# TIPPECANOE COUNTY COUNCIL MEETING
# COUNTY OFFICE BUILDING – TIPPECANOE ROOM
# TUESDAY, APRIL 12, 2016
# 8:30 A.M.

The Tippecanoe County Council met Tuesday, April 12, 2016 in the Tippecanoe Room of the County Office Building at 8:30 a.m. Council members present were: President David R. Williams, Vice-President John R. Basham II, Bryan E. Metzger, Sally J. Siegrist, Kathy Vernon, and Roland K. Winger. Others present were: Auditor Bob Plantenga, Attorney Doug Masson and Recording Secretary Tillie Hennigar. Member Kevin L. Underwood was absent.

## *PLEDGE OF ALLIANCE*

President Williams called the meeting to order and led the Pledge of Alliance.

## *AUDITOR'S FINANCIAL REPORT – Bob Plantenga*

Auditor Plantenga reported on the April Financial Statement saying 2016 began with a General Fund Cash Balance of $9,145,040.42. Projected Miscellaneous Revenue was $10,123,711.00. The Estimated Property Tax has changed from previous months; the Estimated Tax of $22,589,644.00 is now 99% of the actual property tax levy. The Estimated Circuit Breaker Credits was not previously included, it is $747,951.00. The Total Funds Available is $41,110,444.42. Deducting Encumbrances of $167,809, the Budget of $34,424,723.00 and Minimum Balance; the Beginning Net Balance is $517,912.42. Additional Appropriations approved year-to-date total $244,997. There are $2,000 of General Fund requests for the meeting today, with a balance Available for Appropriation of $272,915.42. COIT began the year with $2,262,873.18. Adding the Revenue and deducting the Encumbrances and Minimum Balance, the Beginning Net Balance is $360,171.18. Year-to-date COIT Additional Appropriations total $40,136, leaving a COIT unencumbered balance of $320,035.18.

**Financial Statement**
**April 1, 2016**

| | | General Fund | COIT Fund | Combined Funds |
|---|---|---|---|---|
| Cash Balance (01/01/2016) | | $9,145,040.42 | $2,262,873.18 | $11,407,913.60 |
| DLGF Requested 2016 Projected Miscellaneous Revenue | | $10,123,711.00 | $8,655,120.00 | $18,778,831.00 |
| 99% of Property Tax Estimated Levy | | $22,589,644.00 | $0.00 | $22,589,644.00 |
| Estimated Circuit Breaker Credits | | $747,951.00 | $0.00 | $747,951.00 |
| Total Funds Available | | $41,110,444.42 | $10,917,993.18 | $52,028,437.60 |
| Less: 2016 Encumbrances | | $167,809.00 | $15,955.00 | $183,764.00 |
| Less: DLGF Requested 2016 Budget | | $34,424,723.00 | $9,041,867.00 | $43,466,590.00 |
| Less: Council Approved Minimum Balance (Res 2013-24-CL) | | $6,000,000.00 | $1,500,000.00 | $7,500,000.00 |
| Beginning Net Balance | | $517,912.42 | $360,171.18 | $878,083.60 |
| Additional Appropriations | Requested | Granted | Granted | Granted |
| January | $6,234 | $6,234 | $0 | $6,234 |
| February | $284,465 | $238,763 | $40,136 | $278,899 |
| March | $0 | $0 | $0 | $0 |
| April | $2,000 | | | |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| Total Additional Appropriations | $292,699 | $244,997 | $40,136 | $285,133 |
| Budget Reductions | Requested | Gen Fund Granted | COIT Fund Granted | Total Granted |
| Year to Date | $0 | $0 | $0 | $0 |
| Miscellaneous Expenditures (year to date total) | | $0.00 | $0.00 | $0.00 |
| Available for Appropriation | | $272,915.42 | $320,035.18 | $592,950.60 |

The Revenue report now reflects the new fund numbers. The General Fund year-to-date total is $1,621,040.43. The COIT Fund year-to-date total is $2,077,400.00.

Reviewing the cash balances through March, 2016 Auditor Plantenga noted the funds are in different order than before and the first few are State required funds. Referencing Fund 2580 and 2581 Court Services, progress has been made with over $30,000 of receipts in March; allowing repayment to the Rainy Day Fund soon. Fund 4710 County Self Insurance/Health Insurance Fund for employees now has a negative balance of $176,046.74. Fund 9000 Pooled Cash with a balance over $3 billion is not real money – it includes everything and the balance can be disregarded, along with the grand total balance.

