was open to a group of Indiana clerks, treasurers, and controllers through the IACT listserv and email database. Overall, there was a 15.37% response rate, with 63 out of 410 potential respondents completing the survey. This response rate was not enough to consider the sample statistically representative of the population within a five percent margin of error, but that does not diminish the value of data gathered from those answering questions about their current practices and future outlook. The majority of responses came from small towns (with populations under 10,000), who had 2008 GF expenditures of less than \$5 million. Further, most respondents (67.5%) have less than 50 employees and do not have any of their workforce represented by a union.

The information gleaned from participant responses is interesting as well as instructional. For instance, pay and benefit cuts were likely targets, but many governments are reviewing and revising their policies on items like fund balance or rainy day funds. Most respondents indicated a pay freeze was implemented for non-union employees, but nearly 20% of people saw an increase in their organizational base pay average, and it appears this occurred mostly for hourly and salary, non-union employees. Comments also pointed out that while increase in salaries may have been approved for 2009, freezes are more likely in 2010. Also in regards to salary, the survey shows restrictions in overtime are being widely employed—by over 45% of responding governments.

Several survey questions asked about hiring. Responses show a number of employers will attempt to trim costs by instituting hiring freezes and not filling vacancies that occur. But while hiring freezes are taking place in Indiana local governments, 48.1% say they are opting to more carefully evaluate vacancies and fill them on a case-by-case basis.

Next to payroll, benefits such as health care coverage are being examined by organizations seeking to reduce labor costs. A number of respondents planned to use changes in benefit packages to influence their bottom line; almost 34% planned to shift more costs to their employees through higher deductibles and/or co-pays. While some noted they are tied to contractual obligations, many stated they are still exploring options and focusing on HSA's. Funds allocated toward employee travel and development

typically fall among initial cuts, but travel expenditures were not a high target for reductions here. Over 70% said they do not expect to limit expenditures in that area.

Of the 63 governments participating, only four said they have conducted layoffs, with only two of those respondents anticipating more are coming. Comments showed many have not even discussed this as a viable option. Another option not under serious consideration are early retirement buy-outs or incentives. Overall, only eight participants stated this had occurred or was being planned and 43 said it was not a program being reviewed. One question probed respondents on their concern about losing top performers in difficult economic times—fortunately almost 60% said they don't feel they are going to lose these staff in the short-run, as such losses could affect operational success. Still, this is a challenge that may be more difficult in the future, depending on the outcomes of the recession.

Questions or comments regarding the survey or this report should be directed to IACT Associate Executive Director, Ann Cottongim at (317) 237-6200 or acottongim@citiesandtowns.org.

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I. CURRENT STRATEGIES IN INDIANA CITIES AND TOWNS

1. Reducing payroll and labor costs can be approached in a variety of ways. Using the list below, please mark all applicable labor cost reduction strategies your government will employ in 2009.

	Response Count	Response Percentage
Reduce or freeze employee base pay	26	41.9%
Allocate only lump-sum group bonuses based on results	3	4.8%
Cut healthcare programs or raise cost sharing %	23	37.1%
Trim regular hours of work for some employee groups	5	8.1%
Institute (or have instituted) a hiring freeze this year	15	24.2%
Implement restrictions on fund balance spending	26	41.9%
Offer early retirement incentives	4	6.5%
Reduce workforce by "x" %	3	4.8%
N/A	14	22.6%
Total Responses	62	
Total Comments	12	

2. What decisions have you made regarding base pay for 2009 for non-bargaining unit employees?

	Response Count	Response Percentage
Increased average base pay by 3% or more	12	19.4%
Increased average base pay to between 2.51 and 2.99%	6	9.7%
Increased average base pay from 1 to 2.5%	8	12.9%
Froze base salaries for the year	22	35.5%
Froze base pay for a few months & may decide later to increase	1	1.6%
Reduced base pay	0	0.0%
Provided incentive plan tied to cost savings/increased efficiencies	0	0.0%
Offered lump sum bonus to avoid base pay increase	1	1.6%
N/A	14	22.6%
Total Responses	62	
Total Comments	10	

3. Please mark which employee groups are eligible for base pay raises this year:

	Response Count	Response Percentage
Hourly, non-union	32	51.6%
Hourly, union	9	14.5%
Salaried	29	46.8%
Non-union top performers only	0	0.0%
No one will get a base pay raise this year	25	40.3%
Total Responses	62	
Total Comments	N/A	

4. A common concern among leaders is that top performers may seek other opportunities during hard economic times if salary increases are significantly reduced. Are you worried that pay reduction actions in your organization will negatively impact your ability to retain your "key" or top performers?