***TREASURER'S REPORT** – Jennifer Weston*

Treasurer Weston presented the March 2016 Bank Balances and Interest Rates. Between Centier Bank and Lafayette Bank & Trust, account balances total $55,593,674.46 with an Average Interest Rate of 0.59% and a Weighted Average Rate of 0.60%. Total Interest for the month of March was $54,177.41which includes Morgan Stanley and First Empire interest. Compared to last month, interest is slightly higher due to property taxes.

**Bank Balances and Interest Rates**

**March 2016**

| | Account Balance | Rate | Interest |
|---|---|---|---|
| ***Centier Bank*** | | | |
| Comm NOW/checking | $15,016,031.71 | 0.65% | $8,285.11 |
| Centier Total | $15,016,031.71 | | $8,285.11 |
| ***Lafayette Bank & Trust*** | | | |
| Savings | $25,180,874.93 | 0.60% | $12,864.84 |
| Primary/sweep | $5,612,207.44 | 0.55% | $1,403.33 |
| Flex Benefits | $89,126.91 | 0.00% | $0.00 |
| Claims/sweep | $1,571,728.43 | 0.55% | $759.00 |
| Cary Home | $1,077.71 | 0.60% | $0.25 |
| Cumulative Bridge | $1,397,425.90 | 0.60% | $772.99 |
| Local Road & Street | $330,688.61 | 0.60% | $189.85 |
| Drain Maintenance | $1,383,477.47 | 0.60% | $717.78 |
| Gen Drain Main | $1,020,366.54 | 0.60% | $515.99 |
| Hwy Escrow | $55,331.81 | 0.60% | $28.11 |
| MVH | $2,282,835.07 | 0.60% | $1,199.96 |
| E-Check | $118,932.60 | 0.60% | $27.05 |
| Law Enforcement Warrant | $1,533,569.33 | 0.55% | $716.22 |
| Lafayette Bank & Trust Total | $40,577,642.75 | | $19,195.37 |
| *Note: Claims Balance does not include Outstanding checks* | | | |
| Average Interest Rate | | 0.59% | |
| This Month (Weighted Average Rate) | $55,593,674.46 | 0.60% | |
| Last Month (Weighted Average Rate) | $53,422,231.72 | 0.61% | |
| **Morgan Stanley** | | | |
| EDIT Landfill | $4,406,330.15 | n/a | $4,160.27 |
| High Balance | $16,217,225.37 | n/a | $21,946.66 |
| Morgan Stanley Total | $20,623,555.52 | | $26,106.93 |
| **First Empire** | | | |
| High Balance | $5,777,738.35 | n/a | $590.00 |
| First Empire Total | $5,777,738.35 | | $590.00 |
| **Total Month-End Interest** | | | **$54,177.41** |

Charges have been online for four to five weeks and there has been an increase in online payments. Comparing quarterly information, online payments for the first quarter of 2015 were $90,000; for 2016, $322,000 of online payments has been received for the first quarter.

Referring to the Interest Summary handout, Treasurer Weston directed attention to Fund 1166 Landfill Closure. The Fund had quite a bit of interest for February and March; which is reflected in the separate account funds. The total interest is higher; however, the General Fund is slightly lower. At 25% of the year completed, the Revised Budget is at 22.8%.

Property Tax statements were mailed yesterday and the bills are online through Beacon.