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	Response Count	Response Percentage
Yes	19	30.6%
No	37	59.7%
Other	6	9.7%
Total Responses	62	
Total Comments	8	
5. Regarding overtime, we have:		
	Response Count	Response Percentage
Stopped all overtime	5	8.1%
Restricted overtime	28	45.2%
Made no changes to how we manage overtime	23	37.1%
Other	6	9.7%
Total Responses	62	
Total Comments	10	
6. We are reviewing our health care coverage and as a result plan to:		
	Response Count	Response Percentage
Reduce benefits by eliminating features	6	9.7%
Eliminate the traditional or PPO options & only offer HMO or High Deductible Plan option	6	9.7%
Increase deductibles & co-pays to shift cost to plan users @ point of service	21	33.9%
Offer only basic health insurance with 100% worker paid premiums	1	1.6%
Make no plan changes	15	24.2%
Other	21	33.9%
Total Responses	62	
Total Comments	25	

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7. We are going to trim our payroll and labor costs by:		
	Response Count	Response Percentage
Altering business hours (such as 4 instead of 5 day work week)	3	4.8%
Requiring mandatory furlough days	2	3.2%
Reducing the length of work shift for some to less than 8 hours	0	0.0%
Requiring all workers to use some amount of their accrued paid time off	6	9.7%
Reducing workforce through early retirement incentives	5	8.1%
Other	11	17.7%
N/A	40	64.5%
Total Responses	62	
Total Comments	15	
8. We intend to reduce salaried payroll by:		
	Response Count	Response Percentage
Enforcing vacation use with no payout or carryover in subsequent years	7	13.0%
Reducing salaried pay between 1% to 10%	0	0.0%
Reducing salaried pay by more than 10% (by not eliminating a day of scheduled work)	0	0.0%
Eliminating one day of work and pay for that day	1	1.9%
Eliminating all bonuses	1	1.9%
Other	5	9.3%
N/A	42	77.8%
Total Responses	54	
Total Comments	9	
9. We have instituted a hiring freeze that:		
	Response Count	Response Percentage
Started in 2008 and will continue in 2009	4	7.4%
Started in 2009 and will continue until further notice	7	13.0%
Fills vacancies on a case-by-case basis, following evaluation	26	48.1%
N/A	17	31.5%
Total Responses	54	
Total Comments	N/A	

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10. Does your organization offer or plan to offer an early retirement buy-out/incentive program to reduce the workforce?

	Response Count	Response Percentage
Yes, a buy-out program was offered already	3	5.6%
Yes, an incentive package for early retirement is being planned	5	9.3%
No, an early retirement incentive program was considered but will not be offered	3	5.6%
No, no early retirement incentive was considered	43	79.6%
Total Responses	54	
Total Comments	N/A	

11. Regarding limiting travel expenses, we:

	Response Count	Response Percentage
Instituted travel restrictions	3	5.6%
Are discussing restrictions on travel	13	24.1%
Do NOT anticipate a need to restrict travel expenditures	38	70.4%
Total Responses	54	
Total Comments	N/A	

12. We implemented new restrictions on fund balance or unspent budget spending in 2009:

	Response Count	Response Percentage
Yes	17	31.5%
No	21	38.9%
No, but we are currently discussing new spending policies and/or approvals	16	29.6%
Total Responses	54	
Total Comments	N/A	

13. Regarding reductions in workforce, we: (Indicate number laid off in comments. If you have not discussed layoffs, also indicate that in comments)

	Response Count	Response Percentage
Had layoffs and will conduct more	2	3.7%
Had layoffs and may conduct more	2	3.7%
Had layoffs but do not anticipate any more in 2009	0	0.0%
Have discussed layoffs and will conduct one soon	0	0.0%
Have discussed layoffs but resorted to other cost cutting measures instead	50	92.6%
Total Responses	54	
Total Comments	20	

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14. Please provide any additional comments below:		
	Response Count	Response Percentage
Total Comments	15	
II. GENERAL INFORMATION		
15. Your government organization can be classified as:		
	Response Count	Response Percentage
A first class city	1	2.4%
A second class city	3	7.3%
A third class city	10	24.4%
A town (population greater than 10,000)	5	12.2%
A town (population less than 10,000)	22	53.7%
Total Responses	41	
Total Comments	N/A	
16. Your government's 2008 total General Fund expenditures (excluding other financing sources/uses) was:		
	Response Count	Response Percentage
Under \$5,000,000	24	61.5%
\$5,000,000 to \$14,999,999	6	15.4%
\$15,000,000 to \$24,999,999	2	5.1%
\$25,000,000 to \$34,999,999	2	5.1%
\$35,000,000 to \$44,999,999	0	0.0%
\$45,000,000 to \$54,999,999	1	2.6%
Over \$55,000,000	4	10.3%
Total Responses	39	
Total Comments	N/A	
17. In 2009, how many full-time equivalent employees (union and non-union) are employed by your organization?		
	Response Count	Response Percentage
Less than 50	27	67.5%
50-99	2	5.0%
100-149	3	7.5%
150-199	3	7.5%
200-249	1	2.5%
250-300	0	0.0%
More than 300	4	10.0%
Total Responses	40	
Total Comments	N/A	

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18. What percentage of your workforce is currently represented by a union?		
	Response Count	Response Percentage
Total Comments	40	
20. Please provide any comments about this survey tool or questions related to this process:		
	Response Count	Response Percentage
Total Comments	3	

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1. Reducing payroll and labor costs can be approached in a variety of ways. Using the list below, please	
1)	We are eliminating our police dispatchers, at a savings of approx. \$60,000.00.
2)	lay offs
3)	Ongoing discussions are being held regarding trimming of regular hours of some employee groups
4)	Not fill positions that are empty due to attrition.
5)	The Mayor and council just met in retreat Sat. What we have found out is the effect of CB will effect us in 2010, but everyone needs to be aware, the real effect for Noblesville will be 2012, Mike Reuter told us that is the surprise in all of this.
6)	the pay freeze will be probably be discussed at our budget meetings.
7)	5% - Looking at eliminating 5 employees in the sanitation department by contracting garbage service.
8)	Reviewing Trim regular hours; have not done
9)	We only have three paid employees
10)	Usually hire 4 summer help - maintenance, parks, etc. Will not hire any summer help 2009.
11)	Some are considered but have not been decided upon.
12)	Trouble for us is were have a tax freeze too in Lake County.
2. What decisions have you made regarding base pay for 2009 for non-bargaining unit employees?	
1)	We will decide at our budget workshop this month.
2)	Going into 2009 employees recieved a salary increase, but going into 2010 we are freezing the salaries.
3)	May offer lump-sum "bonuses."
4)	Only after the budget was approved. This is council new policy. No increase until budget approval.
5)	Have discussed a small lump sum increase for hourly employees which will amount to perhaps a 1% increase at most.
6)	Freeze pay at 2009 rates, maybe for more than 2010
7)	no decision has yet been made.
8)	Froze salaries for elected officials only
9)	All union employees received a .50/hr raise for 2009. Union contract is negotiated for 2008-2009-2010 and it was ageed that .50/hr was the increase across the board.
10)	Again, some are considered but none decided upon.