***PUBLIC COMMENT (Agenda Items)*** - none

***CONSENT AGENDA***
Approval of Meeting Minutes - Regular Meeting – March 8, 2016

| | | | |
|---|---|---|---|
| Sheriff –General Fund 1000 | | | |
| Transfer | $ | 20,000 | Garage & Fleet *to* Vehicle & Equipment |
| | | 121,505 | Garage & Fleet *to* Buildings & Property |
| Probation – Adult Probation User Fee Fund 2000 | | | |
| Transfer | $ | 2,000 | Other Professional Services *to* Gasoline & Oil |
| Juvenile Alternative – DOC JDAI Grant Fund 9213 | | | |
| Transfer | $ | 3,471 | Other Professional Services *to* Other Supplies |
| | | 410 | Other Professional Services *to* Travel & Mileage |
| Health – General Fund 1000 | | | |
| Transfer | $ | 975 | Institutional or Medical *to* Software |
| Prosecutor – Drug Enforcement Fund 2507 | | | |
| Transfer | $ | 500 | Other Professional Services *to* Office Supplies General |
| Juvenile Alternative – Juv Alt DOC Fund 9641 | | | |
| Transfer | $ | 7,603 | Full Time Salaries *to* Buildings & Property |
| | $ | 582 | Social & Security *to* Buildings & Property |
| TEMA – SHSP D4 Exercise Fund 8424 | | | |
| Transfer | $ | 50 | Operating Supplies / Food *to* Travel & Mileage |
| | $ | 67 | Other Operating Supplies *to* Travel & Mileage |

- Councilmember Basham moved to approve the Consent Agenda as presented, second by Councilmember Metzger; motion carried.

**Additional Appropriations:**

***SUPERIOR COURT 4*** *– Judge Zeman*
General Fund 1000

In the absence of Judge Zeman, Councilmember Winger said Superior Court 4 is requesting an appropriation for web based training to handle small claims effectively and also a four day course at National Judicial College for one time training this year.

**Appropriation $2,000**

| | | |
|---|---|---|
| $ | 2,000 | Travel & Mileage |

- Councilmember Winger moved to approve the appropriation for Superior Court 4 as presented, second by Councilmember Siegrist; motion carried.

***SUPERIOR COURT 5*** *– Jennifer Prange*
**Veterans Prevention Grant Fund 9535**

- Councilmember Winger moved to approve the appropriation for Superior Court 5 Grant Fund 9535 as presented, second by Councilmember Siegrist.

Jennifer Prange, Court Reporter for Superior Court 5 said training for the Veterans Court would start on April 22. Tippecanoe County may serve White, Carroll, and Benton counties. There are ten members on the panel who will go to training. Currently, Judge Persin does not plan to spend additional dollars other than the grant. They will hold some fund raisers to raise awareness in the community. The Veterans will be identified through the Magistrate, the Jail and also the Public Defender's office.

**Grant Appropriation $18,000**

| | | |
|---|---|---|
| $ | 10,500 | Counseling Consultations |
| $ | 5,000 | Other Professional Services |
| $ | 2,500 | Travel & Mileage |

- Motion carried with all Councilmembers voting in favor of the Grant Appropriation for Superior Court 5.

***PROSECUTOR*** *– Patrick Harrington*
**EEDMA Fund 8254**

- Councilmember Winger moved to approve the appropriation for the EEDMA Fund 8254 for the Prosecutor as presented, second by Councilmember Siegrist.

Prosecutor Harrington stated the grant appropriation is additional money received from the State; the first award was $59,500. Unspent funds from other groups were offered to Tippecanoe County, he filed a supplement and the money was granted for the Drug Task Force.

**Grant Appropriation $16,800**

| | | |
|---|---|---|
| $ | 16,800 | Vehicles |

- Motion carried with all Councilmembers voting in favor of the Grant Appropriation for Prosecutor Fund 8254.

**Adult Protect Svc Fund 9252**

- Councilmember Winger moved to approve the appropriation from Adult Protect Service Fund 9252 as presented, second by Councilmember Siegrist.

Prosecutor Harrington said the funds are contributions and donations from the other seven counties served by Adult Protective Services through the grant contract with the State. He commented he is hopeful this is the last year he has to ask for money from the other counties as they are State funded agencies; the local jurisdictions should not be affected. He is working closely with the Executive branch and State Legislators for increased funding, serving as Chairman of the committee representing all Indiana Prosecutors.

**Appropriation $2,200**

| | | |
|---|---|---|
| $ | 1,000 | Travel & Mileage |
| $ | 200 | Office Supplies General |
| $ | 1,000 | Gasoline & Oil |

- Motion carried with all Councilmembers voting in favor of the appropriation for Fund 9252.

*CLERK – Christa Coffey*
**Clerk IV-D Incentive Grant Fund 8899**

- Councilmember Winger moved to approve the grant appropriation for the Clerk IV-D Incentive Grant Fund 8899 as presented, second by Councilmember Siegrist.