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4. A common concern among leaders is that top performers may seek other opportunities during hard	
	Jobs are hard to find. We believe we offer good benefits, which will keep employees. We are always losing our new, young police officers, because we are a small town. Nothing we do as far as salary can compete with the
1)	big towns.
2)	We are considering implementing longevity pay, and foregoing raises for 2010.
3)	Both are close to retirement within next 5 yrs.
4)	Already happening
5)	Not at this time, but certainly concerns for the future
6)	The City is worried but the economic downturn may help with this problem
	No, because if we lower wages, the employees medical benefit is basically paid entirely by employer. Employee pays \$45 per month (or \$540/year) for a family plan and single pays \$25 per month (or \$300/year) and the Employer pays: employee/family: \$1,305 per month (or \$15,660/year); employee/single: \$408 per month (or \$4,900/year). In 2010, Employee/Family pays \$50/month or \$600/year and Single pays \$30/month or \$360/year. Also, the City/Employer contributes mandatory PERF 6% and an additional 4.50% = 10.50%. We/City also contribute to a 2nd pension plan in the Union \$2.00/hr per employee. Also, all employees have dental and vision insurance (the cadillace plan) which the Employer pays \$56 per month x 44 employees = \$29,570 / year. Our employees are well taken care of with their benefits. Now, would they cap an attitude because they were not receiving a wage increase, I would say probably yes, but I'd think that after thinking about it, they'd realize
7)	that they're lucky to have a job.
8)	Fear that other department's will be gutted to cover increases for public safety.
5. Regarding overtime, we have:	
1)	We have never paid for overtime. We use "comp" time.
2)	trying to manage overtime
3)	Encouraging comp time instead of OT.
4)	We are very limited in overtime and always have been
5)	our utility employees work comp time and either take the time or are paid for it
6)	Only emergency overtime allowed.
7)	Only public safety and teamsters are eligible for ovt
8)	MUST BE APPROVED OVER-TIME BY SPERVISIORS
9)	No one has overtime
10)	Must be approved over-time by supervisors
6. We are reviewing our health care coverage and as a result plan to:	
1)	We are currently looking at our plan, and may opt. for a different PPO through our current carrier. This will save the Town 25%.
2)	Eliminated traditional plan last year now have High Deductible Plan.
3)	WE feel that if the employees do not get raises, then we should only change the medical plan as a last resort.
4)	we do not offer health care
5)	we do not provide health insurance.
6)	We are in the process of reviewing our options
7)	We offer no health care
8)	Look at HSA
9)	Requesting public safety to pay same as civilian-100%

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10)	Have not made plans just yet.
11)	Employees experienced a 30% increase effective 6/1/09
12)	Self-funded plan
13)	higher deductible HSA accounts
14)	Increase employee portion
15)	Gone to a self-insured plan for better flexibility and increased potential for future savings and cost controls.
16)	we pay no benefits (All are part-time employees)
17)	No change in 2009, but are reviewing options for 2010
18)	H.S.A. WITH CITY PAY \$1,500 SINGLE \$3,000 FAMILY
19)	Are bound to Union Contract until 2011. See answer to Question #4.
20)	Considering implementing an HSA
21)	We have instituted cost controls and made plans less rich.
22)	We have only part-time employees - very small town
23)	Town of Crane does not offer health care plans
24)	Options for changes to coverage will be explored once figures are available on full effect of property tax cap.
25)	Increase employees share group health ins
7. We are going to trim our payroll and labor costs by:	
1)	This has not been discussed.
2)	lay offs
3)	We are not filling some vacancies.
4)	Currently, all are under discussion with no decision being made to date.
5)	Not filling empty budgeted positions.
6)	If a person leaves, we will only replace as really needed. We are looking at reduced work hours in a variety of ways. We pay on a 40 hour work week and may go to 37.5 or 35 work week. If we move in that direction, I would highly recommend the hourly rate for police and fire be adjusted lower to compensate for civilian hours being reduced. This would also apply to salary people as well.
7)	Hiring freeze ,but not Public Safety
8)	unknown right now.
9)	not fill vacant positions upon retirement, etc.
10)	staff reductions, consolidation, fee paid services
11)	Still reviewing; may go to four days
12)	eliminated comp time for public safety
13)	Will explore options after learning impact of caps this year
14)	Freezing hiring. We've had 2 retire and were already down one worker. We will not hire to replace retirees or any other employee quitting.
15)	We are in maintenance mode.
8. We intend to reduce salaried payroll by:	
1)	All are currently under discussion but no decision has been made.
2)	Not fillling any assistant job openings requiring management to wear more than one hat.
3)	unknown, will discuss at budget meetings
4)	Not implemented as of yet
5)	changed marshal from salary to hourly

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6)	Council is looking at a number of possibilities.
7)	N/A because Union contract is in effect until 2011.
8)	No plans in place yet.

13. Regarding reductions in workforce, we: (Indicate number laid off in comments. If you have not discussed

1)	have not discussed this at this time
2)	We are looking at all positions and the overall organizational structures.
3)	have not discussed layoffs
4)	have not had any layoffs and hope not to resort to it.
5)	We only have four employees.
6)	Haven't discussed layoffs, but that option not offered - 0
7)	No layoffs are anticipated
8)	Sanitation has 5 employees, two employees have been transferred to other departments, 1 employee will be retirint, 2 employees will be laidoff.
9)	We have a lot of part-time employees that do not have any benefits so we have no plan to reduce this number.
10)	No need for layoffs at this time
11)	none
12)	May still may happen
13)	have not laid off nor discussed lay offs
14)	Have not discussed lay offs
15)	USING PART TIME INSTEAD OF FULL TIME FOR OPEN POSITIONS
16)	No layoffs have been discussed
17)	No discussion of lay offs at this time.
18)	Layoffs may come next.
19)	I had to answer this one but we have not discussed layoffs.
20)	No lay-off at this time

14. Please provide any additional comments below:

1)	Our Town is fortunate, as we have CEDIT and Rainy Day Funds to fall back on. I anticipate keeping our budgets low, and being very frugal. We will only use the CEDIT and Rainy Day if absolutely necessary.
2)	At this time, it is difficult to implement drastic cost cutting measures when we have no idea how much our revenue will be reduced. We are shooting in the dark.
3)	cut part time hours, limited overtime and are looking into changes in health care costs and limited spending
4)	The last budget that was approved (2008) was less than the budget that was passed in 2003 for this city. We have been trying to cut and save over the last 5 years as aggressively as we can and still provide service to the citizens.
5)	You can't layoff enough employees without drastically reducing services to reach the 2 or 3 Million shortfalls...and more in 2010
6)	Most of the questions addressed issues that will be discussed at the budget meetings during the next few months.
7)	All we have employed is a Clerk/Treasurer, Marshall, Street Super and Utility Operator.
8)	Our town council is still expecting to hire 3 paramedics and begin an ambulance service and also give a raise of 1,500 a year for 2010 budget.

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9)	The only employed are the Police Department, along with Council Members, Clerk-Treasurer, and Park Department.
10)	City of Gary has appealed to the Distress Unit Board. Poor collection rates, plus HEA1001 has contributed to drastic on-going reductions .
11)	n/a
12)	Fort Wayne was under the maximum by \$24 million when SB1 was passed in 2003. The levy has been cut twice since 2006 for a total of \$5 million. City has grown by 33% in population and 41% in miles of roads. Fort Wayne has not added to staff since 1999 except for public safety. City is expected to lose \$8 million with the circuit breaker. Services will have to be cut and currently evaluating. Staff is already short which represents 80% of budget.
13)	This survey is premature for our town.
14)	Keeping close tabs on spending needs
15)	Our expense-control measures during the past 5 years has enabled us to delay instituting more stringent cost-control measures until we have more definite information on the full effect of the tax caps on our unit, and what actions will be forthcoming with the County Council "non-binding" recommendations on our budget.
18. What percentage of your workforce is currently represented by a union?	
1)	0% (33 responses)
2)	30% (1 response)
3)	60% (3 responses)
4)	50% (2 responses)
5)	85% (1 response)
20. Please provide any comments about this survey tool or questions related to this process:	
1)	The council will make the final decision on any of these questions. However, we do hire a lot of part-time employees and this has saved a lot of money for the town. We try to make the working conditions as pleasant as possible.
2)	answers are unsure until we received balance of 08 tax dollars and uncertain of 2009 timeline
3)	Fore reasons that elude me, my council is trying to find new funding sources rather than makes cuts. We are considering eliminating streetlights to eliminate 117,000 out of the general fund. We have resorted to bonuses instead of raises to respond to a restive police department but it is not well greeted. We are frozen at FY 2007 property tax levels unless and until County adopts particular LOIT. We have already largely reduced reliance in property tax by being aggressive with user fees. Presently the Town Council wishes to wait it out. We are considering a traffic light and street light user fee on all automobiles at approximately \$12 to \$17 per vehicle. Town has 20k plus registered vehicles according to BMV. In FY 2007, if we include all utilities, property tax revenue represents only 36%. If we only focus on the general government only, it represents only 40.1 % 39.1 % are user charges. This may be why we are sustaining.