Clerk Coffey said the appropriation is for monitors and scanners for the IV-D Court office. A portion of the funds the County receives as a share of the Incentive Fund distribution will be used. The new equipment will be used for eFiling for the courts using Quest; eFiling for the remainder of the courts is expected in mid-2017.

**Grant Appropriation $8,416**

| | | |
|---|---|---|
| $ | 8,416 | Office Supplies General |

- Motion carried with all Councilmembers voting in favor of the appropriation for IV-D Court.

*TEMA – Jeff Houston*
**SHSP D4 Equip Grant Fund 8407**

- Councilmember Metzger moved to approve the Emergency Management grant appropriation for district equipment Fund 8407, second by Councilmember Basham.

Emergency Management District 4 Administrator Houston stated the funds are from the Department of Homeland Security for sustainment and maintenance of the district equipment. It is 100% reimbursable.

**Grant Appropriation $18,550**

| | | |
|---|---|---|
| $ | 18,550 | Safety |

- Motion carried with all Councilmembers voting in favor of the appropriation for TEMA Grant Fund 8407.

***HEALTH*** *–Craig Rich*
**STD Prevention Grant Fund 8463**

- Councilmember Metzger moved to approve the Health Grant Fund 8463 as presented, second by Councilmember Siegrist.

Health Administrator Rich said the grant is from the Indiana State Department of Health for a Disease Intervention Specialist Assistant. The position and supplies are covered by the grant. Councilmember Vernon asked about the length of the grant; specifically is it a three year grant, five year grant, or will it need County funding in the future? Administrator Rich replied it is an annual grant, similar to what Monroe County has and theirs is in the third year. The person hired will be informed the position is grant funded only.

**Grant Appropriation $50,000**

| | | |
|---|---|---|
| $ | 18,096 | Part Time Salaries |
| $ | 1,384 | Social Security |
| $ | 200 | Workers Compensation |
| $ | 2,000 | Office Supplies General |
| $ | 16,074 | Institutional or Medical |
| $ | 2,316 | Travel & Mileage |
| $ | 9,100 | Other Professional Services |
| $ | 830 | Other/M&E |

- Motion carried with all Councilmembers voting in favor of the appropriation for Health.

***HIGHWAY*** *– Opal Kuhl*
**Cumulative Bridge Fund 1135**

- Councilmember Basham moved to approve the appropriation request from Fund 1135 in the amount of $750,000 to continue 2016 projects for Highway, second by Councilmember Vernon.

**Appropriation $750,000**

| | | |
|---|---|---|
| $ | 750,000 | Roads & Streets |

Highway Director Kuhl stated the appropriation is for repair and maintenance of bridges, not roads and streets. The Highway Department has four projects for Cumulative Bridge this summer: Bridge #165 Burnett Creek/Burnett Road will be replaced ½ at a time, the road will not be closed; Bridge #35 is a new bridge on 700 South where the culvert washed out last fall; another culvert is failing on 50 North and will be replaced; and the fourth project is an erosion issue on King Arthur Drive where work will be done in a ravine. The first project is $1.5 million; the second is $380,000; the third on 50 North is $180,000; and

the erosion problem is $40,000 – a total of $2.1 million. The Cumulative Bridge budget was $1.5 million and Director Kuhl requested an additional appropriation of $750,000.

- Motion carried with all Councilmembers voting in favor of the appropriation for Fund 1135.

*WIC – Alicia Keen*

- Councilmember Winger moved to approve the 2016 Salary Statement for WIC as presented, second by Councilmember Siegrist.

WIC Director Keen requested a new full time position for a Voucher Clerk, explaining the various duties of the position. There has been a vacant position for the full time nutritionist since October, 2015. By making some staff adjustments such as increasing the part time nutritionists hours and decreasing the hours of a part time clinic assistant (per her request); the new position will help cover the hours as needed. Director Keen said the current budget will cover the new position and it fits within the ratio guidelines of the State office. She reviewed the current fiscal year and also 2017 to assure the changes are for long term.

**2016 Salary Statement $13,597**

| | | |
|---|---|---|
| $ | 13,597 | Voucher Clerk (COMOT 1)–New Position |

- Motion carried with all Councilmembers voting in favor of the WIC Salary Statement.

***UNFINISHED/NEW BUSINESS***
**West Lafayette Library Board Appointment**

President Williams stated he received a recommendation to appoint Dr. Susan Curtis to the West Lafayette Library Board and Dr. Curtis has accepted.

- Councilmember Winger moved to approve the appointment of Dr. Susan Curtis to the West Lafayette Library Board, second by Councilmember Siegrist; motion carried.

***COMMISSIONER FYI***
Commissioner Byers made the following announcements:

- The windows on the south side of the 111 building have been cut which changes the design and opens it up somewhat.
- On Monday, April 18th, new Officers will be sworn in at 8:30 in the Tippecanoe Room of TCOB.
- Purdue University has 15 teams working on a design for the old landfill. The designs will be presented to the TERF Board at the end April.

***COMMITTEE REPORTS***

Councilmember Basham reported on the Romney Sewer District saying they are currently in a holding pattern; working with Area Plan to complete parcelization and a survey. Closing must be by June 1st.

Councilmember Winger reported that he, Councilmember Siegrist, Commissioner Murtaugh, and Grant Facilitator Sharon Hutchison have met with several of the judges during the past few months to discuss

the need for a Court Administrator. No decision has been made; however, a job description will be finalized and given to Human Resources for review. It will go to the Personnel Committee and then the Commissioners for consideration. If approved, Council will see the request in the coming months.

***PUBLIC COMMENT***

Judy Rhodes – 3008 Sparta Street, West Lafayette- Ms. Rhodes said it is the 10 year anniversary since the Council imposed a special income tax in Tippecanoe County called the Homestead Credit to offset the effect of the elimination of Inventory Property Tax. The Homestead Credit raised taxes in Tippecanoe County 10% - a .01 bump. The tax was based on personal property assessment 2006 – pay 2007. The numbers were frozen. The basis of the tax depends on the economic situation of Tippecanoe County inventory in 2006. The allocation of the Homestead Credit had unintended results and the distribution formula was modified a year later. A proposal was made to reduce the rate due to the excess collected. Members of the Council, which included Councilmember Vernon and Commissioner Murtaugh, felt more tracking was needed before further action was taken.

Ms. Rhodes continued saying she is asking for a review of the Homestead Credit tax before further taxes are imposed by Council and the County. An advantage in terms of research is that Auditor Plantenga was the Auditor when the tax was imposed. A tax based on 2006 doesn't make sense; the economy is so different. She requested the Council undertake a review of the tax saying it is early enough in the year there is time to move ahead.

Auditor Plantenga added in 2006 there was $332 million of inventory in Tippecanoe County. He recalls that businesses were to declare inventory each year and it would be exempted off. After the first year, there were enough problems of people not doing that, the General Assembly changed it to not being on the form. The idea was to know the amount of inventory in the county every year. Once it was not declared on the tax return, we were forced to use the last known numbers from 2006. The current inventory is much different than it was in 2006. Inventory Homestead was based on where the inventory was at that time. For example Lafayette inventory was quite high and West Lafayette didn't have (nor do they today) much inventory and the Homestead tax is lower. A hybrid method was used based on where the inventory was located to neutralize the impact of the $332 million of assessed value going away. We are stuck with using numbers that are ten years old and invalid but there is nothing else to use. Auditor Plantenga said the Homestead Credit percentage is calculated annually.

President Williams said Council will want to take a further look prior to budget time, thanking Ms. Rhodes for bringing forth the issue. Councilmember Vernon suggested a committee, possibly including Ms. Rhodes, should review. Councilmember Winger said he and past Councilmember Gutwein visited the issue and met with past Auditor Weston a number of times in the past – it is a complicated task. He agrees a committee is a wise first step. Auditor Plantenga said we should look at not only should we have it but also if we want to keep it, what form. Since the numbers are old, would we want everybody receiving the same percentage credit? President Williams said the Revenue Committee will work with Auditor Plantenga for a recommendation.

As there were no additional Public Comments, Councilmember Basham moved to adjourn.

Meeting adjourned at 9:11 a.m.

**TIPPECANOE COUNTY COUNCIL**

David R. Williams, President

John R. Basham II, Vice President

absent
Bryan E. Metzger

Sally J. Siegrist

Kevin L. Underwood

Kathy Vernon

absent
Roland K. Winger

ATTEST:

Robert A. Plantenga, Auditor 5/10/2016

Minutes prepared by Tillie Hennigar, Auditor Administrative Assistant