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FIRST NAME	LAST NAME	TITLE	GOVERNMENT	PHONE	STREET	CITY	STATE	ZIP	EMAIL
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Becky	Fee	Clerk-Treasurer	Town of Brownstown	812-358-5500	200 W. Walnut St.	Brownstown	IN	47220	beckyfee@gmail.com
Vicki	Haney	Clerk-Treasurer	City of Winchester	765-584-1351	PO Box 408	Winchester	IN	47394	winchesterclerk@comcast.net
Rosie	Coyle	City Clerk Treasurer	City of Columbia City	260 248 5112	112 S. Chauncey St.	Columbia City	IN	46725	rmcoyle@columbiacity.net
Vicki	Kitchen	Clerk-Treasurer	Town of North Liberty	574-656-4447	PO Box 515	North Liberty	IN	46554	nlclerk@kconline.com
Casey	Howard	Clerk-Treasurer	Town of Culver	574-842-3140	200 E. Washington St.	Culver	IN	46511	clerk@townofculver.org
Wes	Bennett	Clerk-Treasurer	Town of Plainfield	317-839-2561	206 W. Main St.	Plainfield	IN	46168	wbennett@town.plainfield.in.us
Brenda	Willis	Clerk-Treasurer	City of Oakland City	812-749-3222	210 E. Washington St.	Oakland City	IN	47660	WILLISBRENDAG@YAHOO.COM
DeWayne	Bontrager	Clerk-Treasurer	Town of Topeka	260 593 2300	PO Box 127	Topeka	IN	46571	tthall@ligtel.com
Ruth Ellen	Bland	Clerk Treasurer	City of Logansport	574-739-1416	601 E. Broadway, Rm. 203	Logansport	IN	46947	ebland@cityoflogansport.org
Cathy	Gardner	Clerk-Treasurer	Town of McCordsville	317-335-2810	5759 Broadway	McCordsville	IN	46055	cgardner@mccordsville.org
Christi	Scher	City Clerk Treasurer	City of Huntington	260-356-1400 x218	300 Cherry St.	Huntington	IN	46750	christi.scher@huntington.in.us
Michael W.	Griffin	Clerk-Treasurer	Town of Highland	219 838-1080	3333 Ridge Rd.	Highland	IN	46322	mgriffin@highland.in.gov
david	reynolds	controller	City of Indianapolis	317-327-5722	200 E. Washington St.	Indianapolis	IN	46204	dreybold@indygov.org
Retha	Hicks	Clerk-Treasurer	Town of Winona Lake	574-267-5783	PO Box 338	Winona Lake	IN	46590	winonaclerk@kconline.com
Linda	Willoughby	Clerk/Treasurer	Town of Crane	812-854-7866		Crane	IN	47522	townofcrane@node1.com
Judith	Compton	Clerk-Treasurer	Town of Pittsboro	317-892-3326	80 N. Meridian St.	Pittsboro	IN	46167	contact@townofpittsboro.org
Nicholas	Jarrett	Clerk-Treasurer	Town of Hagerstown	765-489-6171	49 E. College St.	Hagerstown	IN	47346	mjarrett2004@yahoo.com
Deb	Twitchell	Clerk-Treasurer	City of Angola	260-665-2514 x 7552	210 N. Public Square	Angola	IN	46703	dtwitchell@angolain.org